Handbook for County Commissioners of Oklahoma

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Oklahoma, the Purchasing Handbook for Oklahoma Counties, the Handbook for County
Treasurers of Oklahoma, the Handbook for County Assessors of Oklahoma, the County
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Introduction

How to Use This Handbook

This is a major revision of the 1999 Handbook for County Commissioners of Oklahoma.

This handbook revision has been prepared for use primarily by County Commissioners, their deputies, and other employees in the County Commissioner’s office to aid them in performing their duties. It is intended as a guide to the responsibilities, duties, procedures, and statutory mandates for that office. This handbook is not meant to be all inclusive and complete, but should include sufficient references and other sources to help you supplement the information that is provided.

This handbook has been prepared solely as a guide and source of reference for use in day-to-day job activities. It is not intended to be, nor should it be used as, a supplement to, or a replacement for, the Oklahoma State Statutes, opinions of the State Attorney General, and/or policies and procedures issued by the appropriate state agencies (State Auditor and Inspector, State Department of Transportation, Oklahoma Tax Commission, and others).

Every effort has been made to incorporate the latest statutes, opinions and interpretations. In every instance where a statement in this handbook disagrees with an Attorney General opinion, an interpretation of the statutes by a responsible state agency or District Attorney, and/or procedure or policy issued by an appropriate state agency, those opinions, interpretations, procedures, and policies will take precedence.

Changes and Additions

[ Changes in this handbook are indicated with bold brackets: [   ]. When you see information enclosed in bold brackets, that means that the information is either new or has been revised since the last version. When you see two brackets standing alone, that means that information has been deleted since the last revision. ]
The first thing you will notice about this revision is that it is not a printed hard copy. Instead, the entire handbook, plus the Handbook for County Clerks of Oklahoma, the Purchasing Handbook for Oklahoma Counties, the Handbook for County Treasurers of Oklahoma, the Handbook for County Assessors of Oklahoma, County Clerk and Purchasing Forms, and County Treasurer Forms are contained on an interactive Compact Disk (CD). You can access the handbook directly from the CD. You can download the information onto your hard drive and have your own copy to reference. You can also print the handbook out as a hard copy, however a printed copy will not have the interactive capabilities of the on-line copy.

The interactive capability of this CD allows you to link from one spot in a document to another spot in the same document. For example, you can click on a heading entry in the Table of Contents, and you will be linked directly to that heading in the handbooks. You can click on the statute references on the right-hand side of the pages, and you will be linked directly to a complete version of that statute. Any word or groups of words in the text that appear in blue or green on your screen will link to something related to them.

You can use the find feature in the software as an index to search for particular items that you wish to reference. You can also page through the handbook just as you would a printed copy. The handbook appears on the screen exactly as it would appear if printed.

The first section (chapters one through five) of the 2004 Handbook for County Commissioners of Oklahoma covers county government in Oklahoma and the five chapters in Section I apply to all county offices and employees. This section is intended to provide general information about how county government operates in Oklahoma and help members of the County Commissioners’ offices understand how they affect and are affected by other county entities and procedures.

Section II (Chapters six through eighteen) contains chapters that describe the various duties and responsibilities for the County Commissioner’s office.

In Appendix A is a guide to using the statutes.
Copies of several OSU Extension Fact sheets that relate to information discussed in the handbook are included in Appendix B. Additional copies of these sheets are available at your local County Extension Office.

Appendix C contains a list of related sources and their addresses and phone numbers. Throughout the handbook we have referenced these sources and the materials and publications they provide. The data in Appendix C is provided for your convenience if you should need to contact any of these agencies.

Appendix D is a copy of the National Bridge Inspection Standards.

Appendix E is a copy of ACCO’s Policies and Procedures for a Bridge Constructed at an Existing Low Water Crossing.

Appendix F is a history of the Handbook for County Commissioners of Oklahoma.

**Statute and Other References**

Statute references, Attorney General opinions, and other legal references that apply to material in the text of this handbook are printed in a column at the far right-hand side of the page in green. Each reference is situated so that it appears opposite the material to which it applies.

If you click on one of these references while using the CD on-line version, you will be linked directly to that reference located on the CD. In other words, if you click on a statute reference, you will be linked to the complete text of that statute.

*Article* references are from the Constitution of the State of Oklahoma. O.S. references are from the Oklahoma Statutes, and refer to the 2001 edition. Supplemented statutes are indicated with the date “2003”.

This handbook is not intended to be a legal source to replace the Oklahoma State Statutes. In many cases the text paraphrases the statutes or interprets them in simpler language. For exact and complete statutory information, the reader should refer to the actual statute.

**Procedures**

This handbook includes some procedural information for accomplishing the duties of the County Commissioner’s office. Many times procedures will vary from one county to another. This handbook is not meant to mandate procedures, but should often prove useful to see how other counties perform certain tasks.
Forms

All of the forms mentioned in this handbook are contained in the County Treasurer’s Forms document or the County Clerk and Purchasing Forms document located on this CD.

Questions and Comments

We have made every attempt to provide as complete and accurate a handbook as possible. If you have any questions, comments, or suggestions, please contact the Center for Local Government Technology at Oklahoma State University, 405-744-6049, FAX 405-744-7268, email clgt@okstate.edu.
Chapter One
County Government in Oklahoma

The County Government System in Oklahoma

The 77 counties in Oklahoma serve as extensions or subdivisions of the State of Oklahoma. All counties receive their administrative powers from the state. The Oklahoma Constitution and the Oklahoma Statutes mandate and define all of the duties and responsibilities of county offices.

Some county officers are elected and others are appointed. Unlike municipal governments, county governments do not make new laws or ordinances. The state legislature enacts the laws that county governments enforce.
This chapter briefly explains the county government system in Oklahoma and discusses the duties and responsibilities of all county officials, both elected and non-elected.

**Duties of County Government**

County governments in Oklahoma have the following primary responsibilities:

- Maintaining the peace
- Protecting health and property
- Enhancing economic opportunity

Within these broad categories, county officers perform several functions:

- Enforcing the laws
- Building and maintaining county roads
- Maintaining official records
- Collecting, maintaining, and disbursing county revenues
- Helping to ensure the physical health and well-being of county citizens

**County Officers**

**Elected County Officers**

Oklahoma law stipulates that each county must have seven county offices, each one headed by an elected county officer. The following officers are elected by the eligible voters in the county at a general election.

- County Commissioners (three in each county)
- County Clerk
- County Assessor
- County Treasurer
- Court Clerk
- County Sheriff
- District Attorney

Oklahoma Constitution
Article 17 § 2

68 O.S. § 2814

Oklahoma Constitution
Article 17 § 2

19 O.S. § 215.1
Voters from one or more counties within a district select a District Attorney to represent that district.

Each elected officer serves a four-year term in office. The officer’s terms are staggered so that every two (even-numbered) years, the November general election includes ballots for only certain county officers.

- The District 1 and District 3 County Commissioners plus the County Treasurer, the County Assessor, and the District Attorney are elected in one election.
- The District 2 County Commissioner plus the County Clerk, the Court Clerk, and the County Sheriff are elected in one election.

**County Commissioners**

One County Commissioner is elected from each of three districts within the county. These districts must, by law, be approximately equal in population. County Commissioners serve on the Board of County Commissioners and act as the principal administrators of the county. Their duties include the following activities:

- Selling or purchasing public land or buildings for the county
- Approving the purchase of operating supplies, equipment, and services contracted for the county
- Supervising county road and bridge construction and maintenance
- Auditing the accounts of other county officers
- Developing personnel policies, designating holidays, and approving salaries for county employees
- Approving payment of the county payroll
- Auditing and approving tort claims against the county

OSU Extension Facts F-802, *Duties and Responsibilities of Elected County Officials*, in Appendix B contains a table showing the schedule of election years for elected county officers and contains detailed descriptions of the duties and responsibilities of elected county officers.
• Receiving and approving bids for major purchases or construction projects  
  6 O.S. § 1101

• Authorizing and maintaining an inventory of all county property, owned or leased, that is valued at more than $250.00 and is not used in road or bridge construction  
  19 O.S. § 1502

• Preparing the county budget in conjunction with other county officers

• Monitoring the county solid waste program

• Calling county elections for various purposes

• Reapportioning commissioner districts in accordance with Census Bureau criteria  
  19 O.S. § 321B

• Purchasing surety bonds (blanket bonds) to cover all county officers and employees  
  19 O.S. § 167  
  19 O.S. § 622

The Board of County Commissioners holds a regular monthly meeting at the county seat. All meetings of this board are open to the public except for executive sessions, which can be closed sessions under certain circumstances as defined by the statutes.

**County Clerk**

The County Clerk is the principal record keeper of the county. All legal instruments, including plat maps, deeds, mortgages, oil and gas leases, liens, and military discharge papers that are filed with the county by private citizens and public officials are preserved by the County Clerk. Other duties of the County Clerk include the following activities:

• Serving as secretary for the Board of County Commissioners and other county boards such as the County Excise Board  
  19 O.S. §§ 244, 245  
  68 O.S. §§ 2861(E), 3005.1(A)

• Recording all appropriations and expenditures for each county office or department  
  19 O.S. §§ 243, 244

• Preparing warrants [or checks] for paying county bills and payroll  
  19 O.S. § 347  
  62 O.S. § 471

• When serving as the county’s purchasing agent, purchasing or leasing and maintaining all county supplies and equipment  
  19 O.S. § 1501

• Acting as the registrar of deeds  
  19 O.S. § 287
**County Assessor**

The County Assessor assesses all property for ad valorem taxation and submits the value of each property to the County Equalization Board and later to the State Board of Equalization for approval. After receiving the certified millage rates from the County Excise Board, the County Assessor prepares the tax roll, which shows the taxes due on each county property and forwards the roll to the County Treasurer for tax collection.

The County Assessor also performs the following duties:

- Preparing and maintaining permanent records of all real and personal property including cadastral maps
- Implementing the four-year visual inspection program for all property
- Auditing any property for which the estimated fair cash value differs from the value submitted by the taxpayer
- Receiving and reviewing all applications for exemptions
- Serving as a member of the Board of Tax Roll Corrections

**County Treasurer**

The County Treasurer serves as the chief financial officer for the county and administers all county monies. The County Treasurer receives, deposits, and maintains records for all county monies; redeems county warrants; apportions taxes to various accounts and to local public entities such as schools and cities; keeps records of all payments and expenditures made by the county; and presents county records and financial statements to the State Auditor and Inspector for audit.

The County Treasurer also receives the annual tax roll and tax roll warrant, prepares the ad valorem tax statements, and mails the statements to the property owners. The County Treasurer collects all county ad valorem taxes, issues delinquent personal and real property tax notices, and initiates and supervises tax sales on real property for nonpayment of taxes.

**Court Clerk**

The Court Clerk’s primary responsibilities are to record, file, and maintain District Court proceedings and maintain books useful for locating past court proceedings. The Court Clerk keeps summaries of court actions in an appearance docket; maintains case files; collects fines, fees, and forfeitures; and distributes or expends collected funds.
monies as provided by law. The Court Clerk also issues legal warrants, court orders, passports, and marriage, beer, pool hall, and other county licenses.

**County Sheriff**

The County Sheriff is the chief law officer responsible for preserving the peace and protecting life and property in the county. The County Sheriff apprehends persons charged with criminal activity; operates the county jail; serves warrants and process papers of the District Court and other lawful authorities; handles various nuisances or dangers to the public; and handles safety matters. The County Sheriff may also assist the state in handling state prisoners.

**County Budget Boards**

Counties that have resolved to operate under the County Budget Act have Budget Boards composed of the eight elected county officers listed above. The Budget Board reviews the annual estimate of needs of each county department, revises these estimates if advisable, proposes a budget, conducts public hearings, and adopts a budget. The Budget Board also authorizes transfers of certain funds from one county budget account to another and may make supplemental appropriations to the budget.

**District Attorney**

The District Attorney is the chief prosecutor within each of 27 districts in Oklahoma. Most District Attorneys serve more than one county. The District Attorney performs the following duties and may be assisted by one or more Assistant District Attorneys. [ ]

- Serves as criminal prosecutor in district court
- Assists a grand jury with legal advice, witness examination, and indictments
- Provides witness and victim assistance
- Represents the county in all civil actions or proceedings in which the county is a party
- Serves as the principal legal counsel for county government

**Non-Elected County Officers and Boards**

County governments in Oklahoma are managed by both elected and non-elected officers. The following list includes officers and board members that might serve the county by appointment:

- County Engineer
- County Extension Office professionals

19 O.S. §§ 513, 514, 516, 526, 545
19 O.S. §§ 1403, 1407
19 O.S. §§ 215.1, 215.4
• Superintendent of Health
• County Medical Examiner
• [ County Safety Director ]
• [ Safety Coordinators ]
• County Board of Equalization members
• County Excise Board members
• Board of Tax Roll Corrections members
• [ County Emergency Management Director (Formerly the County Civil Defense Director) ]
• County Board of Public Welfare members
• County Election Board members
• County Free Fair Board members (elected within a Commissioner’s district at a mass meeting)

OSU Extension Facts No. 803, Duties and Responsibilities of Non-Elected County Officials, in Appendix B contains detailed information on the duties and responsibilities of non-elected county officers.

County Engineer
The County Engineer oversees county highway programs and may assist with maintenance and construction projects. The County Engineer also keeps records of county roadwork costs.

Counties may hire either a full-time or part-time engineer or may enter into a contract with an engineering consultant. Several counties may share the services of one engineer. In some cases, the State Department of Transportation may provide engineering services.

[ Counties may now join with other counties located within their Association of County Commissioners of Oklahoma (ACCO) districts to form Circuit Engineering Districts (see Chapter Thirteen, Duties of the County Commissioner: Circuit Engineering Districts). Counties within these Circuit Engineering Districts may share an engineer hired by, or under contract to, a district. ]

County Extension Office Personnel
The Oklahoma Cooperative Extension Service (OCES) maintains the County Extension Office and hires, with the approval of the Board
of County Commissioners, the County Extension Office Director.
OCES represents a federal, state, and county partnership that serves
as a link between the state’s land-grant University (Oklahoma State
University) and the people of Oklahoma. It provides non-biased,
research-based information on a variety of topics.
Through the County Extension Office staff, OCES provides
educational resources and programs organized into four major areas:

- Agriculture
- Family Life, Nutrition, and Health
- 4-H and Youth Development
- Rural Development

[ County Board of Health/Superintendent of Health ]

[ The County Board of Health consists of five members, two
appointed by the State Commissioner of Health, two by the county
commissioners, and one by the district court. This Board establishes
and maintains a county health department, a district health
department, or a cooperative health department.

Two or more boards of health may form a health district. County
boards of health and/or health districts may join cities, towns, and
schools to form cooperative departments of health. Primary
purposes include prevention and control of disease and other health
dangers, education of the public, providing preventive services,
keeping vital records, and assisting the State Commissioner of
Health. Financing is achieved by county mill levy, state funds, user
fees, and sometimes an earmarked sales tax.

For any county without a health department and which does not
participate in a district health department, the State Commissioner of
Health appoints a county superintendent of health. ]

County Medical Examiner

The Oklahoma Chief Medical Examiner appoints medical examiners
for each county to investigate the cause and manner of deaths within
the county and to make written reports.

County Safety Director

[ The Board of County Commissioners must appoint an individual to
coordinate all county safety programs. This individual must ensure
that safety classes on subjects related to that office are provided at
least quarterly for all county employees. ]
[Safety Coordinators]

Each county officer may also appoint a Safety Coordinator to coordinate safety programs for employees in that office. The Safety Coordinators report to the County Safety Director. ACCO publishes the ACCO Fire and Safety Manual, which contains additional information about safety in county offices.

County Board of Equalization Members

The primary duty of the three members of the County Board of Equalization is to ensure equalization of property taxes. The County Board of Equalization hears protests, reviews property tax assessment records, reviews homestead exemption applications, and corrects errors. The board members may raise or lower appraised values of properties, add omitted property to the tax roll, declare certain property non-taxable, and make other tax-related decisions.

Members of the County Board of Equalization also serve on the County Excise Board. The Board of County Commissioners, the Commissioners of the Oklahoma Tax Commission, and a district judge, or a majority of district judges, each appoints one member to the County Board of Equalization. The County Clerk serves as secretary to this board.

County Excise Board Members

The County Excise Board, composed of the members of the County Board of Equalization, oversees and reviews all county, school district, and city budgets to determine if they are legally and adequately funded within the revenues available. This board also performs the following functions:

- Reviews and approves the county budget
- Fixes the tax levy or millage rate
- Gives public notice that the budget and tax levies are open to public discussion

The County Excise Board meets at the county seat on the first Monday of July each year to organize and elect a chairman and vice-chairman to perform excise duties for that fiscal year. The County Clerk serves as secretary to the County Excise Board.

Board of Tax Roll Corrections Members

Members of the Board of Tax Roll Corrections include the Chairman of the Board of County Commissioners as chairman, the Chairman of the Equalization Board as vice-chairman, and the County Assessor

68 O.S. § 2861
68 O.S. § 2861(E)
68 O.S. § 3005.1
68 O.S. §§ 3006, 3007
68 O.S. § 2871
as a member. The County Clerk serves as secretary, but is a non-voting member.

This board investigates reports of errors in the certified tax rolls and corrects these errors when warranted. Such corrections might include mathematical errors or missing information such as a homestead exemption.

**County Emergency Management Director**

The [County Emergency Management Director, formerly called the County Civil Defense Director,] manages the County Emergency Management Program, which is a coordinated effort of local, state, and federal governments to maintain procedures and resources sufficient to meet emergency situations ranging from natural disasters to enemy attacks.

[The County Emergency Management Director also works with the county’s Local Emergency Planning Committee (LEPC). These committees are responsible for helping to facilitate communications between facilities that handle hazardous materials and their respective communities. This activity is mandated by the Risk Management Program (RMP) provisions of the federal Clean Air Act Amendments of 1990.]

---

Cy Howenstine IV, Emergency Management Director, Rogers Mills County, stands beside the county truck used for emergency management.
The County Board of Public Welfare Members

The State Welfare Commission appoints members to the County Board of Public Welfare, which administers state and federal assistance programs for needy persons such as disabled or handicapped adults and children and dependent children. 56 O.S. § 163

County Election Board Members

The State Election Board appoints three members to the County Election Board who are responsible for ensuring that all of the steps necessary to organize, administer, and hold official elections are performed correctly. These steps include printing, distributing, collecting, and counting ballots and delivering them to the State Election Board. The County Election Board appoints a secretary, and an election judge, clerk, and inspector in each precinct. 26 O.S. § 2-124

County Free Fair Board Members

The nine members of the County Free Fair Board are generally elected at a mass meeting called by the Board of County Commissioners. Three members from each County Commissioner’s district are chosen. These members manage the fair ground facilities and conduct the county free fair, junior livestock show, and other events. 2 O.S. §§ 15-51, 15-52

Other Non-Elected Officers

Other non-elected county officers may serve with other county organizations, which might include the following groups:

- County Law Library Board of Trustees 20 O.S. § 1204, 1205, 1208
- City-County Park and Recreation Commission 19 O.S. § 1002, 1004
- Land Use Planning Commission 19 O.S. § 863.1
- County Hospital Board of Control 19 O.S. § 789, 790.1
Chapter Two
Sources of County Revenue

This chapter explains the sources of revenue for counties in Oklahoma and discusses the various revenue funds that counties can operate.

County Funds

The County General Fund

The County General Fund is the main revenue account for the county.

The County General Fund is typically used to pay all county official’s salaries plus many expenses for county maintenance and operation. It also provides revenue for various budget accounts and accounts that support special services and programs. Table 2-1 shows some options.

Lois Broughton (left), receiving officer for Oklahoma County, District 1, and Pat Rogers, requesting officer, work in the District 1 office.
for revenue amounts that could be apportioned to budget accounts that support special services as established by the statutes.

**Table 2-1. County General Fund Budget Accounts and Regulations for Special Services**

<table>
<thead>
<tr>
<th>Budget Account</th>
<th>Regulated Amount of Deposit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crippled Children</td>
<td>Mandatory to provide one-tenth mill for curable defectives</td>
</tr>
<tr>
<td>County Audit</td>
<td>Mandatory to provide one-tenth mill</td>
</tr>
<tr>
<td>Governmental</td>
<td>Optional with the Board of County Commissioners</td>
</tr>
<tr>
<td>Tick Eradication</td>
<td>Optional with the Board of County Commissioners</td>
</tr>
<tr>
<td>Highway Levy for road and bridge construction and maintenance</td>
<td>Optional with the Board of County Commissioners</td>
</tr>
<tr>
<td>Free Fair</td>
<td>Optional within the limit of the applicable statute under which the free fair is organized</td>
</tr>
<tr>
<td>Free Fair Improvement</td>
<td>Optional within the net proceeds of one mill</td>
</tr>
<tr>
<td>Free Fair Additional Improvement</td>
<td>Optional within the net proceeds of one mill</td>
</tr>
<tr>
<td>Library</td>
<td>Optional within the net proceeds of one-half mill</td>
</tr>
<tr>
<td>Public Health</td>
<td>Optional within the net proceeds of one mill (when coordinated by the State Department of Public Health)</td>
</tr>
<tr>
<td>Bovine T.B.</td>
<td>Optional within the limit of $5,000</td>
</tr>
<tr>
<td>Farm and Home Demonstration</td>
<td>Variable with the size of the county (optional within statutory limitations)</td>
</tr>
</tbody>
</table>
The Board of County Commissioners must review and approve all expenditures made from the County General Fund.

The primary revenue source for the County General Fund is usually the county’s ad valorem tax collected on real, personal (if applicable), and public service property. Smaller amounts of revenue can come from other sources:

- Fees and collections
- County sales and/or use tax
- State transfer payments
- In-lieu taxes
- Reimbursements

In Figure 2-1, a graph shows the average general fund county revenue sources for FY 2002. This graph depicts the average general fund sources for all 77 counties in Oklahoma. Not all counties receive revenue from all of the items included in the graph. For example, not all counties have a county sales tax.

**Ad Valorem Tax Collections**

The Oklahoma Constitution and the Oklahoma Statutes authorize counties to create a general fund, which is the county’s primary source of operating revenue.

Ad valorem means “according to value” or “in proportion to value.” Most people use the terms ad valorem and property tax interchangeably. Property tax is an ad valorem tax because the amount of tax is directly proportional to the taxable value of the property.

Property taxes are measured in mills. A mill is one-thousandth or $1 tax for every $1,000 of taxable value. Taxable value (assessed value) is equal to the fair cash value multiplied by the assessment percentage or ratio.

The County Excise Board can lawfully set the levy not to exceed fifteen mills (five of which is apportioned for school district purposes). They can then apportion the anticipated revenue among the county, cities, towns, and school districts.
Average County General Fund Revenue, FY 2002
All 77 Counties

Source: Abstract of the General Fund for Counties in Oklahoma published by the Oklahoma Cooperative Extension Service at Oklahoma State University. Available at http://www.rd.okstate.edu/RDPublications.htm#D.

This graph shows a general average of all 77 counties in Oklahoma. Not all counties receive revenue from all of the sources shown. For example, not all counties have a sales tax.

Figure 2-1. Average County General Fund Revenue [FY 2002]
Table 2-2 shows the ad valorem taxation process and the responsibilities of the various county offices in that process.

Table 2-3 shows a hypothetical computation of the property tax due on an $80,000 house in a county where the assessment ratio is 12% and the levy is 80 mills.

Ad valorem taxes are collected on two types of property: real property and personal property.

**Real Property**

Real property consists of land or a combination of land and building improvements. The County Assessor determines the fair cash value according to how this real estate is being used. Any change in the property during the year, such as new construction or the removal of a building, results in a reassessment. The assessor must reassess each piece of real property at least every four years.

**Personal Property**

Personal property includes individual personal property and business personal property.

Individual personal property includes such things as clothing, furniture, tools, jewelry, silverware, sporting equipment, pianos, grain loaders, saddles, and other items.

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Oklahoma Constitution
Article 10, § 8A

Note

For counties that have passed the county option to abolish household personal property and livestock in support of the family, the constitutional 10-mill limitation is increased to compensate for the loss in the tax base and make the tax base revenue neutral in tax collections [in the year in which it was passed by a vote of the people.]

Note

The Oklahoma Constitution limits the real property applied assessment percentage to between 11 and 13.5% of fair cash value and the personal property applied assessment percentage to between 10 and 15% of fair cash value. [These amounts can be changed by county-wide vote of the people.]

*Table 2-2*

68 O.S. § 2806
68 O.S. § 2807

*Table 2-3*

68 O.S. § 2806
68 O.S. § 2807
<table>
<thead>
<tr>
<th>Office or Board</th>
<th>Activity</th>
</tr>
</thead>
</table>
| County Assessor          | **Appraises real property and accepts renditions on personal property.**  
                            | **Appraised value = fair cash value according to use**  
                            | **Applies assessment ratio to appraised value**  
                            | **Appraised value x assessment ratio = gross assessed valuation**  
                            | **Applies applicable exemptions to determine net assessed valuation.**  
                            | **Gross assessed valuation – exemptions = net assessed (or taxable) valuation**  
                            | **Prepares a summary of the assessment rolls (an abstract of all valuations of taxable property in the county)**  
                            | **Certifies and presents this summary to the County Excise/Equalization Board and the Oklahoma Tax Commission**  
| County Excise Board      | **Receives and reviews the County Assessor’s summary, which shows the county’s tax base**  
                            | **[Later receives certified values from State Board of Equalization]**  
                            | **(county’s total taxable valuation)**  
                            | **Receives and reviews estimates of needs from each department of county government**  
                            | **Determines exact tax levy and certifies the levies to the County Assessor**  
                            | **Levy (up to constitutional limitation) = \( \frac{\text{tax revenues needed}}{\text{taxable valuation}} \times 1000 \)**  
| County Assessor          | **Applies the levy to each entry on the assessment rolls**  
                            | **Mill rate \times \frac{\text{taxable valuation}}{1000} = \text{tax}}**  
                            | **Prepares the tax rolls**  
                            | **Certifies the tax rolls to the County Treasurer**  
| County Treasurer         | **Prepares and mails tax statements**  
                            | **Receives tax payments**  
                            | **Issues delinquent tax notices \[ and warrants on personal property \]**  
                            | **Initiates and supervises tax sales on real property for nonpayment of taxes**
Table 2-3. Property Tax Calculation

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fair cash value of a home</td>
<td>$80,000.00</td>
</tr>
<tr>
<td>Times the assessment ratio</td>
<td>x .12</td>
</tr>
<tr>
<td>Equals assessed value</td>
<td>$9,600.00</td>
</tr>
<tr>
<td>Less homestead exemption</td>
<td>&lt;1,000.00&gt;</td>
</tr>
<tr>
<td>Equals net assessed value</td>
<td>$8,600.00</td>
</tr>
<tr>
<td>Times the tax rate (80 mills) or 80/1000 = 0.080</td>
<td>[ x 0.080 ]</td>
</tr>
<tr>
<td>Equals tax due</td>
<td>[$688.00 ]</td>
</tr>
</tbody>
</table>

The [Oklahoma Ad Valorem Mill Levies, Fiscal Year 2004,] published by the Oklahoma Cooperative Extension Service at OSU, contains a statewide, comprehensive listing, by county, of statewide local government millages.

[This document is available at http://www.rd.okstate.edu/RDPublications.htm#D.]

Business personal property includes commercial, business, and professional equipment such as furniture, machinery, merchandise inventories, merchandise on consignment, and merchandise on leased land.

**Counties can elect to abolish household personal property taxes.**

**Note**

**Exemptions to Ad Valorem Taxations**

The Oklahoma Statutes provide for tax exemptions for governmental, educational, religious, and charitable institutions.

They also provide for other exemptions such as the homestead exemption.

**Homestead Exemption**

Persons who own homes in the county are eligible for a homestead exemption provided the home is their actual permanent residence and they are citizens of Oklahoma.

A homestead is exempt from ad valorem taxation up to $1,000 of the assessed value. (The property's taxable valuation less $1,000)

68 O.S. §§ 2888, 2889
Persons who purchased homes during the past year are eligible for a homestead exemption if the following two criteria apply:

1. The persons were actually living on the property on January 1 of the current taxable year.
2. The deed or other evidence of ownership has been or will be filed for record in the County Clerk’s office prior to February 1 in the year in which the owner first applies for the homestead exemption.

Property owners are not entitled to homestead exemption if any of the following criteria apply:

- The owner is not actually residing on the property on January 1 of the taxable year.
- The property is rented.
- The deed or other conveyance of title is not on record in the County Clerk’s office prior to February 1 of the year in which the owner first applies for the homestead exemption.
- The title to the property is in probate (except for the surviving spouse or minor children living on the property).

**Additional Homestead Exemption**

An additional homestead exemption is an additional exemption allowed to any homeowner who meets the following conditions: 68 O.S. § 2890

- The homeowner is eligible for a homestead exemption.
- The homeowner’s gross household income is $20,000 or less for the preceding year.

**Ad Valorem Tax Refunds or Credits**

A head of household can qualify for a refund or credit of ad valorem tax payments if the following conditions apply: 68 O.S. § 2906

- The person is totally disabled or is 65 years of age or older.
- The person’s gross household income is $12,000 or less.
- The person has been living in the state during the entire preceding year.

**Fees and Collections**

Fees and collections are another source of revenue for the County General Fund. They are revenue sources generated by a political subdivision. Fees are charged for services provided. The services and accompanying fees may be established by the legislature, municipal
ordinance, or an administrative action by a governing board. Collections are the revenues obtained from the fees.

For example, the County Clerk collects a fee for recording deeds and other legal documents. Cities and town establish fees for issuing permits, providing utilities, animal licenses, and other services. The various fees and collections are included on the financial statement.

**County Sales Tax**

County sales tax revenues can also be placed in the County General Fund. Any county with a population of 300,000 or less may levy up to a 2% county sales tax. Counties with populations larger than 300,000 may levy a restricted tax of one-half of 1% or 1% to finance certain facilities.

County sales tax revenues can also be kept in a separate revolving fund that has been specifically set up for that purpose.

To institute a county sales tax, the Board of County Commissioners must call an election or an initiative petition must be completed. In either case, an election is held to perform the following activities:

- Implement the tax
- Set the tax levy
- Set the duration of the tax which may be for a specific or indefinite time period
- Set the use(s) for which the sales tax collections will be used

A simple majority of the eligible voters in the county is required to pass the sales tax.

Sales tax revenues may be used for general operations, capitol improvements, county roads, or other necessary uses as designated. Such uses must promote the safety, security, and the general well being of the people of the county.

Incorporated cities and towns are allowed to levy a sales tax. Any municipal sales tax would be in addition to the 4.5 percent levied by the state and the maximum two percent allowed for county government. The amount of a municipal sales tax must be approved by a majority vote of the registered voters at a general or special election.


**County Use Tax**

Counties can also levy an additional excise tax (“use” tax) on tangible personal property that is used, stored, or consumed within the county or municipality.

Refer to OSU Extension Facts F-765, *Use Tax for County Government* in Appendix B for additional information on use tax.

**State Transfer Payments**

The State of Oklahoma makes transfer payments to counties, cities, towns, and school districts, some of which are deposited into the County General Fund. Some state transfer payments may be deposited into various cash funds, which are discussed later in this chapter. State transfer payments are generated primarily from the following sources:

- County Bridge and Road Improvement Fund
- Motor fuel excise taxes
- Special fuel taxes
- Collections
- Forfeiture taxes
- Motor vehicle license and registration fees
- Gross production tax

In addition, school districts receive funds from the state rural electric co-op tax according to the number of miles of power lines within each district. Cities and towns receive funds from the state alcoholic beverage tax based on total area and population. Counties and municipalities with racetracks also receive monies from admission fees.

The Oklahoma Tax Commission makes transfer payments to the County Treasurer for counties and school districts. Cities and towns receive their shares directly from the Oklahoma Tax Commission.

Table 2-4 shows the sources and uses of state monies that are transferred to counties.

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The Oklahoma Tax Commission booklet, *State Payments to Local Governments*, summarizes the monies returned to each political subdivision and provides statute references for tax authorization and apportionment.
## Table 2-4. [State Transfer Payment Sources and Uses ]

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Use</th>
<th>County Roads*</th>
<th>County Schools</th>
<th>County Government</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline Excise Tax ($0.16)</td>
<td></td>
<td>32.75%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Diesel Excise Tax ($0.13)</td>
<td></td>
<td>34.27%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Fuel ($0.55) 68 O.S. § 703</td>
<td></td>
<td>26.7272%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Fuel Tax ($0.01) 68 O.S. §§ 705, 706</td>
<td></td>
<td>100%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Fuel Tax ($0.025) 68 O.S. §§ 704, 707.1</td>
<td></td>
<td>34.1090904%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Fuel Tax ($0.01) 68 O.S. §§ 500.6, 707.2</td>
<td></td>
<td>32.75%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Fuel Tax ($0.06) 68 O.S. § 707.3</td>
<td></td>
<td>16.666%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Production Tax (oil) 68 O.S. §§ 1001, 1004</td>
<td></td>
<td>7% Tax 7.14**</td>
<td>7.14</td>
<td></td>
</tr>
<tr>
<td>Gross Production Tax (natural gas) 68 O.S. §§ 1001, 1004</td>
<td></td>
<td>7% Tax 7.14</td>
<td>7.14</td>
<td></td>
</tr>
<tr>
<td>Motor Vehicle Licenses 47 O.S. § 1104</td>
<td></td>
<td>13.45%</td>
<td>36.20%</td>
<td>0.83%</td>
</tr>
<tr>
<td>Rural Electric Co-op Tax 68 O.S. § 1803, 1806</td>
<td></td>
<td></td>
<td>95%</td>
<td></td>
</tr>
<tr>
<td>Counties with racetracks: Admission Fee Tax 3A O.S. § 207</td>
<td></td>
<td></td>
<td></td>
<td>50%</td>
</tr>
<tr>
<td>Gross Production Tax (asphalt or ores) 68 O.S. § 1001</td>
<td></td>
<td>¾ of 1% of value 7.14%</td>
<td>7.14%</td>
<td></td>
</tr>
</tbody>
</table>

*Percentages for county roads include County Bridge and Road Improvement Fund.

** 4.28% to County Bridge and Road Improvement Fund of the State Treasury
In-Lieu Taxes

In-lieu taxes, which are deposited into the County General Fund, are taxes that substitute for, or take the place of, ad valorem taxes. In lieu taxes come from the following sources:

- Auto Tax Stamps
- Registration fees and taxes on aircraft
- Registration and licenses for vessels and motors
- Textile taxes
- Farm tractors and equipment
- New vehicle inventory

Reimbursements

Counties may receive reimbursement revenues such as the following examples, which also go into the County General Fund.

- All local jurisdictions (such as school districts or road districts) that benefit from ad valorem assessment pay a pro-rated share of the total visual inspection budget for the County Assessor’s program of visual inspection where county properties are visually inspected at least once every four years and revalued annually. This cost is included in the county budget and the local jurisdictions reimburse their shares of the cost to the county.

- The county initially pays for certain expenses for the District Attorney, but the state, through the District Attorneys Council, reimburses the county for certain expenses that the county is not required to provide, such as maintenance, operation, and capital outlay. Counties must provide the District Attorney with office space, including heating, cooling, and maintenance of that space; a law library and necessary legal subscriptions; and funds for investigation, prosecution, or defense of any action where the county is a party.

- The county initially pays salaries and fringe benefits for each election board secretary, but the state, through funds appropriated by the state legislature, reimburses the county at a rate not to exceed 135% of the specified salaries. The county files claims for this reimbursement with the Secretary of the State Election Board.
• The county may receive reimbursements for ad valorem exemptions such as additional homestead exemptions; exemptions granted for new or expanded manufacturing or research and development facilities; and state owned agricultural land for which no state agency is making an in-lieu ad valorem payment.

Special Revenue Funds

Ad Valorem Funded Special Revenue Funds

The proceeds of specific revenue sources that can be expended only for specified purposes as restricted by the statutes are held in special revenue funds. The following funds are examples of special revenue funds that derive revenue from ad valorem tax levies:

• County Health Department

• County Building

• Emergency Medical Services

• [Solid Waste Management District - 3 mills (Assessor HB)

• County Industrial Development Fund – 5 mills

• Cooperative Library – 1~4 mills

• County Sinking Fund]

Cash Funds

Special revenue funds whose revenues are not derived from ad valorem tax levies are commonly called cash funds and, as special revenue funds, must be accounted for separately. Accounts within a cash fund are not subject to fiscal year limitations, which means that any cash surplus in an account at the end of a fiscal year remains with that account at the beginning of the new fiscal year.

Cash fund revenues come from three sources:

1. Excise taxes that the State of Oklahoma collects and distributes to counties

2. State of Oklahoma contributions from its General Revenue Fund

3. Local collections of monies

Cash funds differ from the County General Fund in one important way. County General Funds can be apportioned by the County
Sources of Revenue

Handbook for County Commissioners of Oklahoma

Excise Board according to anticipated receipts. Revenue in cash funds must be actually collected before it can be disbursed. The following are some examples of county cash funds:

- County Sales Tax Fund
- County Assessor’s [ Fee ] Revolving Fund
- Emergency Management Fund
- County Community Service Sentencing Program (CSSP) Fund
- County Commissioners’ Litter Reward Fund
- County Highway Fund
- County Commissioners’ Flood Plain Cash Fund
- County Clerk’s Lien Fee Fund
- County Fair Board Free Fair Fund
- Court Clerk’s Child Abuse Prevention Fund
- District Attorney’s Bogus Check [ Restitution ] Fund
- County Sheriff’s Training Fund
- County Sheriff’s Service Fee Fund
- County Sheriff’s Prisoners’ Board Fund
- County Treasurer’s Resale Property Fund
- County Sheriff’s Trash Dumping Fund
- County Treasurer’s Mortgage Certification Fee Fund
- Preservation Fee Fund (Effective July 1, 2001)
- Copy Fee Fund
- [ County Lodging Tax Revolving Fund ]
- [ Free Fair Building Fund (authorization to invest monies) ]

Special Cash Funds

Some special cash funds are established periodically as the need arises for federal and state grant programs such as the following examples:

- Home rehabilitation grant fund
- Rural water district fund
- Fire district fund
- Special road/bridge repair fund
These special funds are usually set up for the life of the grant program or the special construction project. At the end of the project, the fund is closed. For example, after a storm-related disaster, Federal Emergency Management Agency (FEMA) funds might be deposited into a special account for replacing washed-out bridges. The fund is active only until the project is finished.

**Cash Fund Appropriations**

A cash fund appropriation is an appropriation made on a periodic basis, usually monthly or quarterly, into a specific cash fund after monies have been received.

A cash fund is designated for a specific purpose and its revenues usually come from monies collected by the state and transferred to the counties. All cash funds have a title that identifies where the revenue is deposited and for what it is to be used. Revenue from one cash fund cannot be transferred to another fund.

A cash fund appropriation cannot be made until the revenue is received and deposited into the fund. Once cash funds have reached the County Treasury, county officials can begin to appropriate these funds. Requests for cash fund monies are made on SA&I Form No. 308, *Cash Fund Estimate of Needs and Request for Appropriation*. Budgets and appropriations are discussed in Chapter Three, *The County Budget Process*.

Upon receipt of the monies, the Board of County Commissioners approves an estimate of needs and forwards the request for appropriation to the County Excise Board. [In Budget Board counties, _____]

The County Treasurer, the Board of County Commissioners, the County Clerk, and the County Excise Board are involved in the appropriation procedure and should follow the steps indicated on the form.

1. The County Treasurer prepares part one of the form for the Board of County Commissioners. This part certifies the amounts available for appropriation into the various cash funds.

2. The Board of County Commissioners submits the amount needed and specifies the purpose of the proposed expenditures to the County Excise Board. The Chairman of the Board of County Commissioners signs the request on the second part of the form.

3. The County Clerk maintains the appropriation ledger, which shows the balance and expenditures for each fund.
4. The County Excise Board reviews the County Treasurer’s certification and the Board of County Commissioner’s request to determine that the funds are available and that the Board is requesting them according to law. If these two criteria are met, the County Excise Board members approve the request and sign the third part of the form.

In counties with a Budget Board, final approval is made by the Budget Board rather than the County Excise Board.

Once the form is completed, the [county officer governing the cash fund] has legal authorization to expend the funds.

[ ]

**Capital Projects Funds**

Money used to acquire or construct major capital facilities is maintained in a capital project fund. For example, money from a road bond issue is recorded in a capital project fund along with expenditures for the road improvement project.

**Debt Service Funds**

To ensure the adequate accumulation of principal and interest to retire a debt, accounting is maintained through a debt service fund called a sinking fund. Debt issues are typically designed so that the size of the debt service payments (both principal and interest) is very similar from one year to the next. Therefore, the ad valorem tax levy collected and placed in the sinking fund is about the same from year to year. The exact mill levy each year depends on the debt service payment and the taxable valuation.

**Special Assessment Funds**

Sometimes public improvement districts are established in which the property owners who receive a direct benefit from the improvement pay a proportional share of the expense. The money paid to finance such projects is recorded in a special assessment fund.

**Audit Funds**

The following funds are classified as audit funds by the Office of the State Auditor and Inspector.

**Proprietary Funds**

Proprietary funds follow the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period in which they are incurred.
Enterprise Funds

When a county intends to finance the provision of goods or services through user fees or charges, an enterprise fund is used to account for the revenues earned, expenses (including depreciation), and net income from the function. The Oklahoma County parking garage is an example of an enterprise fund project.

Internal Service Funds

Some functions within county government are to provide goods and services to multiple individual departments from a centralized source. For example, a county may have a central source for office supplies for all county offices. Revenue and expenditures for such functions are accounted for in internal service funds.

Fiduciary Funds

Fiduciary fund revenues and expenditures are recognized on the basis consistent with the fund’s accounting measurement objective as explained in the examples of fiduciary funds below.

Trust and Agency Funds

Trust and agency funds account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. Such funds include expendable trust, nonexpendable trust, pension trust, and agency funds. For example, a self-administered retirement fund for employees would be a trust and agency fund.

- Expendable trust funds are handled in the same way as governmental funds.
- Nonexpendable trust funds and pension trust funds are handled in essentially the same way as proprietary funds. They are accounted for on the modified accrual basis.
- Agency funds are purely custodial and do not involve measuring changes in financial position. These funds assets and liabilities are accounted for on the accrual basis.
Other Sources of County Revenue

Funds for County Road and Bridge [Construction and Maintenance]

[Both the federal government and the state provide funds to counties to assist in county road and bridge construction and maintenance.]

County Bridge and Road Improvement Fund

The County Bridge and Road Improvement Fund receives a portion of the motor fuel excise tax. The Oklahoma Department of Transportation (ODOT) divides the monies among all of the counties based on various formulas. These formulas take into account county population, miles of county roads, and county land area.

ODOT maintains each county’s share in a separate account, and that money can only be used by that county. Any cash balances in the account at the end of the year are carried over to the next year.

[Seven possible uses are defined in the statutes.]

Other Funds

[Other funds for road and bridge construction and maintenance include Force Account Projects, federal Surface Transportation Program funds, and Extraordinary Bridge Program funds. For more information, refer to “Financing for Bridge and Road Construction and Maintenance” in Chapter Fourteen, Duties of the County Commissioner: Roads and Bridges.]
Chapter Three
The County Budget Process

Budget Preparation

County officers, the County Excise Board, and sometimes County Budget Boards are required by law to perform several very important functions in the process of budget preparation and review.

This chapter discusses the purpose of budgets in general, the elected officials’ roles in the annual budget process, and the County Excise Board’s and County Budget Board’s responsibilities and authorities in budget review and approval. [It also addresses, in particular, the County General Fund. Other funds, such as the Highway Fund, are budgeted and appropriated monthly, rather than annually.]

To ensure fiscal responsibility and accountability of public officials to the law and the people that they serve; Oklahoma State law requires all units of local government to prepare an annual financial statement.
The Purpose of a Budget

Preparing a well-researched and carefully planned budget should help the money manager perform two important tasks:

1. Reviewing the source and expenditure of funds during the past fiscal year
   This step reveals how effectively money has been spent and how efficiently programs and projects have been administered.

2. Proposing expenditures on the basis of revenues anticipated during the coming year
   This step shows how to efficiently continue or increase past expenditures, and how to prioritize spending for the next fiscal year.

Forms Related to the Budget Process

The County Clerk purchases all forms related to the county budget process. The County Clerk distributes these forms to county offices upon request.

OSU Extension Facts F-886, County Budget Process, in Appendix B contains information on the budget process in counties in Oklahoma.
The following forms are the primary forms used in the county budget process:

- County officers annual report form, SA&I Form No. 1161 and SA&I Form No. 1162
- Cash Fund Estimate of Needs and Request for Appropriation, SA&I Form No. 308
- Certificate of Levy
- Estimate of Needs and Financial Statement, SA&I Form No. 2631R97
- Officer’s Request for Supplemental Appropriation, SA&I Form No. 388
- Supplemental Appropriation, SA&I Form No. 150
- Transfer of Appropriations, SA&I Form No. 237

**Budget Submissions**

In most counties the County Excise Board is responsible for approving the budget and appropriations. In most counties, the County Excise Board revises the budget if needed. Some counties, however, have elected to have a County Budget Board, which is largely responsible for budget revisions. Table 3-1 summarizes the differences between the two county budget systems.

### County Budgets in Counties Where County Excise Boards are Responsible for the Budget

Most counties use the Commissioner/Excise Board Budget Method. The Board of County Commissioners prepares and submits Estimates of Needs for the county to the County Excise Board. The County Assessor must also submit an Estimate of Needs for the visual inspection program to the County Excise Board. Table 3-2 shows the fiscal timetable for counties that use the Commissioner/Excise Board Budget Method.

**The County Excise Board**

Each county has one County Excise Board, which is an agency of the state, created by law, as part of a system of checks and balances required by the Oklahoma Constitution. This board is composed of members of the County Board of Equalization. These members are appointed in the following manner:
### Table 3-1. Differences Between the Two County Budget Systems: Commissioner/Excise Board System and Budget Board System

<table>
<thead>
<tr>
<th>Activity</th>
<th>Commissioner/Excise Board</th>
<th>Budget Board</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimates available funds and needs for county</td>
<td>County Excise Board by July 1</td>
<td>County Excise Board by a date set by the Budget Board</td>
</tr>
<tr>
<td>Holds Budget Conference</td>
<td>County Excise Board</td>
<td>Budget Board</td>
</tr>
<tr>
<td>Submits budget</td>
<td>Board of County Commissioners to County Excise Board by August 17</td>
<td>Budget Board to County Excise board by July 1</td>
</tr>
<tr>
<td>Makes temporary appropriations</td>
<td>County Excise Board</td>
<td>Not necessary</td>
</tr>
<tr>
<td>Handles inadequate provision for mandatory functions</td>
<td>County Excise Board provides an estimate of needs unless the officer in charge submits it</td>
<td>County Excise Board returns the budget to the Budget Board, which must respond in 15 days</td>
</tr>
<tr>
<td>Trims requests:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts that exceed lawful amount</td>
<td>County Excise Board</td>
<td>County Excise Board</td>
</tr>
<tr>
<td>Ad valorem budget revenues that exceed appropriation amount</td>
<td>County Excise Board/Board of County Commissioners</td>
<td>County Excise Board returns budget to the Budget Board, which must respond within 15 days</td>
</tr>
<tr>
<td>Approves balanced, lawful budget</td>
<td>County Excise Board</td>
<td>County Excise Board</td>
</tr>
<tr>
<td>Amends budget [ and ] supplements</td>
<td>Authorized by the County Excise Board</td>
<td>Authorized by the Budget Board</td>
</tr>
<tr>
<td>Approves [ budget ] transfers</td>
<td>Board of County Commissioners, which also notifies the County Excise Board</td>
<td>Budget Board</td>
</tr>
</tbody>
</table>
Table 3-2. Fiscal Timetable for Counties Using the Commissioner/Excise Board Budget Method

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Statute Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1</td>
<td>The County Assessor lists, appraises, and assesses all property for ad valorem taxation, based on the estimated fair cash value on January 1.</td>
<td>68 O.S. § 2831</td>
</tr>
<tr>
<td>January 1 to March 15</td>
<td>The County Assessor accepts personal property renditions from individuals and businesses, homestead exemption applications, and manufacturer's exemption applications.</td>
<td>68 O.S. §§ 2832, 68 O.S. 2003, §§ 2892, 2902</td>
</tr>
<tr>
<td>January 1 to the 4th Monday in April</td>
<td>The County Assessor sends notices to those whose exemptions are denied and to anyone whose property value is being increased from the previous year.</td>
<td>68 O.S. §§ 2832, 68 O.S. 2003, §§ 2892, 2902</td>
</tr>
<tr>
<td>[On or before fourth Monday in April]</td>
<td>The County Assessor begins preparing the assessment role: the taxable value of property is recorded, the assessment ratio is applied to derive the assessed value, and exemptions are deducted from the assessed value to compute the net taxable value.</td>
<td>68 O.S. § 2842</td>
</tr>
<tr>
<td>Before April 30</td>
<td>The County Assessor prepares an exemption reimbursement form to be signed by the Board of County Commissioners and sent to the Oklahoma Tax Commission. The exemption reimbursement form shows the amounts of additional homestead and manufacturer's exemptions that were granted during the previous assessment year. If the OTC approves these exemptions, the State reimburses all or a portion of the taxes lost due to these exemptions. The claims must be approved or disapproved by June 15 each year.</td>
<td>62 O.S. § 193</td>
</tr>
<tr>
<td>Before first Monday in May</td>
<td>Taxpayers must file any complaints regarding assessed value or denial of exemption. The County Assessor holds an informal hearing with the taxpayer and makes a decision within five days. If the taxpayer is still dissatisfied, the taxpayer must file an appeal with the County Board of Equalization within ten days.</td>
<td>68 O.S. §§ 2876, 2877</td>
</tr>
</tbody>
</table>
Table 3-2. Fiscal Timetable for Counties Using the Commissioner/Excise Board Budget Method (Continued)

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Statute Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 1 to May 31</td>
<td>The County Board of Equalization in counties with total assessed valuation of less than one billion dollars hears taxpayers’ protests and makes their decisions.</td>
<td>68 O.S. § 2863</td>
</tr>
<tr>
<td>Within 10 days of adjournment of the County Board of Equalization</td>
<td>If desired, the County Assessor or the taxpayer appeal any decision of the County Board of Equalization in district court.</td>
<td>68 O.S. § 2880.1 68 O.S. 2003, § 2902</td>
</tr>
<tr>
<td>June 15</td>
<td>The County Assessor must file the annual abstract of assessment with the OTC.</td>
<td>68 O.S. § 2867</td>
</tr>
<tr>
<td>Within 10 days of receiving certification</td>
<td>The County Assessor files an abstract of assessment with the County Excise Board.</td>
<td>68 O.S. § 2867</td>
</tr>
<tr>
<td>On or before the first Monday in July</td>
<td>Each county and local governmental entity files a record of earnings and costs for the past year and an estimate of needs for the new fiscal year with the Board of County Commissioners or their governing board. The report shows amounts for personnel (including travel), maintenance and operation, capital outlay, and other appropriate items.</td>
<td>68 O.S. § 3004</td>
</tr>
<tr>
<td>First Monday in July or earlier</td>
<td>The County Excise Board meets to organize, elect officers, set dates for the budget hearings and other public meetings, and approve temporary appropriations for the new fiscal year.</td>
<td>68 O.S. §§ 3006, 3012–3014, 3020</td>
</tr>
<tr>
<td>By July 1</td>
<td>The County Excise Board holds a budget planning conference with each county officer to discuss personnel needs and to provide the officer with a tentative estimate of available [revenues] for the new fiscal year.</td>
<td>19 O.S. § 180.65</td>
</tr>
<tr>
<td>[ On or before July 31 ]</td>
<td>The State Board of Equalization certifies the valuation of locally assessed property and the valuation of centrally assessed property to the County Assessor.</td>
<td>68 O.S. 2003, § 2860</td>
</tr>
<tr>
<td>Date</td>
<td>Activity</td>
<td>Statute Reference</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td>By August 17</td>
<td>The Board of County Commissioners files the budget document with the County Excise Board.</td>
<td>68 O.S. 2003, § 3002 74 O.S. § 214</td>
</tr>
<tr>
<td>Within 15 days of filing the budget document</td>
<td>The County Excise Board fixes levies and makes budget appropriations. If property valuations have not been certified, the County Excise Board has 30 days from the time the values are certified to fix levies and make budget appropriations. The County [Clerk] publishes a notice that budgets and levies are on file for inspection.</td>
<td>68 O.S. §§ 3013, 3014 68 O.S. § 3022</td>
</tr>
<tr>
<td>Complete by September 1</td>
<td>The Board of County Commissioners must prepare in writing and publish the following items:</td>
<td>68 O.S. 2003, § 3002</td>
</tr>
<tr>
<td>On or before October 1</td>
<td>The County Assessor delivers the tax roll to the County Treasurer and delivers the tax roll abstract to the County Clerk.</td>
<td>68 O.S. §§ 2869, 3014</td>
</tr>
<tr>
<td>November 1</td>
<td>The County Treasurer mails tax statements (30 days after receiving the tax roll) to property owners.</td>
<td>68 O.S. §§ 2869, 3014 68 O.S. § 2915</td>
</tr>
<tr>
<td>Before January 1</td>
<td>Taxpayers must pay at least one-half of each property’s ad valorem tax levy.</td>
<td>68 O.S. § 2913</td>
</tr>
<tr>
<td>Before April 1</td>
<td>Taxpayers must pay the second half of each property’s ad valorem tax levy.</td>
<td>68 O.S. § 2913</td>
</tr>
</tbody>
</table>
• One member by the Oklahoma Tax Commission
  [ As a matter of practice, the Oklahoma Tax Commission typically seeks the advice of the county’s state senator. ]
• One member by the Board of County Commissioners
• One member by the District Judge or a majority of the District Judges in all judicial districts with more than one District Judge

The County Clerk serves as secretary to the County Excise Board.
The tenure of the County Excise Board must be coterminous with that of the County Commissioners in Districts 1 and 3, and must follow other requirements set forth in the statutes. The County Excise Board must perform the following functions:
  • Require adequate and accurate reporting of finances and expenditures for all budget and supplemental purposes from all county entities
  • Provide each county officer with adequate funds for the performance of mandatory constitutional and statutory governmental functions within the financial means available
  • Other duties as defined in the statutes

The County Excise Board meets at the county seat on the first Monday in July each year, or on a date determined by County Excise Board members. The board organizes and elects, for the upcoming fiscal year, one of its members as chairman and another member as vice-chairman to perform certain duties as required by law.

Abstract of Assessed Valuations

Within ten days after receiving the certificates of assessment of [centrally assessed properties] (all the railroads, air carriers, and public service corporations), and the equalized value of real and personal property of the county, the County Assessor prepares and files an Abstract of Assessed Valuations for the county and each municipal subdivision within the county with the [ ] County Excise Board. These values are used in preparing the county budgets.

Who Submits Budgets

The following entities should prepare and submit budget estimates to the County Excise Board on SA&I-prescribed forms:
  • The Board of County Commissioners [(except in counties with budget boards)]
• The governing body of each city and town [ (except Municipal Budget Act cities) ]

• The board of education of each school district

**Budget Planning Conference**

The County Excise Board holds a budget planning conference with each principal officer and department head before July 1 to discuss personnel needs for the next fiscal year. Prior to this meeting, the board provides the principal officers with an estimate of probable revenues for the next fiscal year.

**County Officers Annual Report**

Following the budget planning conference, each county officer prepares the county officer’s annual report on SA&I Form No. 1161 and SA&I Form No. 1162, the county officers' annual report forms, which are provided by the County Clerk. This report is actually two reports: a financial report of earnings and expenditures and an estimate of needs. This report must be submitted to the Board of County Commissioners (through the County Clerk acting as the secretary to the Board) by the first Monday in July and consists of the following information:

- An estimate of earnings
- A report of prior expenditures
- An estimate of needs

The estimate of earnings and the report of prior expenditures show the income received along with the costs of operating the office in the outgoing fiscal year. The estimate of needs is an itemized statement of the revenue needed to operate the office during the upcoming fiscal year.

**Role of Board of County Commissioners**

On the first Monday in July, the Board of County Commissioners is required by law to meet to begin the following processes:

- Review the county officers’ annual reports
- Prepare the county’s financial statement for the fiscal year ended June 30
- Prepare the county’s annual estimate of needs for the next fiscal year ending June 30
**County’s Annual Budget Report**

The county’s annual financial statement and annual estimate of needs are prepared on SA&I Form No. 2631R97 by the Board of County Commissioners, constituting the county’s annual budget report (except in counties with budget boards.)

The financial statement should show a list of county monies received and disbursed during the previous fiscal year.

The itemized estimated budget for the next fiscal year should include the following information:

- The probable expenses of all elected officers and their departments for the coming year
- The amount required by law for any sinking fund
- Probable income from sources other than ad valorem taxes

*The statutes do specifically prohibit the Board of County Commissioners from including any revenue from nonrecurring sources in this income estimate.*

**Publication of Financial Statement and Budget**

When it is completed, the Board of County Commissioners must have printed a full and accurate statement of the assessments, receipts, and expenditures of the preceding year. The notice must be published in at least one newspaper in the county, or posted at the courthouse and at a public place in each precinct in the county.

Each financial statement and estimate of needs must be published in one issue in some legally qualified newspaper. An affidavit showing the publication must be attached when the financial statements and estimates are filed with the County Excise Board.

**Presentation of Financial Statement and Budget to the County Excise Board**

Before August 17, the Board of County Commissioners must submit the completed financial statement and estimated budget to the County Excise Board and sign the statement of certification, which certifies that the documents are filed in the County Clerk’s office. Usually the County Clerk, serving as secretary to the County Excise Board, files the documents in the County Clerk’s office and signs the certificate.
**Review and Approval of the County Budget**

In approving the county budget, the County Excise Board should follow certain procedures:

- Examine the financial statements of the county officers to determine the true fiscal condition of each fund and the accounts within each fund as of June 30 and request additional information when necessary.
- Examine the estimates of need for the following criteria:
  1. Determine if a request is lawful and adequate
  2. Provide for mandatory items that are not included
- Compute the total revenues available to each fund
- Revise the budget in whole or part through the following steps when the total estimate of needs exceeds the total revenues available:
  1. Reduce items for functions authorized but not required by constitutional law or statutory law
  2. If necessary, then reduce items for functions required by statutory law
  3. If necessary, then reduce items for functions required by constitutional law

The County Excise Board does not have the authority to deny an appropriation for a lawful purpose if the revenue and income are available.

**Publication of Approved Budget**

[ The County Clerk must publish a notice one time in a newspaper of general circulation in the county that the approved budget is completed and is on file, for inspection by any citizen, at the County Clerk’s office. ]

**Transfer of Appropriations**

The County Clerk receives requests for transfers of appropriations as secretary to the Board of County Commissioners. If the Board of County Commissioners makes any transfers of appropriations, the County Clerk makes the proper entries in the appropriation ledger and then notifies the County Excise Board in writing.

[ A transfer of appropriations occurs when monies are transferred within a fund from an account with a surplus to another account that

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<table>
<thead>
<tr>
<th>Section</th>
<th>Citation</th>
</tr>
</thead>
<tbody>
<tr>
<td>68 O.S. § 3007</td>
<td>68 O.S. § 3022</td>
</tr>
<tr>
<td>Neel v Board of County Com’rs of Cherokee County, Okla., 617-P2d 201 (1980)</td>
<td>62 O.S. §§ 461, 462</td>
</tr>
</tbody>
</table>
needs additional revenues. Monies can be transferred within a fund but cannot be transferred from one fund to another fund. Thus, a transfer of appropriations neither increases nor decreases the fund’s balance.

A transfer of appropriations may occur between budget accounts in the County General Fund. For example, a transfer of appropriations within the County General Fund may be made from the nonexpended and nonencumbered balance of the appropriation of a county office with less urgent needs to the account of a county office with immediate urgent needs.  

Money cannot be transferred between funds, for example, between the County General Fund and the county highway funds.

County officers make requests to the Board of County Commissioners for a transfer of appropriation on SA&I Form No. 237 entitled Transfer of Appropriations. The following information must be provided when requesting a transfer of appropriation:

- The additional needs that require a transfer of appropriation
- Reason for the additional needs
- Detailed list of items
- Detailed list of items proposed to be canceled in the account from which the transfer is made
- Written consent of the county officer in charge of the account from which the transfer is made

A transfer of appropriations requires the approval of the Board of County Commissioners, which permits both the transfer and the cancellation or reduction of the appropriation in the original account.

An appropriations account must have at least $1.00 in it before any monies can be transferred into it. Monies cannot be transferred into a zero-balance account. ]

Supplemental and Additional Appropriations

All requests for supplemental or additional appropriations are filed with the County Clerk as secretary to the County Excise Board. Requests are made on SA&I Form No. 388, Officer’s Request for Supplemental Appropriations. These requests must include specific information:

- Date of request

AG Opinion No. 85-20

68 O.S. § 3021
• Statement of amount and purpose
• A financial statement, as of the close of the preceding month, which indicates the following items:
  * Current expense
  * Amount of cash unexpended
  * Amount of taxes in process of collection
  * Amount of uncollected portion of estimated income other than ad valorem tax for current fiscal year
  * Amount of warrants outstanding and interest earned and accruing
  * Amount of expended balance of fund
  * Surplus or deficit in revenue, if any

[If sufficient “surplus” revenue is shown, the County Excise Board may approve the supplemental and additional appropriation. If the revenue is insufficient, the County Excise Board may revoke or cancel any previous appropriation and replace it with a supplemental and additional appropriation required for the good of the public.]

Temporary Appropriations

From July 1 each year until the time the various county budgets are approved, County Excise Boards can appropriate the amount of available funds estimated for the fiscal year for temporary appropriations.

If the County Excise Board approves a temporary appropriation, that appropriation must be merged into the annual appropriation and any warrants drawn against the temporary appropriation must be charged against the final approved annual appropriation for the current fiscal year, including capital outlay items.

City or Town Budgets in Counties Where County Excise Boards are Responsible for the Budget

[The governing body of each city and town must prepare a financial statement that shows the true fiscal condition of all its accounts and funds as of June 30. This body should also prepare an itemized statement of estimated needs and probable income from]
sources other than ad valorem taxes for the new fiscal year. The financial statement and estimate of needs must be supported by schedules or exhibits that show, by categories, the amount of all receipts and disbursements.

**Statement of Estimate of Needs**

The statement of estimate of needs must be itemized to show, by classes, the following information:

- The amounts necessary for the current expenses of the city or town for each officer and department
- The amount required by law to be provided for any sinking funds (debt purposes)
- The probable income that will be received from all sources other than ad valorem taxes

The financial statement and estimate of needs must be published in a legally qualified newspaper within the county. Financial statements and estimates of need for towns must be filed with the County Excise Board on or before August 22. Statements and estimates for cities must be filed with the board on or before August 27.

Revenue received during the past fiscal year from any nonrecurring source, such as the sale of land, gifts, windfalls, forfeitures, and federal aid allotments are not to be included in the estimate of probable income.

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**School District Budgets in Counties Where County Excise Boards are Responsible for the Budget**

The Board of Education of each independent school district must meet on the first Monday in July of each year, and the Board of Education of each dependent school district must meet on the second Tuesday in July of each year to prepare a financial statement for the previous year ending June 30.

The financial statement shows a list of monies received and disbursed during the previous fiscal year. In addition to the financial statement, an estimate of needs should be prepared that includes the following information:

- The current expenses of the school system
- The amount required by law for any sinking fund

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68 O.S. § 3003
Probable income from sources other than ad valorem taxes
(Revenue from non-recurrent sources are not included.)

The financial statement and estimates of all school boards must be filed with the County Excise Board (or the County Clerk) on or before September 1 of each year.

### County Budgets in Counties With County Budget Boards

Table 3-3 shows the fiscal timetable for counties with Budget Boards. The initial activities by the County Assessor in preparing the abstract of valuations are the same as in counties that use the Commissioner/Excise Board budget method. The primary difference between the two methods is that the Budget Board, not the Board of County Commissioners, considers the estimates of needs and prepares the proposed budget to present to the County Excise Board. The budget is also completed and approved much earlier in a Budget Board county.

### The County Budget Board

A County Budget Board is established once the Board of County Commissioners votes to have the budget procedures come under the County Budget Act. The Budget Board consists of each elected county officer and should be structured in the following manner:

- The chairman is the chairman of the Board of County Commissioners.
- The vice-chairman is elected by the County Budget Board members and serves in the chairman’s absence.
- The secretary is the County Clerk.

If a vacancy occurs in a county office, then the position on the County Budget Board remains vacant until the office is filled in the manner prescribed by law.
Table 3-3. Fiscal Timetable for Counties Using the Budget Board Budget Method

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Statute Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1</td>
<td>The County Assessor lists, appraises, and assesses all property for ad valorem taxation, based on the estimated fair cash value on January 1.</td>
<td>68 O.S. § 2831</td>
</tr>
</tbody>
</table>
| January 1 to March 15 | The County Assessor accepts personal property renditions from individuals and businesses, homestead exemption applications, and manufacturer’s exemption applications.  
[ Homestead exemption applications are accepted all year. They must be filed by March 15 to apply to the current year. ] | 68 O.S. § 2832  
68 O.S. 2003, §§ 2892, 2902 |
| January 1 to the 4th Monday in April | The County Assessor sends notices to those whose exemptions are denied and to anyone whose property value is being increased from the previous year. | 68 O.S. § 2832  
68 O.S. 2003, §§ 2892, 2902 |
| March 15 or earlier | The County Assessor begins preparing the assessment role: the taxable value of property is recorded, the assessment ratio is applied to derive the assessed value, and exemptions are deducted from the assessed value to compute the net taxable value.  
[ On or before 4th Monday in April ] | 68 O.S. § 2842 |
| Before April 30 | The County Assessor prepares exemption reimbursement forms to be signed by the Board of County Commissioners and sent to the Oklahoma Tax Commission. The exemption reimbursement forms show the amounts of additional homestead and manufacturer’s exemptions that were granted during the previous assessment year. If the OTC approves these exemptions, the State reimburses all or a portion of the taxes lost due to these exemptions.  
The claims must be approved or disapproved by June 15 each year. | 62 O.S. § 193 |
Table 3-3. Fiscal Timetable for Counties Using the Budget Board Budget Method (Continued)

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Statute Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before first Monday in May</td>
<td>Taxpayers must file any complaints regarding assessed value or denial of exemption. The County Assessor holds an informal hearing with the taxpayer and makes a decision within five days. If the taxpayer is still dissatisfied, the taxpayer must file an appeal with the County Board of Equalization within ten days.</td>
<td>68 O.S. §§ 2876, 2877</td>
</tr>
<tr>
<td>April 1 to May 31</td>
<td>The County Board of Equalization in counties with total assessed valuation less than one billion dollars hears taxpayers’ protests and makes its decisions. [ In counties greater than $1 billion valuation, sessions begin the 4th Monday in January and, if necessary, may extend beyond May 31.]</td>
<td>68 O.S. 2863</td>
</tr>
<tr>
<td>Within 10 days of adjournment of the County Board of Equalization</td>
<td>If desired, the County Assessor or the taxpayer may appeal any decision of the County Board of Equalization in district court.</td>
<td>68 O.S. § 2880.1</td>
</tr>
<tr>
<td>On or before a date set by the Budget Board</td>
<td>The County Excise Board provides a tentative estimate of anticipated revenues, [ from all sources, classified by funds. ]</td>
<td>19 O.S. § 1411</td>
</tr>
<tr>
<td>On or before a date set by the Budget Board</td>
<td>Each county and local governmental entity prepares a record of earnings and costs for the past year and an estimate of needs for the new fiscal year and meets with the Budget Board. The report shows amounts for personnel, [ ] maintenance and operation, capital outlay, and other appropriate items.</td>
<td>68 O.S. § 3004 19 O.S. § 1411</td>
</tr>
<tr>
<td>By June 1</td>
<td>The Budget Board completes a budget for each fund.</td>
<td>19 O.S. §§ 1410, 1417</td>
</tr>
<tr>
<td>By June 10</td>
<td>The Budget Board must give public notice of a budget hearing.</td>
<td>19 O.S. § 1412</td>
</tr>
<tr>
<td>By June 15</td>
<td>The Budget Board must hold a public hearing on the proposed budget.</td>
<td>19 O.S. § 1412</td>
</tr>
<tr>
<td>June 15</td>
<td>The County Assessor must file the annual abstract of assessment with the OTC.</td>
<td>68 O.S. § 2867</td>
</tr>
<tr>
<td>Date</td>
<td>Activity</td>
<td>Statute Reference</td>
</tr>
<tr>
<td>----------------------</td>
<td>------------------------------------------------------------------------------------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>By June 23</td>
<td>The Budget Board adopts the budget.</td>
<td>19 O.S. § 1413</td>
</tr>
<tr>
<td>[ On or before July 31 ]</td>
<td>The State Board of Equalization certifies the valuation of locally assessed property and the valuation of centrally assessed property to the County Assessor.</td>
<td>68 O.S. § 2860</td>
</tr>
<tr>
<td>By July 1</td>
<td>The Budget Board files the approved budget with the County Excise Board, the County Clerk, and the Office of the SA&amp;I.</td>
<td>19 O.S. §§ 1413, 1414</td>
</tr>
<tr>
<td>July 1</td>
<td>The budget goes into effect subject to the final approval of the County Excise Board.</td>
<td>19 O.S. § 1413</td>
</tr>
<tr>
<td>Varies</td>
<td>If the County Excise Board finds that revisions are needed to the budget, the Budget Board must submit a correct budget within 15 days.</td>
<td>19 O.S. § 1414(A,2,3,4)</td>
</tr>
<tr>
<td>Within 15 days</td>
<td>The County Excise Board computes appropriations and levies taxes</td>
<td>19 O.S. § 1414</td>
</tr>
<tr>
<td></td>
<td>The County Clerk, as secretary to the County Excise Board, certifies the approved budget to the Budget Board, the County Treasurer and the Office of the SA&amp;I.</td>
<td>19 O.S. § 1415</td>
</tr>
<tr>
<td></td>
<td>[ After filing the budget with the Office of the SA&amp;I, any taxpayer may file protests against any alleged illegality of the budget. ]</td>
<td></td>
</tr>
<tr>
<td>On or before October 1</td>
<td>The County Assessor delivers the tax roll to the County Treasurer and delivers the tax roll abstract to the County Clerk.</td>
<td>68 O.S. §§ 2869, 3014</td>
</tr>
<tr>
<td>November 1</td>
<td>The County Treasurer mails tax statements (30 days after receiving the tax roll) to property owners.</td>
<td>68 O.S. §§ 2869, 2915</td>
</tr>
<tr>
<td>Before January 1</td>
<td>Taxpayers must pay at least one-half of each property’s ad valorem tax levy.</td>
<td>68 O.S. § 2913</td>
</tr>
<tr>
<td>Before April 1</td>
<td>Taxpayers must pay the second half of each property’s ad valorem tax levy.</td>
<td>68 O.S. § 2913</td>
</tr>
</tbody>
</table>
The County Budget Act

The County Budget Act allows the elected county officials to work as a unit in preparing the county budget. The County Budget Act is structured to accomplish the following responsibilities:

- Establish a budget procedure for county governments
- Establish uniform fiscal procedures for the preparation, adoption, execution, and control of budgets
- Enable a county to make financial plans for both current and capital expenditures
- Make the financial condition and needs of the county available to the public and to investors
- Assist a county with governmental accounting, auditing and financial reporting standards

Once a county elects to come under the County Budget Act, this act takes precedence over any other state laws applicable to the county budget. Any action of the Board of County Commissioners to implement or repeal the application of this act must be effective at the beginning or the end of a budget year.

Meetings

The following rules apply to County Budget Board meetings:

- The County Budget Board must hold regular meetings on dates set by that board.
- The chairman or any two budget board members can call special meetings.
- A quorum comprises a majority of all members of the County Budget Board in office and is required to transact business.
- Any official action in adopting or revising the county budget requires a majority vote of all members of the County Budget Board.

Report of Estimated Revenues and Expenses

Each county officer, department head and commission must submit a report of estimated revenues and expenditures on a form provided by the County Budget Board. The information must be reported in the following manner:
1. Actual revenues and expenditures during the preceding fiscal year
2. Budget estimates for the current fiscal year
3. Actual revenues and expenditures for a period of six to nine months for the current fiscal year
4. Estimated actual revenues and expenditures for the current fiscal year
5. Estimated revenues and proposed expenditures for the new budget year

Prior to submitting this report, each county officer and department head must meet with the County Budget Board to discuss their needs.

**Budget Preparation**

The County Budget Board must prepare a budget for budgeted county funds thirty days prior to the beginning of the fiscal year. These budgets provide a complete financial plan for the upcoming budget year.

The Office of the SA&I prescribes the budget format, and it must include the following information:

- Revenues and expenditures for the preceding fiscal year
- Estimated revenues and expenditures for the current fiscal year
- Estimated revenues and expenditures for the new budget year

The following procedures must be followed when reporting the estimates of revenues and expenditures:

- The estimate of revenues must include the probable income by source that the county is empowered to collect or receive at the time the budget is adopted.
- The estimate of revenues must be based on past and anticipated receipts.
- Revenues from the ad valorem tax must be budgeted within the amount estimated by the County Excise Board as being available for appropriation.
- Expenditures must be budgeted within the estimated revenues for each fund.
- Miscellaneous expenditures cannot exceed 10 percent of the estimated revenues for a fund.

19 O.S. § 1411B
19 O.S. § 1410
19 O.S. § 1408
19 O.S. § 1408
Interfund transfers must show the funds to which and from which the transfers are made.

Three basic events occur before and during the budget preparation process:

1. Anticipated revenues by source and fund are provided by the County Excise Board.

2. The County Budget Board reviews budget requests of each county officer and department head.

3. The County Budget Board revises budget requests when justifiable and then finalizes the proposed budget.

The County Budget Board sets the date for receiving the County Excise Board’s report of anticipated revenues.

Classifying Revenues and Expenditures

Revenues must be classified by sources. Expenditures are reported by functions within each fund. The Office of the SA&I prescribes the accounting system used to classify revenues and expenditures. Functions for reporting expenditures are classified according to the following categories:

- Salaries and wages (Personnel Services)
- Employee benefits
- Operating expenses (M & O)
- Other charges from money channeled through the county (such as flood relief payments)
- Capital outlays
- Debt service

Public Hearings and Protests

The County Budget Board must hold a public hearing on the proposed budget no later than fifteen days before the new fiscal year. The date, time, and location of the hearing plus the proposed budget summaries must be published in a newspaper with a general circulation within the county at least five days before the hearing. Any person can present comments, questions, or criticisms at the public hearing.

Once a budget is adopted, it is filed with the County Excise Board and the Office of the SA&I. An affidavit that shows proof of publication must be affixed to the budget when it is filed. From the
day the adopted budget is filed with the Office of the SA&I, a taxpayer has fifteen days to file a protest.

**Budget Adoption**

After the public hearings and at least seven days before the new fiscal year, the County Budget Board must adopt a budget for each fund. When adopting a budget, the County Budget Board has the following responsibilities:

- To add or delete items in each budget if necessary
- To ensure that expenditures do not exceed the estimated revenues in any fund

The adopted budget must be filed, along with the affidavit and proof of publication, with the County Excise Board, the County Clerk, and the Office of the SA&I on or before the first day of the budget year. When the adopted budget is filed, the following criteria take effect:

- The budget is in effect the first day of the new fiscal year.
- The budget constitutes an appropriation for each fund subject to the final approval of the County Excise Board.

**County Excise Board’s Role**

In counties under the County Budget Act, the County Excise Board has the following duties and powers:

- To provide estimates of anticipated revenues on or before the date set by the County Budget Board
- To examine the adopted budget
- To strike unlawful items from the adopted budget and reduce unlawful amounts to authorized levels
- To return the adopted budget to the County Budget Board if mandatory items or amounts are not provided, or if appropriations from ad valorem tax revenues exceed the revenues available.
- To approve the adopted budget if it is within the income and revenues available
- To compute levies
- To certify the approved budget to the County Budget Board, the County Treasurer, and the State Auditor and Inspector

The County Budget Board has fifteen days from the return of a budget to revise and resubmit it to the County Excise Board.
Amended Budget

The County Budget Board can amend budgets to allow for the following items:

- Supplemental appropriations
- Transfer of appropriations
- Transfer of special fund balance

Amendments for supplemental appropriations must be adopted by an official action of the County Budget Board. Copies of the supplemental appropriation must be filed with the County Clerk, the County Excise Board, and the Office of the SA&I.

Receiving Assistance and Audits

Office of the State Auditor and Inspector

Personnel at the Office of the State Auditor and Inspector can advise county officers on procedural and technical matters that relate to accounting and budget procedures. County officers may also seek legal and technical assistance from their district attorney.

The Office of the SA&I must perform an audit every two years of all of the books, records, and accounts of all of the officers of each county. The SA&I must file a copy of all audits with the Governor, the District Attorney, and the County Clerk.

The SA&I must transmit a copy of the letter of transmittal of each audit report to every legal newspaper published in the county where the audit report is filed with the County Clerk.

[The District Attorney]

[The Office of the SA&I may also require an audit of the books and records or any county official or custodian of any of the funds of the county after the death, resignation, or removal of office of any county official.]
Two extension fact sheets are included in Appendix B, which should be of interest to county officers regarding county finances. OSU Extension Facts F-901 discusses *Financial Analysis for County Government*. OSU Extension Facts F-902 is titled *Comparison of County Government Finances* and compares assessed values in counties.

[Another publication of interest published by the Oklahoma Cooperative Extension Service at OSU is the *Abstract of County Government General, Highway, and Special Revenue Funds in Oklahoma.*]
Chapter Four

The County Accounting System

Nicole Ham, Office Manager in Logan County, District 1, prepares invoices for payment at the district shop.

Generally Accepted Accounting Principles

Oklahoma follows the generally accepted accounting principles recommended by the National Council on Governmental Accounting (NCGA), which has developed a body of concepts and practices for accounting procedures for state and local governments. NCGA comprises governmental accountants and finance officers and is affiliated with the Governmental Finance Officers Association (GFOA).

Statement 1 of Governmental Accounting, Auditing, and Financial Reporting outlines these accounting principles and lists the following elements as the basic components of governmental financial reporting:

- Use of fund accounting
• Emphasis on financial flows
  (Incoming revenues and outgoing expenditures with
  remaining cash balances)
• Demonstration of compliance with legal requirements

This chapter briefly explains the county accounting system for counties in Oklahoma and discusses various funds and accounts, which affect county office finances.

Fund Accounting

The accounting systems in counties in Oklahoma are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Each account within a fund records a more narrowly defined activity that fits within the broader goals of the fund. For example, the County General Fund includes accounts for County Clerk, Court Clerk, and County Sheriff expenditures.

For accounting and financial management, each county has a combination of several distinctly different fiscal and accounting entities or funds. Each fund has a separate set of accounts and functions that are independent of other funds and accounts. The accounting process in Oklahoma counties uses three broad categories of funds.

1. Governmental Funds

   This category is the most frequently used fund category in county government. Governmental funds focus on the revenues, expenditures, and ending balances for most county functions. An example is the County General Fund, which is described in Chapter Two, Sources of Revenue, in this handbook.

   Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the period in which the money is encumbered (obligated). However, in the case of unmatured interest on long-term debt, such expenses should be recognized when they are due.

2. Proprietary Funds

   Any activity that is operated similar to funds in the private sector is accounted for through a proprietary fund. The main purpose of these funds is to determine net income, financial position, and changes in financial position. An example is a county property rental fund in the private sector.
3. Fiduciary Funds

Fiduciary funds account for assets held by the county in a trustee capacity for individuals, private organizations, other governmental units, or other funds. Examples of fiduciary funds are county employee pension funds and protest tax trust funds.

Budget Account

A budget account is a category within the County General Fund and is made up of items of appropriation. A budget account is also called a governmental budget account or an appropriation account. Items of appropriation include salaries, travel, maintenance and operations, computer operations, and capital outlays.

Each county office has a budget account within the County General Fund, and monies are appropriated into each account for the purpose of carrying out the regular duties of that office.

Estimate of Probable Income

An estimate of probable income is income for the County General Fund that is expected to be received in the new fiscal year from recurring sources.

The County Excise Board provides the county officers with an estimate of probable income each year prior to the budget planning conference. This information helps county officers in preparing the estimate of needs for their respective offices.

Transfer of Appropriations

A transfer of appropriations occurs when monies are transferred within a fund from an account with a surplus to another account that needs additional revenues. Monies can be transferred within a fund but cannot be transferred from one fund to another fund except in very limited circumstances. Thus, a transfer of appropriation neither increases nor decreases the fund’s balance. (Counties with a Budget Board, however, may transfer money from one fund to another to some extent.)

Please refer to Transfer of Appropriations in Chapter Three, The County Budget Process for a detailed explanation.

Transfer of Special Fund Balance

A transfer of special fund balance occurs when monies are transferred to the County General Fund from a special fund that is no longer needed. The laws that govern the special fund must be followed before the fund can be discontinued.
Warrants

A warrant is a claim against an appropriation account for payment of salaries, an item purchased, a service provided, or basically any expense incurred by the county. The County Clerk prepares all warrants, which are then approved by the governing board and signed by the chairman of that board.

The County Clerk delivers a signed warrant to the County Treasurer for registration and then sends the warrant to the employee or vendor to whom the payment is due. Each warrant includes the department, fund, and account to be charged for the expenditure.

Banks that handle the county’s monies notify the County Treasurer when a vendor has claimed a warrant. When money is available in a specific account, the County Treasurer redeems the warrant by writing a County Treasurer’s Check to the bank. All warrants must be redeemed by a check signed by the County Treasurer.

County Bank Accounts

All monies received in the County Treasurer’s office must be deposited into accounts in banks designated as county depositories by the Board of County Commissioners. County depositories may include banks, trust companies, credit unions, and savings and loan associations within Oklahoma. The two basic checking accounts are the Official Depository Account and the General Account.

Official Depository Account

The Official Depository Account is a trust or agency account maintained by the County Treasurer. All county officers must deposit with the County Treasurer all monies received by virtue of their offices. The County Treasurer is then responsible for depositing this money into the Official Depository Account and crediting each county officer’s depository account for the amount deposited.

All withdrawals from the Official Depository Account must be made on the official voucher of the county officer who made the deposit.

The General Account

Various monies collected by county officers and placed in the Official Depository Account must be transferred to the appropriate funds at the close of each month (on or before the second Monday following the close of the calendar month). This money is transferred using a county officer’s official voucher. Monies accruing to a fund...
maintained by the county are transferred to the county’s General Account.

The General Account is the county’s principal checking account and contains all funds other than those in the Official Depository Account.

Note: The county General Account is not the same as the County General Fund described in Chapter Two, Sources of Revenue. The County General Fund is one of several funds contained in the General Account.

Security of County Money

OSU Extension Facts F-879, Is Your County Money Secured by Healthy Banks and Proper Collateral, in Appendix B provides some guidelines for safeguarding county money in banks or other financial institutions.
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The Tort Claims Act

The original tort claim statute was passed in 1978 under the title, *Political Subdivision Tort Claims Act*, and numerous revisions have been made since then. This discussion covers only the latest form of those statutes and only those portions of the statutes that apply to county government.

The Governmental Tort Claims Act allows Oklahoma citizens to file claims and bring suits against state and county entities. In the Governmental Tort Claims Act, the State of Oklahoma waives its sovereign immunity and the sovereign immunity of political subdivisions of the state, including counties.
A tort is defined as a legal wrong, independent of contract, that involves the violation of a duty that results in a loss to any person, association, or corporation as the result of an act within the scope of employment of a public official.

Tort claims are claims brought by citizens against the county for damages. For example, if a person breaks a leg because of county roadwork, that individual might bring a claim against the county. Tort claims are filed with the County Clerk, who then presents them to the Board of County Commissioners.

A tort claim is not a lawsuit. The Board of County Commissioners must listen to tort claims and, in cooperation with their insurance provider or adjustor, determine whether they are justified. The claim must then be denied or damages awarded to the claimant. If the claimant’s claim is denied, the claimant has the option to file a lawsuit. In some counties, the safety committee considers claims.

[ If the county participates in a self insurance program or has coverage through an insurance carrier, the claim is referred to the insurance provider or adjustor. ]

[ Figure 5-1 shows the steps in the tort claims process. ]

Insurance

The county may secure liability insurance in any of the following ways:

- The county may insure itself against any and all liabilities it might incur for death, injury, or disability of any person or damage to property, real or personal.
- The county may insure any employee for liability from acts or omissions within the scope of their employment.
- The county may insure against the expense of defending a claim against the county.
- The county may insure itself or its employees against any loss, damage, or liability as defined in the statutes.

Any insurance secured by the county is considered a proper expenditure of county funds and may be provided in one or more of the following ways:

- Self-insurance
- Insurance from any authorized insurer

51 O.S. § 162 (D)

51 O.S. § 169

36 O.S. §§ 702-708
Claim is submitted to the Board of County Commissioners

[ Does county have self insurance or is county covered by an insurance carrier? ]

Yes

Refer to insurance carrier or adjustor.

No

Claim Denied

Does claimant furnish proper information?

Yes

Board of County Commissioners considers claim.

Yes

Claim Denied

Is the county exempt?

No

Claim Denied

Does the Board approve the claim?

Yes

County pays the claimant.

No

Claim Denied

Did the Board act within 90 days?

Yes

No
• Any other insurance secured in accordance with other methods provided by law

Two or more counties, by interlocal agreement, may jointly secure insurance by any of the methods stated above.

Filing Claims

All county officials should be aware that any person could file a claim against the county or its employees under the Governmental Tort Claims Act.

The following definitions explain some of the terminology in the act:

• Action - a court proceeding in which one party brings suit against another party

• Agency - any board, commission, committee, department, or other entity designated to act for the county

• Claim - any written demand presented by a claimant, in accordance with the Governmental Tort Claims Act, to recover money from the county as compensation for an act or omission of the county or its employees that has caused damage to the claimant.

• Claimant - a person or authorized representative who files a claim under this act. Only the following may be claimants and all claims for one occurrence or accident must be aggregated as one claim:
  * Any person holding an interest in real or personal property who suffers a loss
  * The individual actually involved in the accident or occurrence
  * An administrator or personal representative in the case of death

• County - a political subdivision of the state

• Employee - any person authorized to act in behalf of the county whether acting on a temporary or permanent basis, with or without pay, or on a full or part-time basis. Independent contractors or employees of independent contractors while acting in the capacity of an independent contractor are not included.
- Loss - death or injury to the body or rights of a person; damage to real or personal property
- Scope of employment - performance by an employee acting in good faith within the duties of his office or tasks assigned by a competent authority but not including corruption or fraud

**Written Claim Procedures**

Any person with a claim against the county must file a written claim with the County Clerk of the county in which the accident or occurrence happened within one year after the loss. If the person is incapacitated and unable to present the claim, the time is extended up to an additional 90 days.

When the claim is for death resulting from the accident or occurrence, the personal representative may present notice within one year after the loss.

Written notice of the claim must state the following information:

- The date, time, and place of the accident or occurrence
- The circumstances of the loss
- The compensation sought for the loss
- The name, address, and phone number of the claimant or the authorized agent

Failure to supply any of this information will not invalidate the claim, however, unless the claimant refuses to furnish it.

Any claims not filed within one year of the loss cannot be submitted. The County Clerk is not required to notify the claimant if the claim is denied. Denial is automatic at the end of one year unless a settlement is reached earlier. No court action can begin until the claim has been denied in part or in full, but must begin within 180 days of the claim denial.

**Determining Liability**

**Extent of Liability**

The following amounts are the county’s total liability arising from a single act, accident, or occurrence:

- $25,000 for any claim, or to any claimant with more than one claim for loss of property
$125,000 to any claimant for a claim for any other loss

For counties with populations of 300,000 or more, the maximum liability is $175,000.

One million dollars for any number of claims

Additional Claims

The Statutes prevent claimants from filing for extra "punishment" damages. Claimants cannot file a claim or bring action that includes a request for punitive damages (additional payment to act as a punishment to the county or county employee), nor can they file a claim asking for exemplary damages (additional payment or judgment to warn others not to commit similar acts).

Sometimes claimants will file claims that bring action against other parties in addition to the county. In situations where the claim includes the county as one party in a claim against several parties, the Statutes provide that the county is only liable for that percentage of total damages that corresponds to its percentage of total negligence.

Exemptions from Liability

The county is not liable for loss if a claim results from certain actions as described in the statutes. The following situations are a partial list of exempted claim actions that apply to counties.

- Claims for loss resulting from legislative functions
- Claims for loss resulting from judicial, quasi-judicial, or prosecutorial functions
- Claims for loss resulting from execution or enforcement of a lawful court order
- Claims for loss resulting from adoption, or enforcement of, or failure to adopt or enforce a law
- Claims for loss resulting from performance or the failure to perform an act or service which is at the discretion of the county or its employees
- Claims for loss resulting from civil disobedience, riot, insurrection, or rebellion or the failure to provide law enforcement or fire protection
- Any claim based on the theory of attractive nuisance

Note

51 O.S. 2003, § 154(B)
51 O.S. 2003, § 154(C)
• Claims for loss resulting from snow or ice conditions or temporary or natural conditions on any public way or place due to weather conditions, unless caused by negligence on the part of the county

• Claims for loss resulting from entry upon property where the entry is expressed or implied authorized by law

• Claims for loss resulting from natural conditions of state, county, or other political subdivision property

• Claims for loss resulting from assessment or collection of taxes, special assessments, license or registration fees, or other fees imposed by law

• Claims for loss resulting from licensing powers or functions

• Claims for loss resulting from inspection powers or functions, including failure to make an inspection or making an inadequate inspection of any property, real or personal, to determine whether the property complies with the law or contains a hazard to health or safety

• Any claim covered by any worker’s compensation act or any employer's liability act

• Claims for loss resulting from the absence, condition, location, or malfunction of a traffic sign or signal unless it is not corrected by the county within a reasonable time after knowledge of the situation, or has existed long enough that the county should have knowledge

The county is not liable if it initially fails to place a sign or signal if the decision to do so is a discretionary act by the county.

• Claims that are limited or barred by other law

• Claims for loss resulting from misrepresentation, if unintentional

• Claims for loss resulting from an act of omission by an independent contractor or its employees, subcontractors or suppliers

• Claims for loss resulting from theft by a third person of money in the custody of a county employee unless the employee was negligent or committed a wrongful act or omission
• Claims for loss resulting from interscholastic or other athletic contests sponsored or conducted by or on state or county property

• [ Claims for loss resulting from participation approved by a local board of education and held within a building or on the grounds of the school district before or after normal school hours or on weekends ]

• Claims for loss resulting from any court ordered or administratively approved work release program

• [ Claims for loss resulting from activities of the National Guard, the militia, or other military organization when on duty under the lawful orders of competent authority ]

• Claims for loss resulting from providing, equipping, operating, or maintaining a prison, jail, or correctional facility, including injuries resulting from parole or escape of a prisoner or by one prisoner to another prisoner

• [ Claims based on loss from providing, equipping, operating, or maintaining any juvenile detention facility, or injuries that result from a juvenile detainee’s escape, or injury by a juvenile detainee to any other juvenile detainee ]

• Claims based on a manufacturer’s product liability or warranty, either expressed or implied

• Claims or actions based on the theory of indemnification or subrogation

• Claims based on an act or omission of an employee in the placement of children

• Claims for loss resulting from acts or omissions done in conformance with current recognized standards

• [ Claims for loss resulting from maintenance of the state highway system unless the claimant proves negligence ]

• Claims for loss resulting from any confirmation of the existence or nonexistence of any effective financing statement on file in the Office of the Secretary of State made in good faith by an employee of that office

• [ Claims for loss resulting from any court-ordered community sentence ]
Settling Claims

If the county is not exempt from liability, the Board of County Commissioners must hear the claim and decide whether to award the claimant any damages.

If the county participates in a self insurance program or has coverage through an insurance carrier, the claim should be considered in cooperation with the insurance carrier or adjustor and the settlement of the claim should be referred to the insurance carrier or adjustor.

Claim Denial

A claim is considered to be denied if the county fails to approve the entire claim within ninety days, unless the county denies the claim or reaches a settlement before ninety days.

When claimants’ claims are denied, they have the option to file a lawsuit against the county. Claimants have 180 days after claim denial to take court action.

Claim Settlement

The county, after conferring with authorized legal counsel, can settle or defend against a claim or suit subject to prescribed procedural requirements. The county can also appropriate money to settle the claim.

Employee Defense

Prior to 1985, the statutes required that the county defend, save harmless, and indemnify employees against tort claims but these statutes have been repealed. Instead, the law provides that suits brought under the Governmental Tort Claims Act must name the county as the defendant, and under no circumstances will any employee who was acting within the scope of his or her employment be named as the defendant.

Additional amendments effective July 1, 1986 further require the county to defend employees when liability is sought for any violation of property rights or any rights, privileges, or immunities secured by the Constitution or laws of the United States as long as the employee was acting within the scope of his or her employment.

When a judgment or settlement is entered in any court of the United States, the State of Oklahoma, or any other state for violation of property rights or any rights, privileges or immunities secured by the...
constitution or laws of the United States, payment must be made by the county up to the limits set by the law.

**County’s Right to Recover Monies**

The county has the right to recover from the employee the amount spent by the county in the defense, settlement, or judgment if it is shown that the employee’s conduct that caused the action was fraudulent or corrupt or if the employee fails to cooperate in the action.

**Settlement and Payment**

The county may, after conferring with authorized legal counsel, either settle the claim or defend against any suit that might be brought. In the event a settlement is reached which exceeds $10,000 and an applicable contract or insurance policy will not pay the payment required, the settlement must be approved by the District Court and entered as a judgment. If the county is covered by a contract or insurance policy, the terms of the contract or policy will govern the rights and obligations of the county concerning investigation, settlement, payment, and defense of the claims or suit. The insurer, however, cannot enter into a settlement that exceeds the amount of the insurance without approval of the county.

**Payment Limitations**

The county is not responsible, under any circumstances, to pay or indemnify any county employee for any punitive or exemplary damages, nor to pay for any defense, judgment, settlement, costs, or fees that are paid or covered by any applicable policy or contract of insurance.

In any civil rights judgment, the county can only pay or indemnify the percentage of fees and costs in the total award that the percentage of the award of actual damages bears to the total judgment awarded. The county can only indemnify its employees for actual damages, fees, and costs.

County Officials should use the information in this chapter as a guide only. Please refer to the Oklahoma Statutes for more detailed explanations. County officers should also consult their District Attorney for more details on tort claims and for legal advice and assistance.
The office of County Commissioner in the State of Oklahoma was created in the Oklahoma Constitution and has all of the rights and authorities of a constitutionally established office.

### Filing as a Candidate for County Commissioner

To file for the Office of County Commissioner in an Oklahoma county, candidates must meet the following qualifications:

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Scott Savage (center) and Steve Hobson, Garfield County Commissioners, Districts 3 and 1, review some paperwork with Garfield County Commissioner’s Secretary Lorie Wyssmann.
• Candidates must be qualified registered voters in the county in which they are filing for six months immediately preceding the first day of the election filing period.  
  19 O.S. § 131.1

Candidates for County Commissioner are required to be qualified registered voters for six months in the district of the county in which they are filing for office.  
  19 O.S. § 131(D)

• Candidates must be a member of the political party under which they are filing for six months immediately preceding the first day of the election filing period.  
  26 O.S. § 5-105

• Candidates can not file for any other county office when filing as a candidate for County Commissioner.  
  26 O.S. § 5-106

• [ ]

• Candidates can not file as a candidate for County Commissioner for fifteen years after serving a sentence for conviction of a misdemeanor involving embezzlement or a felony or if awaiting an appeal for a conviction or plea.  
  26 O.S. § 5-105a

• Candidates must file a Declaration of Candidacy form (available from the county election board secretary) that contains an oath that they are qualified to be a candidate and to hold office.  
  26 O.S. §§ 5-103, 5-111

Filling the Office of County Commissioner

Each county in Oklahoma is divided into three districts, and each district elects its own County Commissioner. Each district’s Commissioner is a member of the Board of County Commissioners, which acts as the administrative body for the county.

Term of Office

Each County Commissioner’s term of office is four years and begins on the first Monday in January following the election the preceding November. The terms of office are staggered so that all three commissioners’ terms do not expire at the same time. District one and district three commissioner elections are in the same year (even-numbered year); the district two commissioner election is in the next even-numbered year.

However, if the office becomes vacant before the preceding County Commissioner’s term expires, a newly elected County Commissioner should assume office immediately. The following list includes some
of the reasons a County Commissioner might vacate an office before the term expires.

- Death or resignation
- Removal from office or failure to qualify as required by law
- Final judgment against him or her for breach of the Official Bond
- Change of residency to outside the county
- Conviction of any felony or violation of official oath; providing no appeal is pending and final judgment has not been rendered
- A guilty or nolo contendere plea entered in a state or federal court for any felony or violation of the official oath

**Conditions of Office**

County Commissioners must abide by the following conditions of office:

- A County Commissioner cannot hold another political office in Oklahoma or the United States, or serve as a deputy in another political office.
- A County Commissioner cannot be a commissioned officer in any active or reserve unit of the military.
- A County Commissioner must carry out his or her duties in a conscientious, appropriate, and professional manner.

**Vacancies**

When the office of County Commissioner becomes vacant for any reason the Governor must call a special election within thirty days after the vacancy occurs unless the following conditions apply:

- The vacancy occurs before March 1 of any even-numbered year.
- The current term of the person vacating the office ends in the following year.

If these conditions exist, the Governor must appoint the candidate elected as County Commissioner at the Primary election, runoff Primary election, or the regular General Election as soon as practical after the applicable election to fill the unexpired term.

51 O.S. §§ 8-9

51 O.S. § 6A

Oklahoma Constitution Article 2 § 11

26 O.S. 2003, §12-111
Any questions regarding specific vacancy situations should be referred to the District Attorney’s office.

**Resignations**

If a County Commissioner resigns, a written resignation must be filed with the County Clerk. This resignation is effective on the date it is filed with the County Clerk unless some other time is specified.

**Assuming the Office of County Commissioner**

After election and before assuming office, the County Commissioner must sign and affirm an oath of office and sign a loyalty oath.

**The Oath of Office**

Signing and affirming an oath of office is required for all elected officials by Oklahoma law. The District Judge usually administers the oath of office to the County Commissioner on the first Monday in January. A sample oath is shown in Figure 6-1. The signed oath is filed with the County Clerk.

**The Loyalty Oath**

Signing a loyalty oath is required for all elected officials by Oklahoma law. A sample oath is shown in Figure 6-2, and it must be filed with the County Clerk.

**Serving as County Commissioner**

**The Blanket Bond**

The Board of County Commissioners must purchase a sufficient surety contract, or blanket bond to cover all elected officials and their employees. Please refer to Chapter Ten, *Duties of the County Commissioner: County Administration* for more details on blanket bonds.

**Office Organization**

When first organizing the office, the County Commissioner should take the following factors into consideration:

- Number of employees and their abilities
- Funds available for employees
- County size and office workload
- Type of management structure preferred

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19 O.S. § 180.65(B)

Oklahoma Constitution
Article 15 § 1

51 O.S. § 2

51 O.S. §§ 36.2, 36.3
OATH OF OFFICE
(Article XV, Oklahoma Constitution)

“I, _____________________________ ___________________________, do solemnly swear (or affirm) that I will support, obey, and defend the Constitution of the United States, and the Constitution of the State of Oklahoma, and that I will not, knowingly, receive, directly or indirectly, any money or other valuable thing, for the performance or nonperformance of any act or duty pertaining to my office, other than the compensation allowed by law; I further swear (or affirm) that I will faithfully discharge my duties as _____________________________ to the best of my ability.”

(sign here) ______________________________

Subscribed and sworn to before me
this _____ day of____________________A. D., ________.

________________________________________
Notary Public

My commission expires____________________

(Seal)

Figure 6-1. Sample Oath of Office for County Officers
LOYALTY OATH

(51 O.S. § 36.2A)

“I do solemnly swear (or affirm) that I will support the Constitution and the laws of the United States of America, and the Constitution and the laws of the State of Oklahoma, and that I will faithfully discharge, according to the best of my ability, the duties of my office or employment during such time

as I am __________________________________________. (Here put name of office, or, if an employee, insert “An Employee Of _______________” followed by the complete designation of the employing officer, agency, authority, commission, department, or institution.)

_____________________________________________

Affiant

Subscribed and sworn to before me this _____ day of_________________. ____

(Seal)

________________________________________
Notary Public or other officer authorized to administer oaths or affirmations.

My commission expires____________________

RETURN ORIGINAL TO: Secretary of State
101 State Capitol
Oklahoma City, OK 73105

Figure 6-2. Sample Loyalty Oath for County Officers
Newly elected or appointed County Commissioners may find it helpful to take advantage of existing organizational structures and knowledgeable personnel and make changes only as necessary until they become more familiar with the office.

**Office Location**

The Board of County Commissioners must provide office space, record storage, and supplies at the county seat for all County Commissioners and other county offices.

**Office Personnel**

**Employees**

Personnel who report to the County Commissioner normally hold the title of deputies.

**Chief Deputy**

The County Commissioner must designate a Chief (or first) Deputy (sometimes called a Foreman) who fulfills all of the duties of the office during any absence of the County Commissioner or in the event of death, removal from office, or resignation of a County Commissioner. [When the Chief Deputy fulfills the duties because of an absence by the County Commissioner, all actions should be performed as directed by the County Commissioner.]

The designation of the Chief Deputy must be approved by the Board of County Commissioners and entered into the minutes of the regular meeting at which the approval is given.

Note

Jessie Jones, Road Foreman, Payne County, District 3, talks to students participating in Grandparent University at OSU about work zone design and safety.
Additional Deputies

If any officer determines that additional employees are needed based on the office workload, proposals for increases in personnel must be made to the County Excise Board or the Budget Board, depending on the county. These boards will consider such requests based on the county budget and other county officials’ needs.

Figure 6-3 shows an example of a County Commissioner’s office organizational chart based on position and job duties.

Personnel Policies

The Board of County Commissioners establishes personnel policies for all county employees with the approval of a majority of all county elected officers.

Chapter Ten, Duties of the County Commissioner: County Administration, explains the County Commissioners role in creating personnel policies in more detail.

Salaries

The Board of County Commissioners has the authority to recommend the total amount of funds that can be used for the combined salaries in each of the county offices. The County Excise Board must approve the budget. "County Excise Board" means the "County Excise Board" established by Section 180.65 of Title 19 O.S. such as employees of the county.
Board is responsible for reviewing and approving these recommendations. County officers' payroll budgets cannot exceed these approved funds.

Chapter Three in this handbook, *The County Budget Process*, contains detailed information on County Excise Boards and County Budget Boards.

**The County Seal**

The Board of County Commissioners must obtain and keep a seal to be used as the official seal of the county. 19 O.S. § 325 19 O.S. § 447

**The Oklahoma Statutes**

Upon assuming office, the County Commissioner should take possession of any Oklahoma Statutes, Session Laws, and Yearly Supplements from the outgoing County Commissioner. The County Clerk must file receipts for all copies of the statutes in the possession of designated county officials. If the statutes are missing, the County Clerk may requisition to purchase new ones as allowed under the county's purchasing procedures.

**Statute Conflicts**

When referencing statutes, be aware that more than one statute might contain provisions for identical or similar subjects. If any of these provisions conflict or contradict each other, the most recent statute or most specific statute must prevail. 75 O.S. § 22

**Purchasing Procedures**

All county purchasing is centralized in a single office and carried out by a single purchasing agent. The county purchasing agent may be the County Clerk or a deputy appointed by the County Clerk. New County Commissioners should determine who is the county purchasing agent and discuss purchasing procedures with that agent immediately after taking office.

The county purchasing agent's job is to act as the shopper for the county. The agent finds the most cost efficient products, places the orders, and makes all purchases paid for with county funds.

19 O.S. § 178.1 19 O.S. § 1500 19 O.S. 2003, § 1501

Please refer to the *Purchasing Handbook for County Officers*, located on this CD, published through the County Government Personnel Education and Training Program and the Office of the State Auditor and Inspector for complete details regarding inventory responsibilities and purchasing procedures, and to 19 O.S. §§ 1500-1507 and as supplemented.
Figure 6-3. Sample Organizational Chart for the Office of County Commissioner
**Requesting Officers**

Upon assuming office, the County Commissioner must assign at least one individual, but not more than two people, to be **Requesting Officers** or individuals who can sign purchasing requisitions during any absence. This information must be filed with the County Clerk and entered into the Board of County Commissioners’ minutes.

**Receiving Officers**

The County Commissioner should also appoint at least one individual, but not more than two people, to serve as **Receiving Officers**, file their names with the County Clerk, and enter their names into the Board of County Commissioners minutes.

Receiving Officers determine that a valid purchase order exists for items received, that the items are in the condition requested, and then prepare a Receiving Report. Receiving Officers also maintain a record of all supplies, materials, and equipment received, disbursed, stored, and consumed by the department. Normally, one of the receiving officers is designated as the **Inventory Officer**.

19 O.S. § 1501(A.4)

19 O.S. § 1503
Filing Signatures with the Secretary of State

Upon assuming office, The County Commissioner must sign the signature list for elected officials provided by the County Clerk. The County Clerk notarizes and certifies the list and files it with the Secretary of State.

If the County Commissioner or any other county officer uses some method of reproducing the signature such as a stamp, engraving, or imprinting, a facsimile must be filed with the Secretary of State along with the manual signature.

19 O.S. § 257
62 O.S. §§ 601-606
Chapter Seven
Duties of the County Commissioner: General

The powers, duties, and responsibilities of the County Commissioners are specified in the Oklahoma Constitution and the Oklahoma Statutes.

County Districts

Each county in Oklahoma is divided into three compact districts, which are numbered one, two, and three. The statutes require that

19 O.S. § 321(A)
each district be as equal in population as practical. The voters of each district elect one County Commissioner from that district, [who must reside in that district.]

The Board of County Commissioners reapportions the districts in the county on or before October 1 following the final official publication of the Federal Decennial Census to the State of Oklahoma for legislative redistricting. District borders must follow clearly visible, definable, and observable physical boundaries.

If the Board of County Commissioners fails to reapportion the county according to the requirements of the statutes, the County Excise Board is responsible for reapportioning the districts.

**Board of County Commissioners**

Although County Commissioners are elected individually by district, all three are elected to the Board of County Commissioners. As members of that board, they are responsible to all citizens in the county. The Board of County Commissioners serves as the administrative and management body for the county.

The Board of County Commissioners must act together as a board to enter into contracts, approve purchases, or make any other agreements that affect the county’s welfare.

**Chairman**

At the first session each year of the Board of County Commissioners, the board elects one of its members as the chairman. This person serves as chairman for the entire year, providing the individual remains in office during that year. In case of a vacancy for any reason, the board elects another chairman.

The chairman of the Board of County Commissioners has the following responsibilities:

- Presiding at all board meetings
- Administering oaths
- Issuing orders made by the board
- Signing all warrants drawn on the County Treasurer
- Serving as Chairman of the Board of Tax Roll Corrections

**Equal Division**

When the members of the Board of County Commissioners are equally divided on any question, that question must be deferred until 19 O.S. § 321(B.1, 2)

19 O.S. § 321(B.3)
the next board meeting when it can be decided by a majority of the board.

**Defining the County Commissioners’ Powers and Responsibilities**

**General Powers**

The Oklahoma Statutes authorizes the Board of County Commissioners to perform the following actions:

- To issue all orders with respect to the real property of the county, to purchase and sell public grounds for the county, and to sell unused town lots or parcels 19 O.S. § 342
- To sell county-owned land, sites, or structures to the Oklahoma Historical Society for purposes of restoration and preservation 19 O.S. § 339.1
- To issue deeds of conveyance on certain county lands that are no longer needed for county purposes to the United States of America or any city or town for use as forest reserves, game preserves, national parks, irrigation or drainage projects, public buildings, or any other general use. 19 O.S. § 349
- To incur indebtedness in the name of the county when necessary 19 O.S.2003,§339(A.2)
- To audit the accounts of all county officers who maintain, manage, collect, or disburse any money that belongs to the county or is appropriated for the county’s benefit 19 O.S.2003,§339(A.3)
- To investigate the accounts, disbursements, bills, and expenses of any county, district, or township officer
- To call county bond elections when funds are needed for public projects
- To call a county bond election when funds are needed for public projects
- To construct and repair bridges and to construct, repair, and manage highways in the best interest of the county
• To set off, organize, and change township boundaries and to name townships 19 O.S. 2003, § 339(A.5)
• To lease county tools, apparatus, machinery, or equipment to another political subdivision or a state agency 19 O.S. 2003, § 339(A.6)
• To purchase heavy equipment jointly with other counties and to loan or lease that equipment across county lines 19 O.S. 2003, § 339(A.7)
• To use any county-owned tools, apparatus, machinery, or equipment as a trade-in on a cash purchase of other tools, apparatus, machinery or equipment 19 O.S. § 421.1
• To develop minimum county personnel policies with the approval of a majority of the county elected officials 19 O.S. 2003, § 339(A.8)
• To provide uniforms, safety devices and equipment, and safety training for county officers and employees 19 O.S. 2003, § 339(A.9)
• To provide a $100.00 per employee safety award each year 19 O.S. 2003, § 339(A.9)
• To pay for notary commissions, filing fees, and notary seals and bonds 19 O.S. 2003, § 339(A.10)
• To purchase items at a public auction 19 O.S. 2003, § 339(A.12)
• May deposit interest income from highway funds into the county general fund or keep the interest in the county highway fund 62 O.S. § 82
• To submit sealed bids to purchase equipment from the State of Oklahoma or any state agency or political subdivision 19 O.S. 2003, § 339(A.14)
• To use and operate any county-owned motor vehicles for transporting or distributing commodities within the county for county use or benefit 19 O.S. § 354
• To allow county-owned vehicles to be used to transport Boy Scouts or Girl Scouts to and from Scout-sponsored activities 19 O.S. § 358
• To use county-owned machinery and equipment to make improvements on school grounds 19 O.S. 2003, § 359
• To contract for ambulance service from specified entities 19 O.S. § 371(a)
• To employ a data processing technician for data processing management 19 O.S. §§ 376, 377, 378
• In counties with more than 250 miles of lake shore line, to purchase, maintain, and operate a boat and motor for the official business of the county 19 O.S. § 457
• To offer and pay a reward for the arrest and conviction, or for evidence leading to the arrest and conviction of any person who steals or defaces county road signs 19 O.S. § 455

• In counties with a county budget board, to designate money from general county funds for county drug enforcement and county drug abuse prevention programs 19 O.S. § 351

• To provide firefighting service, equipment, employees, fire stations, and hydrants in the county; and to use county employees and firefighting equipment in an emergency, when the county Emergency Management Director or a rural fire department requests the firefighting service 19 O.S. §§ 376, 377, 378

• To enter into agreements with any city, town, or municipality nonprofit volunteer or full-time fire department to furnish fire protection services 19 O.S. § 352.1

• To enter into agreements with local senior citizen centers to provide services for county residents 19 O.S. § 353.1

• To enter into agreements with any city, town, or municipality nonprofit volunteer or full-time fire department to furnish fire protection services 19 O.S. § 353.1

• To authorize employing school guards to direct travel and traffic on streets and highways outside the limits of incorporated cities and towns when necessary to protect the life and safety of pupils attending public schools. 19 O.S. § 452.1

• To hire counselors or contract for services of counselors, as county funds are available, to provide counseling services to various county citizens or employees 19 O.S. § 338

• To direct the judge responsible for the juvenile docket to employ a director of county juvenile facilities and services and deputies as appropriate 19 O.S. 2003, § 339 (17)

• [ To enter into intergovernmental cooperative agreements with the federally recognized Indian tribes in Oklahoma regarding construction and maintenance of streets, roads, bridges, and highways ] 19 O.S. 2003, § 339 (18)

• [ To execute hold harmless agreements with the lessor when leasing or lease-purchasing equipment ] 19 O.S. 2003, § 339 (19)

• [ To accept donations of right-of-way or right-of-way easements ]
• To provide to public schools within the county any county-owned equipment that may be needed to make improvements on school grounds. The expense of operation, including operating personnel, may be billed to the school district on an actual cost basis. The expense of the improvements supplied for the improvements must be paid from school funds.  

19 O.S. § 359

Bill Deering (second from right), Payne County Commissioner, District 1, stands with members of the Sac and Fox Nation, (left to right) Chief Don Abney, A.C. Wilson, Sr., George Thurman, Tribal Secretary, and Truman Carter, Tribal Treasurer, on a bridge on Euchee Valley Road in eastern Payne County, built through an intergovernmental cooperative agreement between Payne County and the Sac and Fox Nation.

• In counties with more than 550,000 population, to have dilapidated buildings within the county torn down and removed

Responsibilities

The Board of County Commissioners must perform all duties required by the Oklahoma Statutes. Table 7-1 at the end of this chapter shows a chronological list of those duties. Some of the major responsibilities are discussed below.

Hold Regular Sessions

The Oklahoma Statutes require the Board of County Commissioners to hold regular sessions to transact county business [ in the county courthouse, at the county seat, on or before the first Monday of each month. The Board may ] remain in session for the time required to complete the public business of the county.

19 O.S. § 326
These sessions are open to the public and must be conducted according to the Open Meeting Law. Refer to Chapter Eight, Duties of the County Commissioners: Meetings.

Serve as County Administrators

The Board of County Commissioners serves as the administrative unit for the county. Chapter Ten, Duties of the County Commissioners: County Administration, contains detailed information on the administrative duties of the Board. The following paragraphs summarize some of those duties.

Issue orders and authorizations

The Board of County Commissioners has the legal authority to issue several types of orders, which include the following examples:

- Appoint one member to the County Equalization and Excise Board
- Designate, with the County Excise Board, and publish between January 1 and January 20 each year the holidays on which the county offices will be closed 19 O.S. § 350
- Issue all orders with respect to real property in the county

Supervise the financial affairs of the county

The Board of County Commissioners must oversee the fiscal concerns of the county and manage them in the best manner. The following activities are some of the actions required of the board by the Oklahoma Statutes:

- Prepare budgets
- Receive bids and award contracts
- Audit, approve, and act on tort claims against the county (Refer to Chapter Five, Governmental Tort Claims Act.) 19 O.S. § 332
- Keep an account of county receipts and expenditures 19 O.S. §§ 332,441
- Ensure fiscal responsibility of all officials who handle county funds 19 O.S. §§ 332,444
- Make recommendations to the County Excise Board regarding each officer’s estimate of needs
- Examine County Treasurers’ tax records 19 O.S. § 442
- On the first Monday in July each year, request and publish or post a full and accurate statement of the assessments, receipts, and expenditures of the preceding year, and an
account of all of the debts owed to and by the County Treasurer

**Oversee Purchasing and inventory**

The Board of County Commissioners must understand and follow the purchasing laws of Oklahoma. (Refer to the *Purchasing Handbook for Oklahoma Counties* on the *Handbook for County Commissioners* CD.)

The Board of County Commissioners must prescribe a uniform identification system and create an inventory system for all county-owned supplies, materials, and equipment that has an initial cost of $250.00 or more and is not used in road or bridge construction. 19 O.S. § 1502

**Furnish Courtroom and Office Space and Supplies**

In any city within the county, other than the county seat, which has been designated as a court or court division, the Board of County Commissioners must provide suitable and adequate courtroom and office space for the judges of the district court and attendants, for the court clerk and staff, and for a branch of the law library. 19 O.S. § 401.1

The Board of County Commissioners must furnish, at the county’s expense, suitable cases and other furniture for the safe and convenient storage of all the books, documents, and papers belonging to each county officer. 19 O.S. § 447

**Perform Other Required Duties**

The following actions are other administration duties required of the Board of County Commissioners:

- Ensure that all oaths of office are on file before county officers assume their duties
- Purchase a blanket bond to cover all county officers, appointive officers, and employees, and other bonds as necessary
- Inspect and approve county programs and facilities
- Investigate county officials’ performance
- Inspect the county jail
- Ensure that a county map is available in the County Clerk’s office 19 O.S. § 346
- Select one or more county newspapers in which to publish Board of County Commissioners’ proceedings and actions 19 O.S. § 444
Maintain County Highway System

The Board of County Commissioners is responsible for maintaining the county highway system. Chapter Fourteen, *Duties of the County Commissioner: County Roads and Bridges*, discusses the various duties and responsibilities regarding the county highway system.

Provide Community Service

The Board of County Commissioners can provide various community services such as fire protection with the county. Refer to Chapter Fifteen, *Duties of the County Commissioner: Community Services*, for more information.

Serve on County Boards and Interact With Other County Offices and Departments

The Board of County Commissioners acts as the administrative body for the county and must interact with other county officers and boards and departments. Please refer to Chapter Sixteen, *Duties of the County Commissioners: County Offices, Boards, and Departments* for more information.

[ County Commissioner Training ]

[ ACCO Conferences and Workshops ]

The Association of County Commissioners (ACCO) holds three regular conferences each year (spring, summer, and fall), which include meetings, training sessions, and workshops for county commissioners and their employees. Contact the ACCO office for dates and more information plus additional training opportunities.

Commission on County Government Personnel Education and Training

The Commission on County Government Personal Education and Training oversees the County Training Program (a professional development program for training Oklahoma county officers and other employees in the state.) This program is coordinated by the Center for Local Government Technology and the Oklahoma Cooperative Extension Service at Oklahoma State University. It provides county officer handbooks and offers courses related to the various county offices including duties and responsibilities, management techniques and processes, and individual development.

19 O.S. §§ 130.1–130.6
County Commissioners are required to participate in the appropriate training programs and educational seminars relevant to their positions and duties.

**County Commissioner Certification/Accreditation Program**

The Association of County Commissioners (ACCO) elected in 2000 to institute a certification/accreditation program through the County Training Program.

The certification/accreditation program is voluntary and available to County Commissioners, their deputies, and their employees. The program has three levels:

- **Basic Certification/Accreditation**
  This level includes five courses.

- **Advanced Certification/Accreditation I**
  This level, adopted in 2001, requires approximately five courses (selected from a list of alternatives) for advanced I recognition.

- **Advanced Certification/Accreditation II**
  This level, adopted in 2001, requires approximately five courses (selected from a list of alternatives) for advanced II recognition.

Participants must complete the prescribed courses to receive certification. For accreditation, participants must also complete a take-home exercise and receive at least an 80% score.

Certificates for each level are awarded at the ACCO fall conference.

The certification/accreditation program is subject to revisions and updates. Please contact the County Training Program (coordinated by the Center for Local Government Technology and the Oklahoma Cooperative Extension Service) at Oklahoma State University for the most current requirements.

**Roads Scholar Certification**

The Local Technical Assistance Program (LTAP) Center at Oklahoma State University provides a Roads Scholar Certification program for County Commissioners and their employees. Courses in the program relate to the technical aspects of building and maintaining county roads and to administrative responsibilities.

Contact the LTAP Center at the Center for Local Government Technology for more information.

19 O.S. § 130.7
<table>
<thead>
<tr>
<th>Calendar Date</th>
<th>Activity</th>
<th>Handbook Reference</th>
<th>Statute Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly</td>
<td><strong>Meet in regular session to conduct county business</strong></td>
<td><strong>Chapter Eight</strong></td>
<td>19 O.S. § 326, 348</td>
</tr>
<tr>
<td></td>
<td>Review and approve all claims against the county</td>
<td><strong>Chapter Eight</strong></td>
<td>19 O.S. § 326</td>
</tr>
<tr>
<td></td>
<td>Receive and approve all bids</td>
<td><strong>Chapter Eight</strong></td>
<td>19 O.S. § 1505(B)</td>
</tr>
<tr>
<td></td>
<td><strong>Determine the amount of county highway funds that may be encumbered by the County Purchasing Agent during the month</strong></td>
<td><strong>Chapter Fourteen</strong></td>
<td>62 O.S. § 310.1</td>
</tr>
<tr>
<td></td>
<td><strong>File requests for county road fund monies with the County Excise Board</strong></td>
<td><strong>Chapter Fourteen</strong></td>
<td>62 O.S. § 331</td>
</tr>
<tr>
<td>Bi-Monthly</td>
<td><strong>Receive and review all records of use of consumable items of various departments</strong></td>
<td><strong>Chapter Seven</strong></td>
<td>19 O.S. § 1505E</td>
</tr>
<tr>
<td></td>
<td>Examine the County Treasurer’s tax sale book and stub receipts</td>
<td><strong>Chapters Seven and Ten</strong></td>
<td>19 O.S. § 442</td>
</tr>
<tr>
<td></td>
<td>Select a newspaper or papers in which to publish Board proceedings and actions</td>
<td><strong>Chapter Nine</strong></td>
<td>19 O.S. § 444</td>
</tr>
<tr>
<td></td>
<td>Inspect the county jail</td>
<td><strong>Chapter Seven</strong></td>
<td>57 O.S. § 1</td>
</tr>
<tr>
<td></td>
<td>Appoint the Board of Control for the County Hospital</td>
<td><strong>Chapter Sixteen</strong></td>
<td>19 O.S. § 789</td>
</tr>
</tbody>
</table>
## Table 7-1. Yearly Calendar of Activities for the County Commissioner’s Office (Continued)

<table>
<thead>
<tr>
<th>Calendar Date</th>
<th>Activity</th>
<th>Handbook Reference</th>
<th>Statute Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Annually</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Purchase or renew the county’s liability insurance (optional)</td>
<td>Chapter Seven</td>
<td>51 O.S. § 169</td>
</tr>
<tr>
<td></td>
<td>Purchase of renew the county’s blanket bond</td>
<td>Chapters One and Ten</td>
<td>19 O.S. § 167</td>
</tr>
<tr>
<td></td>
<td>Contract with OSU and OCES for training programs</td>
<td>Chapter Seven</td>
<td>70 O.S. § 3418</td>
</tr>
<tr>
<td><strong>As Necessary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Appoint the county’s Public Defender</td>
<td>Chapter Sixteen</td>
<td>19 O.S. § 137.2</td>
</tr>
<tr>
<td></td>
<td>Appoint a director of the county’s Emergency Management Program</td>
<td>Chapter Sixteen</td>
<td>63 O.S. § 683.11(a)</td>
</tr>
<tr>
<td></td>
<td>Appoint three members to the County Planning Commission (if any) and the Board of Adjustment</td>
<td>Chapter Sixteen</td>
<td>19 O.S. § 865.55</td>
</tr>
<tr>
<td></td>
<td>Reapportion the County Commissioners’ districts</td>
<td>Chapter Seven</td>
<td>19 O.S. § 321</td>
</tr>
<tr>
<td></td>
<td>Designate a bank or banks as the official county depository</td>
<td>Chapter Ten</td>
<td>19 O.S. § 121</td>
</tr>
<tr>
<td><strong>January</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Review the County Sheriff’s report on prisoners</td>
<td>Chapter Seven</td>
<td>19 O.S. § 180.43</td>
</tr>
<tr>
<td></td>
<td>Create an inventory system of machinery, equipment, and other supplies not used in the construction or maintenance of roads and bridges</td>
<td>Chapter Seven</td>
<td>19 O.S. § 1500~1505</td>
</tr>
<tr>
<td></td>
<td>Elect one County Commissioner as Chairman of the Board of County Commissioners</td>
<td>Chapter Seven</td>
<td>19 O.S. § 327</td>
</tr>
<tr>
<td>Calendar Date</td>
<td>Activity</td>
<td>Handbook Reference</td>
<td>Statute Reference</td>
</tr>
<tr>
<td>---------------</td>
<td>----------</td>
<td>--------------------</td>
<td>------------------</td>
</tr>
<tr>
<td></td>
<td>Designate and publish with the County Excise Board the holidays on which the county offices will close jointly</td>
<td>Chapter Ten</td>
<td>19 O.S. § 350</td>
</tr>
<tr>
<td></td>
<td>Appoint receiving officers, if necessary</td>
<td>Chapter Six</td>
<td>19 O.S. § 1503</td>
</tr>
<tr>
<td></td>
<td>Receive and record department use of consumables</td>
<td>Chapter Seven</td>
<td>19 O.S. § 1505(G)</td>
</tr>
</tbody>
</table>

### March

- Receive and record department use of consumables | Chapter Seven | 19 O.S. § 1505(G) |

### May

- Receive and record department use of consumables | Chapter Seven | 19 O.S. § 1505(G) |

### June

- In an election year | Inspect the County Treasurer’s books at the close of the term | Chapter Six | 19 O.S. § 255 |
- Appoint two members to the County Board of Health for an annual term | Chapter Sixteen | 63 O.S. § 1-201 |
- June 30 | Receive and review the inventory of county equipment | Chapter Seven | 19 O.S. § 178.2, 1502(B) |

### July

- First Monday | Collect the estimate of needs of the various county offices and publish them. Forward them along with the Board’s recommendation to the County Excise Board by July 10 | Chapter Two | 68 O.S. §§ 3002, 3004 |
- Receive and record department use of consumables | Chapter Seven | 19 O.S. § 1505(G) |
Table 7-1. Yearly Calendar of Activities for the County Commissioner’s Office (Continued)

<table>
<thead>
<tr>
<th>Calendar Date</th>
<th>Activity</th>
<th>Handbook Reference</th>
<th>Statute Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>In an election year</td>
<td>Ensure that the oaths of office of the elected officials who assume office in July are on file before they assume office</td>
<td>Chapter Ten</td>
<td></td>
</tr>
<tr>
<td>July 10</td>
<td>Publish the county’s financial statement</td>
<td>Chapter Nine</td>
<td>19 O.S. § 345</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>68 O.S. § 3002</td>
</tr>
<tr>
<td>September</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Receive and record department use of consumables</td>
<td>Chapter Seven</td>
<td>19 O.S. § 1505(G)</td>
</tr>
<tr>
<td>November</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Receive and record department use of consumables</td>
<td>Chapter Seven</td>
<td>19 O.S. § 1505(G)</td>
</tr>
<tr>
<td></td>
<td>Review the County Sheriff’s jail report</td>
<td>Chapter Seven</td>
<td>57.S. § 52</td>
</tr>
<tr>
<td>December</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>On or before December 1</td>
<td>Prepare an annual accomplishment plan for construction and maintenance of roads and bridges and a priority plan for the next four years</td>
<td>Chapter Fourteen</td>
<td>69 O.S. § 601.3</td>
</tr>
<tr>
<td>Prior to December 15</td>
<td>Notify in writing the County Clerk of the date, time, and place of every regularly scheduled meeting of the following calendar year</td>
<td>Chapter Ten</td>
<td>25 O.S. § 311</td>
</tr>
<tr>
<td>At the close of the calendar year</td>
<td>Prepare and file with ODOT and the County Clerk an annual project status report on the county’s road construction and maintenance plans</td>
<td>Chapter Fourteen</td>
<td>69 O.S. § 624</td>
</tr>
</tbody>
</table>
This chapter explains the County Commissioners’ responsibilities regarding meetings. The guidelines in this chapter must be followed for any official meeting held by any county board or group.

**Meetings**

The Board of County Commissioners can call four different types of meetings:

- Regular sessions
- Special meetings
- Executive sessions
- Emergency meetings

25 O.S. § 304
Regular Sessions

The Board of County Commissioners is required by Oklahoma Law to hold a regular session on or before the first Monday of each month to conduct county business. The Board must convene in the County Courthouse and remain in session as long as the public business requires.

The Board of County Commissioners can recess or adjourn its meetings within the session, either from time to time, from day to day, or on call of the Chairman. If this Board does not adjourn its session for any month, the session terminates and is adjourned by law on the last business day of the month. The County Clerk has the power to call special sessions if the county’s best interests demand it.

The Board can only vote or take action on items listed on the published agenda for the regular session.

Continued or Reconvened Meetings

The Board can reconvene a regular session at a later date. If the meeting is to be continued or reconvened, the public body must provide, at the original meeting, the date, time, and place of the continued or reconvened meeting.

Only matters that appear in the agenda of the continued or reconvened meeting can be discussed at that meeting.

The County Clerk or designated Deputy must attend all sessions of the Board of County Commissioners, record all proceedings, and sign and attest to the record.

Prior Notice of Meetings -Yearly

By December 15 of each year, the Board of County Commissioners must give written notice to the County Clerk of the schedule of regular sessions for the following year. The notice must include the following information about the meetings:

- Date
- Time
- Place

If the Board wants to change any of the meeting information, they must notify the County Clerk ten days before the meeting is scheduled.
Figure 8-1 contains a sample meeting schedule form for relating information about regular sessions for the next year to the County Clerk.

**Prior Notice Before Each Meeting**

All public bodies must also display public notice of a regularly scheduled meeting at least 24 hours prior to the meeting (excluding weekends and holidays). The notice must include the following information:

- Date
- Time
- Place
- Agenda

Posting a public notice does not mean that the public body cannot consider any new business at its meeting. The public notice must be posted in prominent [public] view [for 24 hours] at the public body's principal office or at the meeting's location, if no office exists.

Figure 8-2 contains a sample form that a County Clerk could use for the public notice of meetings.

Any change in the date, time, or place of a regular session must be given not less than ten days prior to implementing that change.

**Election of a Chairperson**

Board members must elect a chairperson during the first meeting in January of each year. The chairperson has the responsibility and authority to perform the following activities:

- Ensure that all members are treated fairly and courteously
- Ensure that the majority rules, but that minority rights are protected
- Keep the discussion focused on the matter at hand and see that the order of business is followed
- Call to a point of order or refuse to recognize a member who is obstructing proceedings or sidetracking discussion
- Decide points of order called by a member
- Appoint committees

The chairperson is also allowed to make motions, second motions, participate in discussions, and vote.

25 O.S. § 311

19 O.S. §§ 327, 328
## 20___ CALENDAR YEAR
### SCHEDULE OF REGULAR MEETINGS*

<table>
<thead>
<tr>
<th>DATE</th>
<th>TIME</th>
<th>PLACE OF MEETING</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(name of county)

Use extra paper if necessary.

To be completed by person filing notice:

Name: ____________________________

Title: ____________________________

Address: ____________________________

Phone: ____________________________

Filed in the office of the County Clerk at _______________ a.m. /p.m. on ________________.

Signed

County Clerk

*Must be filed prior to December 15, 20__.

---

**Figure 8-1. Sample Schedule of Regular Meetings Form**
NOTICE OF MEETING

___________________________________________________
(name of county)

TYPE OF MEETING
(please check)

Regular Meeting* ( ) Rescheduled Regular Meeting*** ( )
Special Meeting** ( ) Continued or Reconvened Meeting ( )
Emergency Meeting ( )

DATE TIME PLACE OF MEETING
___________________ _______________ ________________________________

To be completed by person filing notice:

Name: ______________________________________
Title: ______________________________________
Address: ____________________________________
Phone: _____________________________________

Filed in the office of the County Clerk at ______________ a.m. /p.m. on _____________________.

Signed ______________________________________
County Clerk

* The notice and the agenda of the meeting are to be posted at the principal office of the public body or, if there is no principal office, at the location of the meeting at least 24 hours in advance of the meeting, excluding Saturdays and Sundays, and holidays.

** The notice of the special meeting shall be given in writing, in person, or by telephone at least 48 hours before the meeting. The notice and the agenda of the special meeting are to be posted at the principal officer of the public body or, if there is no principal office, at the location of the meeting at least 24 hours in advance of the meeting, excluding Saturdays, Sundays, and holidays.

*** Notice of any change in the date, time, or place of a rescheduled regular meeting shall be given not less than 10 days prior to the implementation of such change.

Figure 8-2. Sample Notice of Meetings Form
**Special Meetings**

The Board of County Commissioners can call special meetings during adjournment of the regular session. Special meetings cannot be held without giving public notice at least 48 hours prior to the meetings. This notice must be provided to the County Clerk in writing, in person, or by telephone, and must follow statutory guidelines.

The County Clerk must also provide written notice of the date, time, and place of the special meeting to each person, newspaper, wire service, radio station, and television station that has filed a written request for notice of meetings with the County Clerk. These notices must be mailed or delivered at least 48 hours prior to the special meeting.

The County Clerk can charge a fee of up to $18.00 per year to persons or entities filing a written request for notice of meeting, and can require them to renew the request for notice annually.

The County Clerk must also display a public notice of a special meeting at least 24 hours prior to the meeting (excluding weekends and holidays). This notice must be posted in a prominent place at the public body’s office or at the meeting’s location if no office exists, and must include the date, time, place, and agenda for the meeting. Only the matters that appear on the posted agenda can be considered at the special meeting.

The Board can reconvene a special meeting at a later date. At a continued or reconvened meeting, the Board can only discuss the items (including new business) that they listed on the agenda of the original special meeting.

**Special Board of County Commissioners Meetings for Passing on Bills and Claims**

If the Board of County Commissioners has adjourned its [ regular ] session before the last day of the month, the County Clerk has the power to call a special session to consider bills and claims when the best interests of the county demand it. A five-day advance notice should be given by posting notices in three public places in the county, or by publication in a county newspaper. These notices must give the time and purpose of the meeting.

**Executive Sessions**

An executive session is the only type of meeting that the Board of County Commissioners can call without admitting the public. The Board must list the executive session on the agenda of the regular

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25 O.S. § 311
19 O.S. § 326
25 O.S. § 307E
session. Then, during the meeting, they must vote themselves into executive session.

The Board can call an executive session only under the following conditions:

- To discuss the employment, hiring, appointment, promotion, demotion, disciplining or resignation of any individual salaried public officer or employee, or negotiations concerning employees and representatives of employee groups.

- For confidential communications between a public body and its attorney concerning a pending investigation claim, or action of the public body, with the advice of its attorney, when disclosure would seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest, and for discussion of the purchase or appraisal of real property.

- To discuss the purchase or appraisal of real property. This discussion must be limited to members of the public body, the attorney for the public body, and the immediate staff of the public body. No landowner, real estate salesperson, broker, developer, or any other person who may profit directly or indirectly by a proposed transaction concerning real property, which is under consideration, can be present or participate in the executive session.

Any vote or action that results from an executive session must be taken in a public meeting and each member's vote must be publicly cast and recorded.

No executive session by a public body can be held except by a majority vote of a quorum of the members present. That vote must be recorded.

The Board must return to open session before voting on any of the topics they discussed in the executive session. The Board must readmit the public when they are ready to vote.

**Minutes**

Minutes must be taken during an executive session, and they must be written minutes. The County Clerk or a designated party, designated by the Board, can attend the executive session to take minutes.

After the meeting, the minutes must be sealed and placed in the safe. They can only be opened by a court order.
Agenda Item for Executive Session

The following is an example of an agenda item to appear on the regular meeting agenda for an executive session:

   Discussion and possible action thereon regarding Smith v. (______ County) and possible executive session. Authority: 25 O.S. 307 (B)(4).

Emergency Meetings

The Board can call an emergency meeting only when they cannot meet the deadline for public notice, and any delay would increase the likelihood of injury to person, damage to public or private property, or immediate financial loss. If the Board has reason to call an emergency meeting, they should attempt to contact the media and individuals who would be interested in the subject of the meeting.

The minutes of an emergency meeting must include the nature of the emergency, and the proceedings of the meeting must include the reasons for calling the emergency meeting.

The Board can reconvene an emergency meeting at a later date. At a continued or reconvened meeting, the Board can only discuss the items they listed on the agenda of the original meeting.

Agendas

Because the Board must notify the public of meeting agendas 24 hours in advance, they must prepare for meetings ahead of time. This task becomes more manageable if the Board plans not only a monthly agenda, but a yearly calendar and agenda as well.

Information for the agenda can come from various sources:

   • County officials inform the Board of necessary business to be considered.
   • The County Clerk provides minutes from previous meetings.
   • The County Clerk keeps the Board advised of business with other county boards and committees for which the County Clerk serves as secretary.

The Board writes the agenda for each meeting and includes specific matters to be presented and considered. Figure 8-3 shows a sample Board of County Commissioner’s regular meeting agenda.
PUBLIC NOTICE

CANADIAN COUNTY COMMISSIONERS MEETING

DATE: MONDAY, JUNE 21, 2004
TIME: 9:00 A.M.
PLACE: PUBLIC MEETING ROOM
PLEDGE OF ALLEGIANCE:

AGENDA:
1) Call the Meeting to Order.
   Consider approval of minutes.
2) Consider approval of appropriations and transfers.
3) Comments from the public, limited to two (2) minutes, time may be extended at the discretion of the Commissioners.
4) Consider approval of Summary Reports of Consumable Items and Weekly Warehouse Summary for Dist. # 3.
5) Consider approval of Summary Reports of Consumable Items and Weekly Warehouse Summary for Dist. # 2.
6) Consider approval the contract by and between Canadian County and the Office of Juvenile Affairs to provide Sanctions Detention services for fiscal year 2005 at the Canadian County Children’s Justice Center.
7) Consider approval the JAIBG Grant contract by and between Canadian County and the Office of Juvenile Affairs to provide Drug Court support at the Canadian County Children’s Justice Center.
8) Consider approval of the contract by and between Ted Fortmann, M.D. and Canadian County to provide medical services at the Canadian County Children’s Justice Center.
9) Consider approval of the contract by and between Kathy Eisenhour and Canadian County to provide nursing services at the Canadian County Children’s Justice Center.
10) Consider approval of the contract by and between Bob Danaher, Ph.D. and Canadian County to provide psychological services at the Canadian County Children’s Justice Center.
11) Consider approval of the contract by and between CASA, Inc. and Canadian County to provide court advocacy for children at the Canadian County Children’s Justice Center.
12) Consider approval of the contract by and between Tyco/Simplex Grinnell and Canadian County to provide fire and security inspections at the Canadian County Children’s Justice Center as mandated by licensing requirements.
13) Consider approval of the contract by an between Water Quality Control, Inc. and Canadian County to provide water treatment services for the Geo-Thermal system at the Canadian County Children’s Justice Center.
14) Consider approval of the contract by and between Waukesha-Pearce Industries and Canadian County Children’s Justice Center.
15) Consider approval of the service agreement between Western Uniform and Towel Service Inc. and Canadian County to provide supplies for custodial services at the Canadian County Children’s Justice Center.
16) Consider approval of the contracts by and between the following counties: Adair, Beaver, Beckham, Caddo, Cotton, Custer, Dewey, Garfield, Garvin, Haskell, Hughes, Jackson, Love, McClain, Murray, Okfuskee, Tillman, Woodward, and Canadian County to provide detention services at the Canadian County Children’s Justice Center.
17) Consider approval of maintenance agreement for VLS, Inc. and the Canadian County re: oil & gas related updates for FY 2004-05.
18) Consider approval of May 2004 monthly report for the Canadian County Health Department.
19) Consider approval of maintenance agreement between Canadian County Clerk and Fuzzell’s Business Equipment for FY 2004-05.
20) Consider approval of Banking Service Agreement between Canadian County Treasurer and Bank of Oklahoma for FY 2004-05.

Figure 8-3. Sample Agenda from a Canadian County Board of County Commissioners Regular Meeting (Page 1 of 3)
21) Consider approval of maintenance agreement between USTI and Canadian County Clerk for FY 2004-05.
22) Consider approval of contracts by and between the Canadian County Sheriff's Department and Vladimir Holy, M.D. for Physician services for FY 2004-05.
23) Consider approval of contracts by and between the Canadian County Sheriff's Department and Mustang Public School System for law enforcement officer for FY 2004-05.
24) Consider approval of Interlocal Agreement by and between Canadian County Sheriff’s Department and the Town of Calumet for jail facilities for FY 2004-05.
25) Consider approval of Interlocal Agreement by and between Canadian County Sheriff’s Department and the City of El Reno for firearms training facility for FY 2004-05.
26) Consider approval of Interlocal Agreement by and between Canadian County Sheriff’s Department and the City of El Reno for jail facilities for FY 2004-05.
27) Consider approval of Service Agreement by and between the Canadian County Health Department and Documation, Inc. for FY 2004-05.
28) Consider approval of the Canadian County Treasurer’s Financial Statement for Resale Property Fund.
29) Consider approval of Amendment to Retirement Plan Group Annuity Contract(s)-GA-352173, GA-352596.
30) Consider approval of Maintenance Agreement by and between Graphic Media Supply and Canadian County Clerk for FY 2004-05.
31) Consider approval of Application for approval of temporary appropriations for the FY 2004-05.
32) Consider approval of Maintenance Service Agreement by and between ABA Moriah and Canadian County Assessor’s Office for FY 2004-05.
33) Consider approval of agreement between Canadian County Dist. # 1 and Chickasaw Telecom for phone services.
34) Consider approval for Chesapeake Energy Marketing, Inc. to bore a county road between the NE /4 of Section 36-12N-10W and NW/4 of Section 31-12N-9W Dist. # 2.
35) Consider approval of Resolution to dispose of County equipment Motorola 1 channel radio, inventory # 602.29 for Emergency Management.
36) Consider approval of Resolution to dispose of County equipment Maxon 10 channel portable radio, inventory # 602.52 for Emergency Management.
37) Consider approval of Resolution to dispose of County equipment Maxon 10 channel portable radio, inventory # 602.54 for Emergency Management.
38) Consider approval of Donnie Robinson as Trustee to represent the City of Piedmont on the Oklahoma Environmental Management Authority.
39) Consider approval of Larry Gage as Alternate Trustee to represent the City of Piedmont on the Oklahoma Environmental Management Authority.
40) Consider approval of agreement for operation and upkeep of County School Office between Canadian County and Riverside School.
41) Consider approval of agreement for operation and upkeep of County School Office between Canadian County and Maple School.
42) Consider approval of agreement for operation and upkeep of County School Office between Canadian County and Darlington School.
43) Consider approval of agreement for operation and upkeep of County School Office between Canadian County and Banner School.
44) Consider approval of agreements whereas, the Canadian County Film Cooperative consisting of Banner School, Darlington School, Maple School, Riverside School, Mustang Schools, Union City Schools, Calumet Schools, El Reno Schools, St. John’s Schools and Southwest Covenant School agree to reimburse the Canadian County General Fund for the personal and maintenance of Canadian County Video Library.
45) Consider approval of County Commissioner, Dist. # 1 to designate a First Deputy who fulfills the duties of the office during any absence, or in the event of death, removal from office, or resignation.

**Figure 8-3. Sample Agenda from a Canadian County Board of County Commissioners Regular Meeting (Page 2 of 3)**
46) Consider approval of County Commissioner, Dist. # 2 to designate a First Deputy who fulfills the duties of the office during any absence, or in the event of death, removal from office, or resignation.

47) Consider approval of County Commissioner, Dist. # 3 to designate a First Deputy who fulfills the duties of the office during any absence, or in the event of death, removal from office, or resignation.

48) Consider approval of clarification of intention of April 19, 2004, Resolution # 04-109, CR-CB Five-Year Plan to fund all bridges at 80% BRO fund and 20% matching from CBCRI fund.

49) Consider approval of application for permit to install a natural gas pipeline crossing the NE/4 of Section 36, Township 12 North, and Range 9 West, in District # 2.

50) Consider approval to go into Executive Session, pursuant to Title 25, Oklahoma Statutes, Section 307(B)3.

EXECUTIVE SESSION:

51) Discussing the purchase or appraisal of real property.

52) Consider Reconvening into Open Session.

53) Consider taking action with Respect to the Purchase or Appraisal of real property.

9:30 A.M.

54) Open and consider awarding bid # 2003-04-34 Dump Truck/Dist. # 3.

55) Consider Reports from the County Commissioners.

56) Discuss any new business.

57) Consider approval of Blanket Purchase Orders.

58) Consider approval of Claims.

CERTIFICATE:
This is to certify that in conformity with the Oklahoma Open Meetings Act, a true and correct copy of the above and foregoing Notice was posted at the place of meeting and within such Certificate at 4:30PM on the 17th day of June 2004 and a true and correct copy of such Notice was delivered to the County Clerk of Canadian County as required by law.

PHYLIS E. BLAIR, COUNTY CLERK
(SEAL)

Figure 8-3. Sample Agenda from a Canadian County Board of County Commissioners Regular Meeting (Page 3 of 3)
County Clerk Record

The County Clerk must keep a record of all notices received. The record must be open to the public for inspection during regular office hours, and the contents of the record must be made available to any person upon request.

Notice of Meeting Changes

Written notice of any change in the date, time, or place of a regularly scheduled meeting of a public body must be given to the County Clerk no less than 10 days prior to implementing any change.

Failure to comply with this requirement of the Open Meeting Law is a misdemeanor.

Understanding the Open Meeting Law

The Board of County Commissioners must follow the rules and regulations set forth in Oklahoma’s Open Meeting Law. The Board must hold open-door meetings (except for executive sessions) and allow anyone to attend those meetings. The Board cannot ask a person to leave an open meeting unless that person is causing a disturbance or breach of order.

In 1977, Oklahoma passed the Open Meeting Law, which prohibits the members of any public body (including county officers) from meeting informally to decide a course of action or vote on any matter, even by telephone or other electronic means. All meetings must be held at specified times and places that are convenient to the public and all meetings must be open to the public.

The purpose of the Open Meeting Law is to encourage and facilitate an informed citizenry’s understanding of the governmental processes and problems. Any violation of the Open Meeting Law is a misdemeanor, punishable by a fine or imprisonment.

Any person who attends an open meeting can record the proceedings by videotape, audiotape, or any other method; providing, however, that the recording does not interfere with conducting the meeting.

25 O.S. §§ 301-313
25 O.S. § 312.C
25 O.S. § 314

Holding Open Meetings

Recording Votes

In all meetings of public bodies, each member’s vote must be publicly cast and recorded.  

Circumvention of Act

No informal gatherings or any electronic or telephonic communications among a majority of the members of a public body can be used to decide any action or to take any vote on any matter.

Meeting Minutes

The County Clerk must keep the proceedings of a public body in written form, which will be considered as an official summary of the proceedings. Figure 8-4 contains sample minutes from a Board of County Commissioner’s regular meeting. These minutes must clearly show all members present or absent, all matters considered, and all actions taken by the public body.

Each meeting's minutes must be open to public inspection and must follow the requirements of the Open Meeting Law.

In written minutes for an emergency meeting, the nature of the emergency and the proceedings that occurred at the meeting must be entered, including the reasons for declaring the emergency meeting.

Penalties

Any person who willfully violates any of the provisions of the Open Meeting Law is guilty of a misdemeanor and if convicted, can be punished by a fine up to $500.00 or by imprisonment in the county jail for up to a year, or both.

Any action that is taken that is in violation of the Open Meeting Law is invalid.

Conducting Orderly Meetings

Order of Business

The specific procedure that the Board of County Commissioners follows to conduct business is not especially important as long as they follow that procedure consistently. Figure 8-5 shows an example of a possible order of business from Robert’s Rules of Order, a book on parliamentary procedure.
Board of County Commissioners Meeting

June 21, 2004

The Canadian County Board of Commissioners met at 9:00 a.m. in the Public Meeting Room. Those present were: Phil Carson, Grant Hedrick, Jr., Don Young, Tammy Howeth, Ronnie Funck, Susie Walker and Conrad Dudderar.

Carson called the meeting to order.

Young moved, seconded by Hedrick to approve the minutes of the January 14, 2004 meeting and the minutes of the special meeting held May 28, 2004. Voting aye, Carson, Hedrick and Young.

Hedrick moved, seconded by Young to approve appropriations and transfers. Voting aye, Carson, Hedrick and Young.

APPROPRIATIONS

Prisoner Care & Boarding from Inmate Trust and City of Geary  $299.89
Bogus Check Fee Account from DA Fees & Supervision 15,795.27
Sheriff’s Commissary Fund from Inmate Trust 858.80
Prisoner Care & Boarding from State of Oklahoma and John Bricker 257.90
Unrest. T Hwy (Dist. #1) from Piedmont 26,655.66
Unrest. T Hwy from State Fuel Taxes 358,490.98

TRANSFERS

From Free Fair Part-time, Travel, Rentals & Leases and Capital Outlay to Free Fair Personal Services and M & O 5820.00
From Assessor’s Personal Services to Assessor’s Part-time help 1,100.00
From Election Board Capital Outlay to Election Board Personal Services 6,000.00
From County Clerk’s Personal Services to County Clerk’s Capital Outlay 23,000.00
From Commissioners M & O and Part-time help to Commissioners Capital Outlay and Personal Services 1,100.00
From Can. Cty. Dist. #2 M & O to Can. Cty. Dist. #2 Capital Outlay 15,000.00

There were no comments from the public.

Figure 8-4. Sample Minutes from a Canadian County Board of County Commissioners Regular Meeting (Page 1 of 9)
Hedrick moved, seconded by Young to approve the Summary Report of Consumable Items and Weekly Warehouse Summary for Dist. #2 for the week of June 7-10, 2004. Voting aye, Carson, Hedrick and Young.

Young moved, seconded by Hedrick to approve the Summary Report of Consumable Items and Weekly Warehouse Summary for Dist. #3 for the week of June 7-11, 2004. Voting aye, Carson, Hedrick and Young.

Carson stated the contract by and between Canadian County and the Office of Juvenile Affairs to provide Sanctions Detention services for Fiscal year 2005 at the Canadian County Children’s Justice Center will be postponed until next week.

Hedrick moved, seconded by Young to approve the following Agenda Items 8 through 17. Voting aye, Carson, Hedrick and Young.

8) JAIBG Grant contract by and between Canadian County and Office of Juvenile Affairs to provide Drug Court support at the Canadian County Children’s Justice Center

9) Contract by and between Ted. Fortmann, M.D. and Canadian County to provide medical services at the Canadian County Children’s Justice Center

10) Contract by and between Kath Eisenhour and Canadian County to provide nursing services at the Canadian County Children’s Justice Center

11) Contract by and between Bob Danaher, Ph.D. and Canadian County to provide psychological services at the Canadian County Children’s Justice Center

12) Contract by and between CASA, Inc. and Canadian County to provide court advocacy for Children at the Canadian County Children’s Justice Center

13) Contract by and between Tyco/Simplex Grinnell and Canadian County to provide fire and security inspections at the Canadian County Children’s Justice Center as mandated by licensing requirements

14) Contract by and between Water Quality Control, Inc. and Canadian County to provide water treatment services for the Geo-Thermal system at the Canadian County Children’s Justice Ctr.

15) Contract by and between Waukesha-Pearce Industries and Canadian County Children’s Justice Center

16) Service agreement by and between Western Uniform and Towel Service Inc. and Canadian County to provide supplies for custodial services and the Canadian County Children’s Justice Center

17) Contracts by and between the following counties: Adair, Beaver, Beckham, Caddo, Cotton, Custer, Dewey, Garfield, Garvin, Haskell, Hughes, Jackson, Love, McClain, Murray, Okfuskee, Tillman, Woodward and Canadian County to provide detention services at the Canadian County Children’s Justice Center

Hedrick moved, seconded by Carson to approve maintenance agreement by and between VLS, Inc. and Canadian County for 2004-05 with the District Attorney’s approval. Voting aye, Carson, Hedrick and Young.

Figure 8-4. Sample Minutes from a Canadian County Commissioner’s Regular Meeting (Page 2 of 9)
Hedrick moved, seconded by Young to approve the May 2004 monthly report for the Canadian County Health Department. Voting aye, Carson, Hedrick and Young.

The time being 9:30 a.m., Carson stated we will go to agenda item #55, open and consider awarding bid #2003-04-34 Dump Truck/Dist. #3. The first bid opened was from Enid Mack with no bid. The second bid opened was from MHC Kenworth with no bid. The third bid opened was from OKC Freightliner for $52,450. The fourth bid opened was from Robert’s Truck for $39,983.67 and the fifth bid opened was from Robert’s Truck for $35,924. Hedrick moved, seconded by Young to award the bid next week after reviewing all of the bids Voting aye, Carson, Hedrick and Young.

Carson moved back to agenda item #20. Howeth stated agenda item #20 could be cancelled. She stated the County Clerk’s Office is not going to renew the maintenance contract due to limited use of typewriters and the cost to replace the typewriters are less than they used to be if they ever needed to be replaced. Hedrick moved, seconded by Carson to discontinue renewal of maintenance contract. Voting aye, Carson, Hedrick and Young.

Hedrick moved, seconded by Young to approve Banking Service Agreement between the Canadian County Treasurer and the Bank of Oklahoma for FY 2004-05. Voting aye, Carson, Hedrick and Young.

Hedrick moved, seconded by Young to approve maintenance agreement between USTI and the Canadian County Clerk for FY 2004-05. Voting aye, Carson, Hedrick and Young.

Young moved, seconded by Hedrick to approve the following Agenda Items 23-27. Voting aye, Carson, Hedrick and Young.

23) Contract by and between the Canadian County Sheriff’s Dept. and Vladimir Holy, M.D. for physician services for FY 2004-05.

24) Contracts by and between the Canadian County Sheriff’s Dept. and Mustang Public School System for law enforcement officer for FY 2004-05.

25) Interlocal Agreement by and between Canadian County Sheriff’s Dept. and the Town of Calumet for jail facilities for FY 2004-05.

26) Interlocal Agreement by and between Canadian County Sheriff’s Dept. and the City of El Reno for firearm training facility for FY 2004-05.

27) Interlocal Agreement by and between Canadian County Sheriff’s Dept. and the City of El Reno for jail facilities for FY 2004-05.

Hedrick moved, seconded by Young to approve Service Agreement by and between the Canadian County Health Dept. and Documentation, Inc. for FY 2004-05. Voting aye, Carson, Hedrick and Young.

Young moved, seconded by Hedrick to approve County Treasurer’s Financial Statement for Resale Property Fund. Voting aye, Carson, Hedrick and Young.

Young stated the Amendment to Retirement Plan Group Annuity Contract(s)-GA-352173, GA-352596 needs to be tabled until approve by the District Attorney.

Figure 8-4. Sample Minutes from a Canadian County Commissioner’s Regular Meeting (Page 3 of 9)
Hedrick moved, seconded by Young to approve Maintenance Agreement by and between Graphic Media Supply and the Canadian County Clerk for FY 2004-05. Voting aye, Carson, Hedrick and Young.

Young moved, seconded by Hedrick to approve Application for approval of temporary appropriations for FY 2004-05. Voting aye, Carson, Hedrick and Young.

Hedrick moved, seconded by Young to approve Maintenance Service Agreement for a 5100P Printer by and between ABA Moriah and the Canadian County Assessor’s Office for 2004-05. Voting aye, Carson, Hedrick and Young.

Carson moved, seconded by Hedrick to approve Purchase Agreement between Canadian County Dist. #1 and Chickasaw Telecom, Inc. for phone system. Voting aye, Carson, Hedrick and Young.

Young moved, seconded by Hedrick to approve Application for Permit between the Board of Commissioners and Chesapeake Energy Marketing Inc. for a natural gas pipeline crossing in between the NE/4 of Section 36-T12N-R10W into the NW/4 of Section 31-T12N-R9W in District #2. Voting aye, Carson, Hedrick and Young.

Hedrick moved, seconded by Young to approve the following Agenda Items 36, 37 & 38. Voting aye, Carson, Hedrick and Young.

36) Resolution to dispose of County Equipment for a Motorola 1 channel radio, Inventory #602.29, SN 428 ffw 1818 for Emergency Management.

37) Resolution to dispose of County Equipment for a Maxon 10 channel portable radio, Inventory #602.52, SN 930759959 for Emergency Management.

38) Resolution to dispose of County Equipment for a Maxon 10 channel portable radio, Inventory #602.54, SN 930760015 for Emergency Management.

Carson moved, seconded by Hedrick to approve Appointment of Donnie Robinson as Trustee to represent the City of Piedmont on the Oklahoma Environmental Management Authority. Voting aye, Carson, Hedrick and Young.

Carson moved, seconded by Hedrick to approve Appointment of Larry Gage as Alternate Trustee to represent the City of Piedmont on the Oklahoma Environment Management Authority. Voting aye, Carson, Hedrick and Young.

Hedrick moved, seconded by Young to approve the following Agenda Items 41, 42, 43, 44 & 45. Voting aye, Carson, Hedrick and Young.

41) Agreement for operation and upkeep of County School Office between Canadian County and Riverside School.

42) Agreement for operation and upkeep of County School Office between Canadian County and Maple School.

43) Agreement for operation and upkeep of County School Office between Canadian County and Darlington School.

44) Agreement for operation and upkeep of County School Office between Canadian County and Banner School.

Figure 8-4. Sample Minutes from a Canadian County Commissioner’s Regular Meeting (Page 4 of 9)
45) Agreements whereas the Canadian County Film Cooperative consisting of Banner School, Darlington School, Maple School, Riverside School, Mustang Schools, Union City Schools, Calumet Schools, El Reno Schools, St. John’s Schools and Southwest Covenant School agree to reimburse the Canadian County General Fund for the personal and maintenance of Canadian County Video Library

Young moved, seconded by Hedrick to approve the following Agenda Items 46, 47 & 48 with the Road Foremen being designated to fulfill the duties of the Office of County Commissioner during any absence, or in the event of death, removal from office or resignation. Hedrick stated he feels the person appointed would probably be the same person because it states First Deputy or Road Foreman. Young stated he would consider the Road Foreman the First Deputy. Hedrick stated he would second that. Voting aye, Carson, Hedrick and Young.

46) District #1 to designate the Foreman

47) District #2 to designate the Foreman

48) District #3 to designate the Foreman

Hedrick moved, seconded by Young to approve the clarification of intention of the April 19, 2004, Resolution #04-109, CR-CB Five Year Plan to fund all bridges at 80% BRO fund and 20% matching from CBCRI fund. Walker stated the Resolution was not clear of what our intention was to ODOT as to the way it read. She stated they wanted clarification as to exactly what we intended to do as far as the 80% BRO fund and 20% matching. Voting aye, Carson, Hedrick and Young.

Carson stated Agenda Item #50 was a duplication of Agenda Item #35.

Carson stated we will bypass the Executive Session due to no new information on the land purchase.

The Commissioners gave the following reports:

Young stated he attended the Tuesday morning coffee in Mustang. He stated the crews were hauling millings on 29th Street by the landfill, mowing and grading.

Hedrick stated he had the budget meeting with ACOG and got the budget approved to present to the ACOG Board at the next meeting, LEO meeting to get contracts approved for the adult dislocated workers for Oklahoma County and Oklahoma City to provide as a courtesy. He stated Oklahoma City will be providing the services for Canadian County and Oklahoma County will be providing the services for Logan County. He stated last week Dist. #3 mowed and patched and finished cutting shoulders off of the road they’re going to single chip. He stated they will start the base work on Frisco Road in the upcoming weeks and did some work on 59th and 44th to get ready to oil & chip this summer with Oklahoma City.

Carson stated District #1 hauled 500 tons of shale on 150th between Banner and Manning Roads, 120 tons of screenings on the bridge on 164th in Piedmont, 90 tons of broken concrete to 206th and Cimarron Road, 175 tons of broken concrete to Memorial Rd. between Banner Rd. and Manning Rd., installed 130 ft. of 18” used culvert in Yukon, loaded 575 gallons of patch oil to patch.

Figure 8-4. Sample Minutes from a Canadian County Commissioner’s Regular Meeting (Page 5 of 9)
He stated they had five graders out all week and four mowing tractors out all week. He stated on Monday, they had the ACCO Safety Director, Dale Frech to give a presentation on safety and on Tuesday, he attended a COWRA Board meeting. He stated he also attended the Lions Club picnic at Surrey Park. He stated on Monday evening, he went to the Elks Lodge to celebrate Flag Day.

There was no new business.

Hedrick moved, seconded by Young to approve Blanket Purchase Orders. Voting aye, Carson, Hedrick and Young.

Hedrick moved, seconded by Young to approve Claims. Voting aye, Carson, Hedrick and Young.

COUNTY SHERIFF:
8032 Walker Stamp/notary 60.00 8324 Diagnostic Laboratory/service 91.50
OSU EXTENSION:
8364 Tomas J. Manske/travel 550.13 8365 Sherri A. Harrison-Lopp/travel 139.28
5512 Staples/CANCEL 0.00
COUNTY CLERK:
8282 U. S. Postmaster/p.o. box fee 126.00
COURT CLERK:
8311 Dee Ray/travel 60.75
COUNTY ASSESSOR:
7542 Fuelman/fuel 350.95 8206 A.B. Dick/ink 106.54
8313 Bryon Palmer/travel 130.92 8314 Ronnie Funck/travel 66.00
REVALUATION OF REAL PROPERTY:
3045 OSU/CLGT/registration 20.00
GENERAL GOVERNMENT:
6908 Great Plains-Coca-Cola/supplies 270.80 7498 CTC Janitorial/supplies 274.89
7507 Water Quality/service 200.00 8136 Johnstone Supply/motors 154.36
8239 Crazy Daisy/plants 104.00
SCHOOL/FILM LIBRARY CONTRACT:
8223 New Age Graphics/paper 2.50 8266 JKM/supplies 148.98
8332 Postmaster/box fee 68.00
EXCISE-EQUALIZATION BOARD:
8358 Donna VonTungeln/travel 5.25 8359 Joe Anderson/travel 18.75
8360 Jay Stout/travel 19.50

Figure 8-4. Sample Minutes from a Canadian County Commissioner’s Regular Meeting (Page 6 of 9)
COUNTY ELECTION BOARD:
8241 Staples Credit/label writer 166.67 8301 Postmaster/rental 68.00
8347 ONG/service 31.13

COMPUTER ACCOUNT:
8289 The Battery Co./battery 259.99

CHARITY:
8143 Wilson Funeral Home/funeral exp. 200.00

COUNTY HIGHWAY:
8374 Susie Walker/travel 35.05

COUNTY FREE FAIR BOARD:
8321 Legacy Bank/payment 248.22 1417 Kim Todd Signs/CANCEL 0.00
7867 Wal-Mart/CANCEL 0.00

UNRESTRICTED T-HWY:
5710 Okla. Const./road base 5,000.00 6643 Florene Jacobs/shale 907.50
6950 Mobile Air/parts 1,013.43 7076 Darrow/labor 3,562.24
7130 Reherman Farms/shale 1,462.50 7305 OK Turnpike/tolls 79.25
7413 Fleetpride/parts 1,064.48 7595 Perfection Truck/parts 454.43
7671 E.S.T, Inc./survey 300.00 7745 O'Reilly/parts 457.99
7859 P & K Equipment/stump jumper 1,223.10 7951 Unifirst Holdings/uniforms 653.26
8051 Dolese/blocks 420.00 8094 Unisource/supplies 182.23
8156 Dolese/concrete 851.50 8160 Zep/supplies 273.56
8209 Sunbelt/steel 113.77 8234 Schwarz/fuel 633.36
8259 Johnson Oil/diesel nozzle 96.50 8310 Bd. Of Co. Comm/service 106.85
1590 Smith-Lawn/CANCEL 0.00 8242 Sunbelt/CANCEL 0.00
4327 MHC/KENWORTH/CANCEL 0.00 7746 ONELINK/CANCEL 0.00
5711 Seyler/CANCEL 0.00 6302 Mileage Masters/CANCEL 0.00
5725 Warren Cat/CANCEL 0.00 7032 Fleming Truck/CANCEL 0.00
7203 Robert’s Truck/parts 191.42 7487 Robert’s Truck/parts 160.62
8056 Dub Ross/pipe 248.68 8057 H & H Welding/labor 100.00
8257 Shur-Co/tarps 150.00 8283 Bd. Of Co. Comm/service 56.36
8284 Bd. Of Co. Comm/service 55.99 8285 Bd. Of Co. Comm/service 34.16
8286 ONG/service 26.96 8320 John Deere Credit/payment 843.02

Figure 8-4. Sample Minutes from a Canadian County Commissioner’s Regular Meeting (Page 7 of 9)
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**BOGUS CHECK FEE ACCOUNT:**

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**COUNTY HEALTH DEPARTMENT:**

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<td>8073</td>
<td>Smithkline/vaccine</td>
<td>605.75</td>
</tr>
<tr>
<td>8290</td>
<td>ONG/service</td>
<td>22.55</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**JUVENILE DETENTION FACILITIES:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5991</td>
<td>Lowe’s/supplies</td>
<td>138.87</td>
<td>6152</td>
<td>Baker’s/signs</td>
<td>80.00</td>
</tr>
<tr>
<td>6274</td>
<td>Medicine Chest/medical supplies</td>
<td>52.65</td>
<td>6326</td>
<td>Stericycle/service</td>
<td>58.24</td>
</tr>
<tr>
<td>6917</td>
<td>US Foodservice/supplies</td>
<td>5,297.29</td>
<td>6923</td>
<td>Fuzzell’s/copy fees</td>
<td>81.28</td>
</tr>
<tr>
<td>7005</td>
<td>Can. Co. Sheriff/security</td>
<td>1,530.00</td>
<td>7006</td>
<td>Ted H. Fortman/service</td>
<td>1,600.00</td>
</tr>
<tr>
<td>7007</td>
<td>Kathy Eisenhour/service</td>
<td>900.00</td>
<td>7008</td>
<td>Can. Co. CASA/service</td>
<td>1,333.33</td>
</tr>
<tr>
<td>7009</td>
<td>OEMA/service</td>
<td>255.00</td>
<td>7010</td>
<td>G&amp;M Pest Control/service</td>
<td>300.00</td>
</tr>
<tr>
<td>7041</td>
<td>Wal-Mart/air conditioner</td>
<td>447.00</td>
<td>7044</td>
<td>Physician Sales/drug lab supplies</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>176.78</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7101</td>
<td>Resilient Futures/curriculum</td>
<td>1,496.25</td>
<td>7146</td>
<td>Jean Barnes/chbs</td>
<td>39.95</td>
</tr>
<tr>
<td>7457</td>
<td>Jean Barnes/chbs</td>
<td>16.95</td>
<td>7617</td>
<td>Amer. Red Cross/maniking</td>
<td>200.00</td>
</tr>
<tr>
<td>7805</td>
<td>Sportime/backboard</td>
<td>259.99</td>
<td>7934</td>
<td>Empire Paper/paper</td>
<td>226.00</td>
</tr>
<tr>
<td>8097</td>
<td>Robert Danaher/service</td>
<td>900.00</td>
<td>8230</td>
<td>Tammy Galloway-Jainese/travel</td>
<td>69.66</td>
</tr>
<tr>
<td>8244</td>
<td>El Reno Bd. Of Ed./salaries</td>
<td>11,474.48</td>
<td>8297</td>
<td>Angie Larson/travel</td>
<td>149.63</td>
</tr>
<tr>
<td>8348</td>
<td>Bill Alexander/travel</td>
<td>140.63</td>
<td>8349</td>
<td>Ken W. Dickerson/service</td>
<td>1,590.00</td>
</tr>
</tbody>
</table>

**Table 8-4. Sample Minutes from a Canadian County Commissioner’s Regular Meeting (Page 8 of 9)**
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>8350</td>
<td>OneNet/service</td>
<td>514.00</td>
</tr>
<tr>
<td>8351</td>
<td>City of El Reno/service</td>
<td>316.98</td>
</tr>
<tr>
<td>8352</td>
<td>SBC/service</td>
<td>1,235.79</td>
</tr>
<tr>
<td>8353</td>
<td>Postmaster/stamps</td>
<td>370.00</td>
</tr>
<tr>
<td>8354</td>
<td>Angie Larson/travel</td>
<td>87.38</td>
</tr>
<tr>
<td>8355</td>
<td>SBC/service</td>
<td>1,235.79</td>
</tr>
<tr>
<td>8356</td>
<td>Wiedmann Ins./chbs</td>
<td>304.00</td>
</tr>
<tr>
<td>8357</td>
<td>ABC Fire &amp; Safety/service</td>
<td>40.00</td>
</tr>
<tr>
<td>8358</td>
<td>Can. Valley Pharm/prescriptions</td>
<td>1,908.17</td>
</tr>
<tr>
<td>8359</td>
<td>Vladimir Holy/service</td>
<td>2,100.00</td>
</tr>
<tr>
<td>8360</td>
<td>Fuelservice</td>
<td>8,317.28</td>
</tr>
<tr>
<td>8361</td>
<td>Bank of America/travel</td>
<td>484.55</td>
</tr>
<tr>
<td>8362</td>
<td>Office Depot/supplies</td>
<td>118.62</td>
</tr>
<tr>
<td>8363</td>
<td>JSC/pants</td>
<td>136.00</td>
</tr>
<tr>
<td>8364</td>
<td>Line X/liner</td>
<td>40.00</td>
</tr>
<tr>
<td>8365</td>
<td>Park View Hospital/service</td>
<td>5,343.60</td>
</tr>
<tr>
<td>8366</td>
<td>Sunset 66/CANCEL</td>
<td>0.00</td>
</tr>
<tr>
<td>8367</td>
<td>Hi-Line Electric/CANCEL</td>
<td>0.00</td>
</tr>
<tr>
<td>8368</td>
<td>Don’s Muffler/CANCEL</td>
<td>0.00</td>
</tr>
<tr>
<td>8369</td>
<td>Staples/CANCEL</td>
<td>0.00</td>
</tr>
<tr>
<td>8370</td>
<td>Lowe’s/CANCEL</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Hedrick moved, seconded by Young to adjourn. Voting aye, Carson, Hedrick and Young.

__________________________________________
PHYLLIS BLAIR, COUNTY CLERK

(SEAL)

Figure 8-4. Sample Minutes from a Canadian County Commissioner’s Regular Meeting (Page 9 of 9)
Figure 8-5. Sample Order of Business
Call to Order
At the time scheduled for the Board to convene, the Chairman strikes a few sharp raps with the gavel and announces in a clearly audible voice, "The Board of County Commissioners will come to order."

Roll Call
The County Clerk or a Deputy Clerk usually calls the roll. A quorum—a majority of the Board (two members)—must be present for the Board to officially do business.

Reading and Approving the Minutes
The County Clerk reads the minutes of the previous meeting, and the Board either approves them or amends them and then votes to accept them. The Clerk lists any corrections in the minutes of the meeting underway.

Announcements and Proclamations
The following are some examples of announcements that might be given at a Board meeting:

- The Clerk might announce meetings of boards, committees, or organizations that effect members of Board.
- The Board might honor an employee.
- Other county officials might announce communications or bulletins from other branches of government, for instance, the State Auditor and Inspector's Office or the State Retirement System.

Unfinished Business
Unfinished business includes any motions the Board tabled at the previous meeting or prior to recess.

New Business
The Board can only discuss any new business (any unforeseen items or items that had not occurred at the time the regular meeting agenda was developed) brought up at the meeting. They cannot take any action except to have the business added to the next meeting's agenda.
Recess or Adjournment

To officially end a meeting and cease business, a Board member must move to adjourn, and the motion must receive majority consent. The Board must adjourn its monthly session by the close of the last working day of the month. But if the Board adjourns before then, it cannot reconvene in a regular meeting until the next scheduled regular meeting.

Following Parliamentary Procedure

Good meetings alone do not automatically guarantee good government, but they can definitely encourage and promote efficient and responsible government. The decisions that affect the public interest are reached in duly constituted open meetings, and the best decisions come out of the fair and open discussion of interested, courteous, reasonable informed officials and individual citizens. The code of parliamentary conduct developed over the centuries is simply a way to avoid wasted time and confusion and to allow all sides of the issue to be heard. In short, rules of order insure that the democratic process is working. The County Commissioners should be well informed on the correct manner of conducting meetings.

Powers and Duties of the Chairman

All members of a meeting interact to make the meeting work, but the chairman is the person who is officially charged with the responsibility of conducting an orderly and efficient meeting. In addition to specific statutory duties, the chairman of a board performs functions common to all presiding officers:

- Ensures that all members are treated fairly and courteously
- Ensures that the majority rules, but that minority rights are protected
- Keeps the discussion focused on the matter at hand and sees that the order of business is followed
- Ensures that speakers are recognized in the proper order
- Calls to a point of order or refuses to recognize a member obstructing the proceedings or sidetracking the discussion
- Decides points of order called by a member
- Appoints committees

The chairman is not required to observe the restrictions ordinarily placed on presiding officers. The chairman can make or second
motions, participate in discussions, and vote. In these situations, however, the chairman may prefer to temporarily relinquish the chair to another member.

**Order of Business**

When an organization has passed by-laws to establish rules and procedures, those by-laws supersede the practice of general parliamentary law. Whatever order the board follows is not as important as following some sensible order and using it consistently.

**Agenda**

Everyone who attends a board meeting should have a copy of the agenda. The following agenda is essentially the order of business found in Robert’s Rules of Order but has been slightly adapted to the concerns of county government. Each step includes a quick review of the accepted formalities and procedures in the order of business.

1. **Call to order**
   
   At the time scheduled for the board to convene, the chairman or acting chairman gains the attention of the members and any visitors. The usual practice is to strike a few sharp raps with a gavel and to announce in a clearly audible voice, “The (title) board will come to order.”

2. **Roll call**
   
   The County Clerk or Deputy usually calls the roll. A quorum, or a majority of the board members, must be present for the board to officially conduct any business.

3. **Reading and approving the minutes**
   
   At the direction of the chairman, the County Clerk presents the minutes of the preceding regular meeting and any intervening special meetings. The chairman then asks, “Are there any corrections or alterations to the minutes?” If not, the chairman calls for a vote to approve the minutes. If the vote passes, he says, “The minutes stand approved as read.”

   If a justified correction or alteration is allowed, the chairman may call for “any further changes.” After all changes are made, the chairman calls for a vote to approve the corrected minutes. If it passes, he announces “The minutes stand approved as corrected.” Any corrections appear in the County Clerk’s minutes of the current meeting.

   If minutes have been distributed to the members prior to the meeting, the chairman can dispense with reading the minutes and proceed directly to correcting and approving them.
4. Unfinished business
   In this segment the board takes up any motions tabled at the previous meeting or prior to a recess.

5. New Business
   New business includes only those items that have come to the County Clerk’s attention since the meeting agenda was set. These items can be heard, but not acted upon.

6. Reviewing and approving claims
   The statutes require a board to take up claims in the order in which they are filed and entered on the calendar in the County Clerk’s office.

7. Considering bids and contracts
   During this segment the board might decide that bids should be advertised and then set a date and time for the public opening of bids.

8. Reports of county officials
   At this time members of the board might report on particular projects in their districts or areas. Officers such as the County Clerk or the County Treasurer might present their monthly reports.

9. Citizen presentations

10. Considering motions, resolutions, and proclamations
   A resolution is a main motion of such length or importance that it is presented in writing to an assembly. Although a resolution accomplishes essentially the same thing as an ordinary motion, its form and language indicate its greater formality, seriousness, and sense of determination. The fact that a resolution spells out the reasons for the action to be taken demonstrates the significance attached to it.

   The Oklahoma Statutes often specifically require the Board of County Commissioners to take a certain action by resolution. A resolution consists of the following two main parts:

   * The preamble - one or more clauses beginning “Whereas . . .” and explaining the need for the action(s).

   * The resolution proper - one or more clauses beginning “Resolved, That . . .” or “Be it resolved, That . . .” and detailing the assembly’s intentions.
Figure 8-6 contains a sample resolution that might be presented to and adopted by a Board of County Commissioners and shows the typical format and content.

Since a resolution is a main motion, it is introduced and considered according to the standard procedures governing motions, amendments, discussion, and voting. A member may present it by saying “I submit the following resolution and move its adoption.” Each “resolving” clause is considered separately. If one or more of the resolving clauses are passed, each clause in the preamble is considered individually. Everyone at a meeting should have a written copy of any resolution to be considered.

A proclamation is an official announcement that the board or its chairman issues an order to draw public attention to a civic activity, holiday, celebration, or other observance. This announcement indicates that the subject matter of the proclamation has been approved or sanctioned by county government.

Figure 8-7 contains a sample proclamation showing the typical format and content.

11. Announcements

Members of board, commissions, or organizations might announce meetings of those groups.

Other branches of government such as the State Auditor and Inspector’s office or the State Retirement System might present communications or bulletins.

12. Recess or adjournment

Officially ending a meeting and ceasing business requires a motion to adjourn and a majority consent. The Board of County Commissioners is required by law to adjourn its monthly session by the close of the last working day of the month. But if that board adjourns before then, it cannot reconvene in a regular session until the following month.
A Resolution Proposing the Creation of a Planning Commission for the County of ____________________, Oklahoma. Whereas, the County of ____________________, the State of Oklahoma has experienced a population growth of fifty percent in the past decade and anticipates an additional increase of fifty percent in the next decade; and

Whereas, the problems of development and land use have grown in number and complexity; and

Whereas, no governing body exists to provide planning proposals and regulations for the unincorporated areas of the county; now, therefore,

**Be It Resolved.** That this Board of County Commissioners of ______________ County, Oklahoma, considers the establishment of a County Planning Commission, in accordance with the procedures and regulations provided by Title 19, Sections 865.51 - 865.59, to be beneficial and necessary to the welfare of the citizens of ______________ County; and further

**Be It Resolved.** That the question of establishing such a Planning Commission be submitted to a vote of the people of this county, in compliance with Title 19, Section 865.52 of the Oklahoma Statutes.

This resolution is hereby adopted on the _____ day of ______________, 19__.  
Board of County Commissioners  
____________________________ Chairman  
____________________________ Member  
____________________________ Member  
Attest ______________________ County Clerk

**Figure 8-6. Sample Resolution**
Now, therefore, we the Board of County Commissioners * of ____________
County, Oklahoma, do hereby proclaim _________________________________

This proclamation is hereby adopted on the _____ day of ____________, 19__.  

Board of County Commissioners
___________________________ Chairman
___________________________ Member
___________________________ Member
Attest ______________________ County Clerk

* or “I, ______________________ Chairman of the Board of County Commissioners.

Figure 8-7. Sample Proclamation
In order to continue the meeting from day to day until all business has been dispatched, the Board must call a recess, which also requires a motion and majority approval. In actual practice, however, a board might adjourn from day to day after having set the time for the next meeting.

Parliamentary Procedures

To maintain a smooth and orderly meeting, parliamentary law has evolved some general rules of behavior which are applicable at all times during the proceedings. The following are some of the most common and most necessary.

Addressing the Chair/Obtaining Recognition

A member receives permission to speak (to “gain the floor”) by first addressing the Chair. The member rises and says “Mr. Chairman.”

When the chairman formally recognizes the member by acknowledging “Mr./Ms. (or Commissioner) . . .” or by stating “The Chair recognizes Mr./Ms. (Commissioner . . .),” the member may then proceed.

Calling to Order or Rising to a Point of Order

A member is out of order when he uses improper or abusive language, talks on matters irrelevant to the questions at hand, or introduces a statement or proposal out of order. The Chair may then advise the speaker of his impropriety by saying, “I call the Speaker to order.” If the Chair does not act, a member may stand and say, “Mr. Chairman, I rise to a point of order.” The chair must then decide if the point of order is “well taken.”

Handling Motions, Amendments, and Voting

The official decisions and actions of a governing body are the result of motions proposed, possibly amended, and passed by a majority of that body. A motion is simply a formal procedure, which brings a question, a proposition, or a matter for consideration before the board. The procedure for introducing, seconding, amending, discussing, and voting on motions is basically simple, but it must be strictly observed if a proposal is to be accepted or rejected in a just and intelligent manner. The following procedure is generally applicable to almost all motions:

- Motion proposed, seconded

  Step 1: The speaker proposes the motion: “Mr. Chairman, I move that . . .”
NOTE: The phrase “I make a motion . . .” is not a proper form.

Step 2: The chairman states the motion. If the chairman refuses to entertain a motion, a member may “appeal from the decision of the Chair,” that is, appeal to the membership to decide whether the chairman’s action will stand.

Step 3: Another member seconds the motion: “Mr. Chairman, I second the motion.”

Step 4: The chairman states the motion verbatim: “It has been moved and seconded that . . . “The importance of this step should not be minimized. The motion must be clarified so that all the persons present at the meeting fully understand the proposal as the proposer intended it. The County Clerk may be asked to read the motion. The board should not act on the proposal until it has been properly stated. The motion or proposal is now said to be pending.

Please refer to Figure 8-4 for the sample minutes from a Board of County Commissioner’s meeting, which includes several sample motions.

- Debate or discussion

Step 5A: If the motion is classified as nondebatable, the chairman immediately calls for the vote.

Some nondebatable motions, however, are open to other motions, for example, to amend or to reconsider.

Step 5B: “Informal Consideration:” Sometimes this term is used loosely to mean dispensing with the motion procedure altogether and taking action by consensus. According to Robert’s Rules of Order, informal consideration in its strictest parliamentary sense means to dispense with only the limits on debate, that is, how many times and how long members may speak during debate. If members wish to introduce amendments or other motions of higher precedence, they do so usually at this time. To simplify and streamline matters, we will treat only the amendment process at this point. If no other motion is offered, someone may call for the
previous question or the chairman may ask for the vote.

- Amendments proposed, seconded

Step 6A. A member receives recognition and offers an amendment: “Mr. Chairman, I move to amend the motion . . . ,” and specifies by what means: by adding to, by deleting from, or by substituting.

Step 6B. The motion requires a second and is then open to discussion.

Step 6C. The board can then proceed to a vote (see Step 7) or a member may move to amend the amendment. The same procedures ofseconding and debating applies.

This is called an amendment of a second rank. An amendment of a lower rank is not possible. The proposal of more than one amendment of each rank at the same time is out of order and not allowable.

- Vote

Step 7A: Calling for the Vote: At any point in this process of proposing motions, a member can introduce the (privileged) motion “to call for the previous question.” The board must immediately consider this motion, because it takes higher precedence than a main motion or an amendment. If the members vote in favor of this motion, they must proceed to an immediate vote on the pending motion. If no one calls for the previous question, the chairman then puts the question to close the debate: “The question is . . . .”

Step 7B: Order of Voting: If there is a motion to amend the amendment, the chairman re-states it and the board votes on it first.

If there is a motion to amend the main motion, the chairman re-states it and the board then votes.

The original motion is always voted on after the amendment(s) to it.

Each motion is considered separately and in this reverse order.
Step 7C: Casting the Vote: After stating the question, the chairman indicates how “all in favor” and “all opposed” will case their votes:

Voice Vote: “. . . say ‘aye.’ . . . say ‘no.’”

Show of Hands: “. . . signify by raising your right hand.”

Roll Call: Members respond “aye” or “no” when the County Clerk calls their names.

Step 7D: Stating the Result: The chairman then states: “the motion carries” or “the motion fails.” A member may question the chair’s count of a voice or hands vote or may wish to make each member’s vote clear to the public attending the meeting. In either situation, the member may call for a “division of the house.”

Step 7E: Recording the Vote: The County Clerk (secretary) records in the minutes the board’s approval or rejection of each motion.

Understanding Types of Motions and Rules of Precedence

Board members should be aware that different types of motions exist and that each type is assigned a “priority rating” or power of precedence. Thus, whenever a motion is pending, a motion of higher precedence may be introduced. The process of considering the original motion is suspended until the new motion has been considered and disposed of according to the standard practice.

The usual business before any board is presented in a main motion. So any motion of higher rank could take precedence over a pending main motion. If for example, a motion to adopt a resolution has been introduced and seconded, a member may move to lay the original motion on the table. This new motion would be considered immediately. While tabling this motion is being considered, an amendment of the original main motion to adopt would be out of order because an amendment ranks lower than tabling. If a motion is made to adjourn while the motion to table a motion is under consideration, the new motion will demand immediate attention. Incidental motions have no rank since they are introduced and acted upon only in the situations to which they apply.
Chapter Nine

Duties of the County Commissioner: Notices and Publications

Publishing Board of County Commissioners Proceedings

The County Clerk, as secretary for the Board of County Commissioners, is responsible for compiling a full and complete report of the proceedings of the regular and special meetings of the Board of County Commissioners. The County Clerk must take these to the publisher of any newspaper(s) selected by the Board for publication no later than ten days after the proceedings were held.

19 O.S. § 444
19 O.S. §§445, 446
25 O.S. § 106

Annette Reed, Custer County Courthouse Secretary, prepares information for publication in the newspaper.
Each publication should contain at least the following information:

- All motions made and voted upon, with the vote of each County Commissioner indicated
- All contracts awarded for services, equipment leasing, and capital outlay item sales
- A listing of claims that shows the claim or purchase order number, warrant number, payee, purpose, and amount of the claim
- A listing of all county employees and their salaries approved for payment (The Board of County Commissioners can omit the listing of all employees and their salaries approved for payment in the monthly publication of proceedings, but this information must be published at least once a year.)
- Blanket purchase orders can be deleted from publication. The recommendation is to include them in the Board of County Commissioner’s minutes by stating: “Blanket purchase orders were approved as on file in the Office of the County Clerk.”

**Annual Statement**

**Statement**

The Board of County Commissioners must have a full and accurate statement of the assessments, receipts and expenditures of the preceding year to be printed in at least one newspaper with general circulation in their county each year. The statement must be prepared by the first Monday of July.

**Employees and Salaries**

The Board of County Commissioners must require the County Clerk to publish a complete report of annual gross salaries of county officers each February, with information taken from W-2 forms for the preceding calendar year. Employees who were paid for less than twelve months must have an asterisk in front of their names.
Publishing Bids

All purchases exceeding $10,000.00 require a publication of bid. All proposals to award public construction projects (exceeding $25,000) must be publicized in the following manner:

- A notice must be mailed, First Class, to all known prospective bidders who have indicated within the preceding twelve months their interest, in writing, or bidding on county projects. The notice should be mailed at least twenty days prior to the date set for opening bids.  
  19 O.S.2004, § 1501.3.a

- A notice must be published in a newspaper with general circulation in the county in two consecutive weekly issues. The first publication must be at least twenty days prior to the date set for opening bids.
  61 O.S. § 102.6

- If the estimated cost of the project exceeds $50,000, notice should be sent to trade or construction publications for their use and information.
  61 O.S. § 104

Bid notices should contain the following information:

- A description of the proposed project in sufficient detail for a full understanding of the bidders’ obligations or reference to bidding documents on file
- The name and address of the person from whom a complete set of bidding documents can be obtained and the deposit amount required
- The date, time, and location for the bid opening
- The name and address of the office that receives the sealed bids
- Any additional information deemed beneficial

Please refer to the Purchasing Handbook for County Officers on this CD, published through the County Government Personnel Education and Training Program and the Office of the State Auditor and Inspector (SA& I) for information on the County Purchasing Act, and to 19 O.S. §§ 1500-1507 and as supplemented.
Publishing County Budgets

The Board of County Commissioners must file its financial statement and estimated needs with the County Clerk on or before August 17. The County Clerk must publish a notice one time in a county newspaper that states that this information is on file in the County Clerk’s office.

Publishing Notices

The County Clerk is requested to publish notices of an extremely wide range of county activities and related programs. These are scattered throughout the statutes and many are infrequent. Table 9-1 is a general guide to these notices and their requirements.

Payment for Publications

The Board of County Commissioners and the County Excise Board are required to ensure that sufficient monies are available in the county general fund to pay for publishing all necessary proceedings during the fiscal year.
Table 9-1. Notice Identification and Publication Information

<table>
<thead>
<tr>
<th>Subject and Citation</th>
<th>Statute Reference</th>
<th>Number of Publications</th>
<th>Where Published</th>
<th>When Published</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Notice of election of Fair Board Members.</td>
<td>2 O.S. § 15-54 (C)</td>
<td>One</td>
<td>LCN * [ or in three public places ]</td>
<td>[ One week ] prior to the election</td>
</tr>
<tr>
<td>2 Notice by County Clerk of special sessions of the Board of County Commissioners if the board has adjourned before the last business day of the month.</td>
<td>19 O.S. § 326</td>
<td>Posting in 3 public places, or one publication</td>
<td>LCN</td>
<td>At least five days prior to the meeting date: notice must give time and purpose of meeting.</td>
</tr>
<tr>
<td>3 Notice of hearing to vacate, alter, or relocate highway adjoining state-owned land.</td>
<td>19 O.S. § 339(3)</td>
<td>One</td>
<td>Some LCN in county or counties where road is located</td>
<td>At least 15 days prior to the hearing</td>
</tr>
<tr>
<td>4 Notice of sale of any unused town lots or parcels of ground not needed for county jails or courthouse purposes. The resolution authorizing the sale must be published with other proceedings of the Board of County Commissioners.</td>
<td>19 O.S. §§ 342, 343</td>
<td>Two successive weekly issues</td>
<td>LCN</td>
<td>In two successive weekly issues</td>
</tr>
<tr>
<td>5 Notice of public construction.</td>
<td>61 O.S. § 104</td>
<td>Two</td>
<td>LCN</td>
<td>20 days prior to bid opening</td>
</tr>
<tr>
<td>6 Designation by the Board of County Commissioners and the County Excise Board of holidays when county offices will be closed during the year.</td>
<td>19 O.S. § 350</td>
<td>One</td>
<td>LCN</td>
<td>Between January 1 and 20 each year</td>
</tr>
<tr>
<td>7 Submission at regular or special election question involving extraordinary expenditures, whether to construct courthouses or other public buildings, construct roads or bridges, or aid any enterprise designed for the county. Notice must contain the time the question will be voted upon and the form of the question.</td>
<td>19 O.S. § 383</td>
<td>At least 4 weeks</td>
<td>LCN</td>
<td>At least four weeks prior to the election</td>
</tr>
</tbody>
</table>

* LCN: Legal County Newspaper as defined by 25 O.S. § 106
### Table 9-1. Notice Identification and Publication Information (Continued)

<table>
<thead>
<tr>
<th>Subject and Citation</th>
<th>Statute Reference</th>
<th>Number of Publications</th>
<th>Where Published</th>
<th>When Published</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notice of sale of county tools, apparatus, machinery of equipment.</td>
<td>19 O.S. § 421.1</td>
<td>Two successive weekly issues</td>
<td>LCN</td>
<td>The Board of County Commissioners must meet to open the bids at the next regular meeting at least 15 full days after the first publication.</td>
</tr>
<tr>
<td>Notice of submitting tax levy to provide for construction or repair of courthouses,</td>
<td>19 O.S. § 731</td>
<td>At least one in each LCN</td>
<td>At least two LCNs – unless only one LCN exists in the county</td>
<td>Not less than 30 days immediately prior to said election.</td>
</tr>
<tr>
<td>jails, or other county buildings.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Notice of advertisement for bids for erection of courthouses, jails, or other county</td>
<td>19 O.S. § 731</td>
<td>At least one</td>
<td>LCN and other such newspapers in the state as the board deems advisable</td>
<td>First publication must be at least 30 days prior to date set for bid openings.</td>
</tr>
<tr>
<td>buildings.</td>
<td>19 O.S. § 733</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Notice of election upon questions of issuing bonds for courthouses, jails, or other</td>
<td>19 O.S. § 736</td>
<td>One</td>
<td>Two weekly LCNs published in the county seat – unless only one LCN exists</td>
<td>At least 30 days prior to the election.</td>
</tr>
<tr>
<td>county buildings.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Notice by the County Treasurer that money is available to pay warrants against</td>
<td>19 O.S. § 740</td>
<td>One</td>
<td>LCN</td>
<td>As soon as possible.</td>
</tr>
<tr>
<td>estimated proceeds of tax levy.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Notice of bond election to purchase sites, construct or alter county hospitals.</td>
<td>19 O.S. § 782</td>
<td>At least one in each LCN</td>
<td>In two daily or weekly LCNs published at county seat unless only one daily or weekly exists</td>
<td>First publication must be at least 30 days prior to the date set for holding election.</td>
</tr>
</tbody>
</table>
Table 9-1. Notice Identification and Publication Information (Continued)

<table>
<thead>
<tr>
<th>Subject and Citation</th>
<th>Statute Reference</th>
<th>Number of Publications</th>
<th>Where Published</th>
<th>When Published</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertisement for bids for county hospital construction.</td>
<td>19 O.S. § 788(a)</td>
<td>Two consecutive weekly issues</td>
<td>LCN</td>
<td>Prior to letting any contract</td>
</tr>
<tr>
<td>Notice of existence and location of annual audit of financial books and records of county owned hospitals.</td>
<td>19 O.S. § 794</td>
<td>Two</td>
<td>LCN</td>
<td>Immediately after the receipt by persons designated in the statutes – not later than 120 days after the fiscal year end</td>
</tr>
<tr>
<td>County Planning and Zoning - notice of adoption and amendment of plan. Notice must include a time, place, and purpose of meeting and the location where copies of the plans can be acquired.</td>
<td>19 O.S. § 865.58</td>
<td>One in each newspaper of general circulation in the county</td>
<td>All newspapers of general circulation in county</td>
<td>Prior to the hearing date</td>
</tr>
<tr>
<td>City-County Planning and Zoning – Counties with no cities larger than 200,000 population – notice of adoption or amendment of metropolitan comprehensive plan and hearing on termination of nonconforming use of amendment of repeal of zoning regulations. (This is not strictly required by the statute but should be included anyway or the plan adopted may not be constitutional.)</td>
<td>19 O.S. § 866.20</td>
<td>One</td>
<td>LCN</td>
<td>At least 15 days prior to the hearing date</td>
</tr>
<tr>
<td>County Board of Adjustment – Notice of Hearing.</td>
<td>19 O.S. § 866.22</td>
<td>One</td>
<td>LCN</td>
<td>At least 15 days prior to the hearing date</td>
</tr>
<tr>
<td>Notice stating time, nature, and place of hearing before County Planning Commission.</td>
<td>19 O.S. § 868.5</td>
<td>Once a week for three consecutive weeks</td>
<td>LCN</td>
<td>Three weeks prior to the hearing date</td>
</tr>
</tbody>
</table>
## Table 9-1. Notice Identification and Publication Information (Continued)

<table>
<thead>
<tr>
<th>Subject and Citation</th>
<th>Statute Reference</th>
<th>Number of Publications</th>
<th>Where Published</th>
<th>When Published</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 Bond election for lease improvements. Notice to specify time of holding election, amount of bonds proposed to be issued and the purpose.</td>
<td>19 O.S. § 884</td>
<td>Once a week for two consecutive weeks</td>
<td>LCN</td>
<td>Two consecutive weeks prior to the election stated in the notice</td>
</tr>
<tr>
<td>22 Hearing on petition for formation of Fire Protection District.</td>
<td>19 O.S. § 901.2</td>
<td>Two consecutive weeks</td>
<td>LCN</td>
<td>Two consecutive weeks next preceding the hearing date</td>
</tr>
<tr>
<td>23 Notice of election relative to formation of Fire Protection District. Notice must require voters to cast ballots which contain the words, “Fire Protection District – Yes” and “Fire Protection District – No,” state the time and place of the election, and the boundaries and intent of the district.</td>
<td>19 O.S. § 901.3</td>
<td>Two successive weeks</td>
<td>LCN</td>
<td>Once a week for two successive weeks prior to the election date</td>
</tr>
<tr>
<td>24 Publication of general regulations of Board of Directors of Fire Protection district.</td>
<td>19 O.S. § 901.8</td>
<td>One – in same manner as town ordinances 11 O.S.§ 14-106</td>
<td>LCN</td>
<td>After the board issues a general regulation</td>
</tr>
<tr>
<td>25 Bond election for purchase and construction work in Fire Protection District.</td>
<td>19 O.S. § 901.15</td>
<td>Three consecutive weeks and by posting notice in three public places</td>
<td>LCN</td>
<td>Once a week for three consecutive weeks next preceding the election date</td>
</tr>
<tr>
<td>Subject and Citation</td>
<td>Statute Reference</td>
<td>Number of Publications</td>
<td>Where Published</td>
<td>When Published</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------------------</td>
<td>-------------------</td>
<td>------------------------</td>
<td>-----------------</td>
<td>-------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>26 Sale of bonds – Fire Protection District.</td>
<td>19 O.S. § 901.17</td>
<td>At least 10 days if in</td>
<td>LCN</td>
<td>Before making any sale of bonds</td>
</tr>
<tr>
<td></td>
<td></td>
<td>daily – two weeks in</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>weekly – or two times in</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>daily provided they</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>are published a week</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>apart</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27 Annexation of additional territory in Fire Protection District.</td>
<td>19 O.S. § 901.22</td>
<td>Two consecutive weeks</td>
<td>LCN</td>
<td>Two consecutive weeks preceding the election date</td>
</tr>
<tr>
<td>28 Hearing on proposed budget for Fire Protection Districts.</td>
<td>19 O.S. § 901.42</td>
<td>One day per week for</td>
<td>LCN</td>
<td>The Board must hold the hearing no later than 15 days prior to the beginning of</td>
</tr>
<tr>
<td></td>
<td></td>
<td>two consecutive weeks</td>
<td></td>
<td>the budget year. The notice must be published not less than 5 days before</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>hearing.</td>
</tr>
<tr>
<td>29 Hearing on petition to create rural road improvement district.</td>
<td>19 O.S., § 902.3</td>
<td>One day per week for</td>
<td>LCN</td>
<td>Hearing must be set not less than 20 days or more than 40 days after filing of</td>
</tr>
<tr>
<td></td>
<td></td>
<td>two consecutive weeks</td>
<td></td>
<td>valid petition.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30 Notice of election for organization of rural road improvement district.</td>
<td>19 O.S. § 902.4</td>
<td>Two</td>
<td>LCN</td>
<td>One day per week for two consecutive weeks prior to election stated in notice</td>
</tr>
<tr>
<td></td>
<td>Subject and Citation</td>
<td>Statute Reference</td>
<td>Number of Publications</td>
<td>Where Published</td>
</tr>
<tr>
<td>---</td>
<td>--------------------------------------------------------------------------------------</td>
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<td>------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>31</td>
<td>Bond election by rural road improvement district.</td>
<td>19 O.S., § 902.12</td>
<td>Three</td>
<td>LCN</td>
</tr>
<tr>
<td>32</td>
<td>Sale of bonds for work under rural road improvement district</td>
<td>19 O.S. § 902.14</td>
<td>Ten days in a daily newspaper, two [ weeks ] for weekly newspaper, or two times for daily newspaper if published two times with one week interval</td>
<td>LCN</td>
</tr>
<tr>
<td>33</td>
<td>Notice of hearing on petition for incorporation of Rural Ambulance Service District.</td>
<td>19 O.S. § 1205</td>
<td>Two</td>
<td>LCN</td>
</tr>
<tr>
<td>34</td>
<td>Notice of hearing to annex additional area in Rural Ambulance Service District.</td>
<td>19 O.S. § 1212</td>
<td>Two</td>
<td>LCN</td>
</tr>
<tr>
<td>35</td>
<td>Petition for consolidation of Rural Ambulance Service Districts.</td>
<td>19 O.S. § 1221.F</td>
<td>Two</td>
<td>LCN</td>
</tr>
</tbody>
</table>
Table 9-1. Notice Identification and Publication Information (Continued)

<table>
<thead>
<tr>
<th></th>
<th>Subject and Citation</th>
<th>Statute Reference</th>
<th>Number of Publications</th>
<th>Where Published</th>
<th>When Published</th>
</tr>
</thead>
<tbody>
<tr>
<td>36</td>
<td>Resolution adopting and approving plans for road improvement district</td>
<td>19 O.S. § 1234.B</td>
<td>Six</td>
<td>LCN</td>
<td>After the Board of County Commissioners adopts resolution</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>consecutive issues of a daily issue or two consecutive issues of a weekly newspaper</td>
<td></td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Hearing on report of the Board of County Commissioners on appraisement or apportionment of benefits made by the road improvements district.</td>
<td>19 O.S. § 1242</td>
<td>Six</td>
<td>LCN</td>
<td>Final publication may not be less than 5 days or more than 10 days prior to the hearing date.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>consecutive issues of a daily issue or two consecutive issues of a weekly newspaper</td>
<td></td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Notice of installment due of assessment made for road improvement district.</td>
<td>19 O.S. § 1250</td>
<td>Two</td>
<td>LCN</td>
<td>Publication must be made by County Clerk not less than 30 days or more than 40 days before the maturity of the installment due date.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>successive issues of a daily issue or one issue of a weekly newspaper</td>
<td></td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Notice of annexation to road improvement district</td>
<td>19 O.S. § 1264</td>
<td>One</td>
<td>LCN</td>
<td>At least 10 days prior to the hearing date in the notice</td>
</tr>
<tr>
<td>40</td>
<td>Notice of election for issuance of water facility or reservoir general obligation bonds. Notice content per statute.</td>
<td>19 O.S. § 1276</td>
<td>Once a week for two consecutive weeks</td>
<td>LCN</td>
<td>First publication must be at least 30 days prior to the election date.</td>
</tr>
<tr>
<td>Subject and Citation</td>
<td>Statute Reference</td>
<td>Number of Publications</td>
<td>Where Published</td>
<td>When Published</td>
<td></td>
</tr>
<tr>
<td>----------------------</td>
<td>-------------------</td>
<td>------------------------</td>
<td>-----------------</td>
<td>---------------</td>
<td></td>
</tr>
<tr>
<td>41 Notice of hearing of proposed county budget. Notice must contain date, time, and place of hearing together with proposed budget summaries.</td>
<td>19 O.S. § 1412</td>
<td>One</td>
<td>LCN</td>
<td>Not less than 5 days before the hearing date: The hearing is to be held not later than 15 days prior to the beginning of the budget year.</td>
<td></td>
</tr>
<tr>
<td>42 County solicitation of bids from vendors for purchase, lease-purchase, or rental of supplies, materials, and equipment.</td>
<td>19 O.S. § 1505</td>
<td>One</td>
<td>LCN</td>
<td>Notice is to be published at least 10 days prior to the date for bid openings.</td>
<td></td>
</tr>
<tr>
<td>43 Hearing on proposed budget of emergency medical service district.</td>
<td>19 O.S. § 1714</td>
<td>One</td>
<td>LCN</td>
<td>The hearing must be set no later than 15 days prior to the beginning of the budget year and publication must be not less than 5 days before the hearing date.</td>
<td></td>
</tr>
<tr>
<td>44 Public trusts – sale of bonds.</td>
<td>60 O.S. 2003, § 176(f)</td>
<td>At least once a week for two successive weeks</td>
<td>LCN in county where principal office of the trust is located.</td>
<td>Two successive weeks prior to the date bids are received and opened</td>
<td></td>
</tr>
<tr>
<td>45 Public trusts – award of contracts for construction, labor, and/or equipment.</td>
<td>60 O.S. 2003, § 176(h)</td>
<td>At least once a week for two successive weeks</td>
<td>LCN in the county where the major part of the work is to be done.</td>
<td>Two successive weeks prior to the date bids are received and opened</td>
<td></td>
</tr>
<tr>
<td>46 Warranty – Treasurer publishes notice of moneys on hand to pay registered warrants.</td>
<td>62 O.S. § 475</td>
<td>One</td>
<td>Newspaper (Not specified)*</td>
<td>Interest must cease on warrants 30 days after publication.</td>
<td></td>
</tr>
</tbody>
</table>

* Or by posting 5 times in public places
### Table 9-1. Notice Identification and Publication Information (Continued)

<table>
<thead>
<tr>
<th></th>
<th>Subject and Citation</th>
<th>Statute Reference</th>
<th>Number of Publications</th>
<th>Where Published</th>
<th>When Published</th>
</tr>
</thead>
<tbody>
<tr>
<td>47</td>
<td>Publication of financial statements and itemized statements of estimated needs and probable income from sources including ad valorem tax for current fiscal year of the Board of County Commissioners, city and town governing bodies, and boards of education of school districts.</td>
<td>68 O.S. 2003, § 3002</td>
<td>One</td>
<td>LCN in such political subdivision; if no such newspaper, then LCN of general circulation</td>
<td>Counties on or before August 17; incorporated towns by August 22; cities by August 27; and school districts by September 1 – or within 5 days after filing.</td>
</tr>
<tr>
<td>48</td>
<td>Notice to present claims of indebtedness against county.</td>
<td>62 O.S. § 310.4</td>
<td>Two successive issues of a daily or one issue of a weekly paper</td>
<td>LCN</td>
<td>Anytime during July</td>
</tr>
<tr>
<td>49</td>
<td>Notice of transfer of funds from the county sinking fund to the county general fund.</td>
<td>62 O.S. § 445</td>
<td>Once</td>
<td>**</td>
<td>Prior to intent to transfer</td>
</tr>
<tr>
<td>50</td>
<td>Publication of all revisions of increase or additional items over that submitted in Board of County Commissioners’ estimate of needs.</td>
<td>68 O.S. § 3007</td>
<td>Two successive issues of a daily or one issue of a weekly</td>
<td>LCN</td>
<td>As soon as possible</td>
</tr>
</tbody>
</table>

** In municipality or in such county if there is not newspaper published in the city, town, or school district.
Table 9-1. Notice Identification and Publication Information (Continued)

<table>
<thead>
<tr>
<th>Subject and Citation</th>
<th>Statute Reference</th>
<th>Number of Publications</th>
<th>Where Published</th>
<th>When Published</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notice of hearing at which any taxpayer may be heard for or against any part of the estimate of needs for expenses of current year.</td>
<td>68 O.S. § 3013</td>
<td>One</td>
<td>LCN</td>
<td>Prior to hearing date</td>
</tr>
<tr>
<td>Notice of request for supplemental appropriations to a budget.</td>
<td>68 O.S. § 3021</td>
<td>One</td>
<td>LCN</td>
<td>At least 3 days prior to meeting of County Excise Board</td>
</tr>
<tr>
<td>Notice that budgets and levies are on file in the office of the County Clerk.</td>
<td>68 O.S. § 3022</td>
<td>One</td>
<td>LCN</td>
<td>As soon as possible</td>
</tr>
</tbody>
</table>
Chapter Ten

Duties of the County Commissioner: County Administration

Administrative Duties

[ The County Commissioners serve on the Board of County Commissioners and act as the principal administrators of the county.

The following tasks are some of their primary duties:

- Developing personnel policies, designating holidays, and approving salaries for county employees ]
Duties:  Administration

- Approving payment of the county payroll and travel expenses
- Purchasing surety bonds (blanket bonds) to cover all county officers and employees
- Approving purchases of supplies, equipment, and services for the county

Office Location and Hours

The Board of County Commissioners must provide office space, record storage, and supplies at the county seat for all county offices. All county offices should be open during the same hours as determined by mutual agreement among the county officials. Office hours must be posted in a prominent place easily seen by the public. A county commissioner can establish additional offices at any location within the county.

An Attorney General’s opinion made in 1983 states that while elected county officials must make their records available to the public on weekday mornings and afternoons for approximately eight hours, those officials are not required by statute to maintain office hours for eight hours. It also states that employees of an elected county officer are not required by statute to work an eight-hour workday.

Holidays

County employees observe all holidays prescribed by Oklahoma State law plus all holidays designated by their county government. The Board of County Commissioners and the County Excise Board must designate and publish, between January 1 and January 20 of each year, those holidays on which county offices will close.

Personnel Policies

The Board of County Commissioners establishes personnel policies for all county employees with the majority vote of all county officers.

Salaries

The Board of County Commissioners has the authority to recommend the total amount of funds that can be used for the combined salaries in each of the county offices. The County Excise Board is responsible for reviewing and approving these recommendations. County officers’ payroll budgets cannot exceed these approved funds.
Salaries must be paid from annual appropriations made from the general county fund and the Board of County Commissioners and the County Excise Board must ensure that these funds are appropriated and paid.

Chapter Three in this handbook, The County Budget Process, contains detailed information on County Excise Boards and County Budget Boards.

The statutes dictate guidelines for computing wages and salaries for elected officials and deputies, assistants and other employees. County officers’ salaries are based upon the assessed valuation and population of the counties. The maximum salaries for deputies and other county employees are calculated as a percentage of the county's elected officials’ salaries.

Salaries must be paid either monthly or twice a month as ordered by the Board of County Commissioners.

Changes in salary must take place on and after the 1st day of July of each fiscal year.

Salary calculations begin with a basic amount to which a supplement may be added as shown in Figures 10-1 and 10-2.

Figure 10-1 shows a calculation for the maximum permissible salary for officers in counties that have not approved ad valorem tax exemption (have not passed the household personal property and livestock exemption). Salaries are calculated based on the county’s net valuation of all tangible taxable property and population.

Figure 10-2 shows a calculation for the maximum permissible salary for officers in counties that have approved ad valorem tax exemption (have passed the household personal property and livestock exemption). Salaries are calculated based on the county’s service-ability, which the statutes define as the total amount of revenue authorized to be collected from the millage rate levied against the taxable valuation of property within the county, and the population or service-load.

Please refer to the Personnel Guidelines for Elected County Officials, Second Edition, published by the Association of County Commissioners of Oklahoma, for additional information on office personnel requirements, nepotism, and salaries.
**Basic Annual Salaries for counties approving ad valorem tax the household personal property and livestock exemption:**

<table>
<thead>
<tr>
<th>Net Valuation (Millions)</th>
<th>County Officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0-40</td>
<td>$19,000 minimum to $39,000 maximum</td>
</tr>
<tr>
<td>$40-80</td>
<td>$22,500 minimum to [$42,500] maximum</td>
</tr>
<tr>
<td>$80-300</td>
<td>$24,500 minimum to $44,500 maximum</td>
</tr>
<tr>
<td>$300-600</td>
<td>$22,500 minimum to $42,500 maximum</td>
</tr>
<tr>
<td>More than $600</td>
<td>$19,000 minimum to $39,000 maximum</td>
</tr>
</tbody>
</table>

**Increase to Basic Salary**

Net Valuation (Assessed value after removing all exemptions)

<table>
<thead>
<tr>
<th>Valuation Range</th>
<th>Supplement Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0-75 million</td>
<td>$100 x each $1,000,000 or major fraction*</td>
</tr>
<tr>
<td>$75-500 million</td>
<td>$100 x each $5,000,000 or major fraction</td>
</tr>
<tr>
<td>$500 million-2 billion</td>
<td>$125 x each $7,000,000 or major fraction</td>
</tr>
<tr>
<td>Over $2 billion</td>
<td>$125 x each $20,000,000 or major fraction</td>
</tr>
</tbody>
</table>

Population

<table>
<thead>
<tr>
<th>Population Range</th>
<th>Supplement Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-75,000</td>
<td>$12.50 x each 1,000 population or major fraction</td>
</tr>
<tr>
<td>75,000-150,000</td>
<td>$12.50 x each 5,000 population or major fraction</td>
</tr>
<tr>
<td>Over 150,000</td>
<td>$12.50 x each 10,000 population or major fraction</td>
</tr>
</tbody>
</table>

*Major fraction is any amount greater than ½.

**Example:**

County Commissioner in a county of 202,000 population and valuation of $88,000,000

- Basic Salary = $24,500
- Supplement for Valuation:
  - 0-$75 million: $100 x 75 = $7,500.00
  - Over $75 million: $88-75 ÷ 5 = 2.6 or 3 = $100 x 3 = $300.00
- Supplement for population:
  - 0-75,000 population: $12.50 x 75 = $937.50
  - 75,000-150,000 population: $150-75 ÷ 5 = 15
    - $12.50 x 15 = $187.50
  - Over 150,000 population: $202-150 ÷ 10 = 5.2 or 5
    - $12.50 x 5 = $62.50
- Maximum Permissible Salary: $33,487.50

**Figure 10-1. Sample Salary Calculation for County Officers in Counties Not Approving Ad Valorem Tax Exemption**
**Basic Annual Salaries for counties approving ad valorem tax the household personal property and livestock exemption:**

<table>
<thead>
<tr>
<th>Service-Ability</th>
<th>County Officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0-40</td>
<td>$19,000 minimum to $39,000 maximum</td>
</tr>
<tr>
<td>$40-80</td>
<td>$22,500 minimum to [$42,500 ] maximum</td>
</tr>
<tr>
<td>$80-300</td>
<td>$24,500 minimum to $44,500 maximum</td>
</tr>
<tr>
<td>[$300-1000]</td>
<td>$22,500 minimum to $42,500 maximum</td>
</tr>
<tr>
<td>[ More than $1000 ]</td>
<td>$19,000 minimum to $39,000 maximum</td>
</tr>
</tbody>
</table>

**Increase to Basic Salary**

Service-Ability (Revenue collected for county purposes)
- $0-750,000: $100 x each $10,000 or major fraction*
- $750,000-5,000,000: $100 x each $50,000 or major fraction
- $5,000,000-20,000,000: $125 x each $70,000 or major fraction
- Over $20,000,000: $125 x each $200,000 or major fraction

Service Load (Population)
- 0-75,000: $12.50 x each 1,000 population or major fraction
- 75,000-150,000: $12.50 x each 5,000 population or major fraction
- Over 150,000: $12.50 x each 10,000 population or major fraction

*Major fraction is any amount greater than ½.

**Example:**

County Commissioner in a county with a service load of 202,000 and service-ability of $88,000

Basic Salary = $24,500

Service-Ability Factor:
- $0 – 750,000: $100 x 75 = $7,500.00
- Over $750,000: $880-750 ÷ 50 = 2.6 or 3 x $100= $300.00

Service Load:
- 0-75,000 population: $12.50 x 75 = $937.50
- 75,000-150,000 population: $150.75 ÷ 5 = 15
- $12.50 x 15 = $187.50
- Over 150,000 population: $202-150 ÷ 10 = 5.2 or 5
- $12.50 x 5 = $62.50

Maximum Permissible Salary: $33,487.50

**Figure 10-2. Sample Salary Calculation for County Officers in Counties Approving Ad Valorem Tax Exemption**
**Fair Labor Standards Act**

All counties must comply with the Fair Labor Standards Act, which is a federal law that mandates a minimum wage and maximum hours (the number of hours an employee can work before receiving overtime pay) for all employees in the United States.

**Benefits**

Counties have the following two choices in providing their employees with retirement plans:

- **Oklahoma Public Employees Retirement System**

  County personnel are covered under the Oklahoma Public Employees Retirement System (OPERS). Any county qualifies as a participating employer if its employees are covered by Social Security and are not eligible for another retirement system. In qualifying counties, employees become eligible for OPERS on the first day of the month that immediately follows their employment, if they meet the following requirements:

  ♦ Their positions are not seasonal or temporary.
  ♦ Their positions require at least 1000 hours of work per year.
  ♦ Their salaries or wages are at least the minimum wage for their positions.

This retirement system offers its members normal retirement benefits, total disability benefits, credit for military service and other options, such as early retirement.

For complete details regarding OPERS, refer to the *Oklahoma Public Employees Retirement System Handbook*.

- **County Employees’ Retirement System**

  In counties with populations of 330,000 or more, the Board of County Commissioners can make a resolution to use the County Employees’ Retirement System. This system requires a joint contribution from the county and its employees.

  19 O.S. 2003, §§ 952.A.1, 957

**Travel Expenses**

County officers and deputies are entitled to reimbursement for certain travel expenses incurred when performing official duties.

19 O.S. § 163
Expenses must be submitted to the Board of County Commissioners on sworn, itemized claims.

In lieu of reimbursement for traveling expenses within their county, officers can receive monthly travel allowances. The County Commissioner and County Sheriff can each receive a monthly allowance of $500.00. The County Assessor can receive a monthly allowance of $400.00 and the County Clerk, Court Clerk, and County Treasurer can each receive a monthly allowance of $300.00. These travel allowances are taxed as income.

Failure of a county officer to attend any school, conference, or meeting unless excused prior to the meeting shall cause the officer to forfeit the right to the monthly travel allowance for the month that the school, conference, or meeting is held.

Attendance is not mandatory at any meeting, school, institute, or conference sponsored or held by anyone other than a state officer or agency head. However, if appropriated travel funds are available for travel to such functions, either within or outside the state, travel expense reimbursement in addition to the monthly travel allowance is allowed.

[ Safety Incentive Awards ]

County Commissioners may provide incentive awards for safety related job performance. No employee can be recognized more than once every calendar year, and the award must not exceed the value of $100.00.

Susan Ulrich, Comanche County Commissioner, District 3, receives a safety award from Dale Frech, ACCO Safety Director.

19 O.S. § 165
19 O.S. § 166
19 O.S. § 339 (A.10)
**Loyalty Oaths and Oaths of Office**

After each election, the Board of County Commissioner must ensure that all new county officers sign and affirm an oath of office and sign a loyalty oath. Copies of these oaths are in Chapter Six, Office of the County Commissioner.

**The Blanket Bond**

The Board of County Commissioners must purchase a sufficient surety contract, or blanket bond, to cover all elected officials and their employees. This bond is like an insurance policy that protects the county from any misconduct or wrongdoing while the officers or any employees are performing their duties. This bond covers the county up to the insurance limit of the bond, and is in force throughout their terms. A copy of this bond should be kept on file in the County Clerk’s office.

The law does not specify a minimum amount for the blanket bond, but a memo from the District Attorney’s Training Coordinating Council July 2, 1979 suggests that “The bond for all county employees should be set at approximately $2,500. The Board or any officer can request an additional bond if the financial responsibilities exceed the present bond coverage. The county is responsible for appropriating the funds for this additional bond.

The statutes require a higher bond of at least $50,000 for County Treasurers.

**The Board of County Commissioners should check the county’s property and casualty coverage to determine if bonds are covered as part of the policy.**

**The County Seal**

The Board of County Commissioners must obtain and keep a seal to be used as the official seal of the county.

**The official county seal is kept by the County Clerk for use on official county business that requires sealing.**

The County Clerk cannot use any other seal in conducting the official business of the county. The impression of the seal is considered sufficient for any transaction that requires sealing. The county can elect to use either a manual stamp or an electric seal.

No mandates specify which documents must be sealed. The general practice is to place the seal on any document filed with the County.
Clerk. A document is not really considered official unless it bears the official seal. The use of the seal by the County Clerk was originally intended to attest or witness a signature.

No mandates dictate the wording on the seal. While designs and logos are arbitrary, the official seal’s wording reflects the State of Oklahoma and should include the name of the county and the words “County Clerk.”

Since the County Clerk’s office has been expanded to include Register of Deeds’ functions, the County Clerk’s seal satisfies the requirement for a Register of Deeds seal.

**Signature List for Secretary of State**

Upon assuming office, The County Commissioner must sign the signature list for elected officials provided by the County Clerk. The County Clerk notarizes and certifies the list and files it with the Secretary of State.

If the County Commissioner or any other county officer uses some method of reproducing the signature such as a stamp, engraving, or imprinting, a facsimile must be filed with the Secretary of State along with the manual signature.

19 O.S. § 325

19 O.S. § 257

62 O.S. §§ 601-606
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This chapter contains information about sinking funds for county bond issues and judgments, and discusses the duties and responsibilities of the Board of County Commissioners and other county officers.
Creating Sinking Funds

Either before or at the time a county incurs any debt that requires voter approval, the county must create a sinking fund to repay the principal within 25 years from the time the debt is incurred and to pay accruing interest, usually twice a year.

Counties must levy sufficient additional taxes to create a sinking fund to be used in the following manner:
1. To pay the interest coupons (payments) as they fall due
2. To pay the bond principal as it falls due
3. To pay any judgments that might be required

Issuing County Bonds

Bonds issued by state or local governments (including counties) or other public entities at the state or local level are called Municipal Bonds.

When a county or other public entity issues a Municipal Bond, the bond is purchased by an individual or an institution such as a bank, a charitable foundation, a college, an insurance company, or a pension fund. By purchasing the bond, the purchaser is loaning money to the issuer for some specific purpose. The bond issuer promises to repay the loan on a specified future date and to pay the purchaser a guaranteed rate of interest until the loan is repaid. Interest on the loan is paid once each year.

County Commissioners’ Role in Municipal Bond Issues

Any bonds issued by the county must be signed by the chairman of the Board of County Commissioners and authenticated by the County Clerk, under the county seal.

[ Likewise, any bonds issued by a County Trust Authority have similar requirements, per that trust’s indenture and applicable legal requirements. ]
Understanding Municipal Bonds

Municipal bonds (nicknamed munis) are bonds issued by states, cities, counties and various districts to raise money to finance operations or to pay for projects. The projects they finance include hospitals, schools, power plants, office buildings, and airports. Municipalities levy taxes as their first source of revenue. When they need more money (such as when they overspend), they may turn to issuing bonds as a way to raise extra money.

Individual investors purchase the majority of municipal bonds. These bonds are usually issued in $5,000 face-value denominations or multiples of $5,000. They mature in anywhere from one to fifty years. Like other bonds, they may also be bought at a discount. For example, an investor may buy a $5,000 bond for only $4,000. At maturity, he or she will receive the original $5,000.

The interest earned by municipal bonds is not subject to federal taxes.

Bond Issue

Municipal bonds are usually issued with the assistance of an investment banker, and/or placement agent, who agree to buy the municipal bonds and possibly resell them to the public. If a bond issue is relatively small, a single investment banker may float the issue. For larger bond issues, a number of investment bankers may form a syndicate or underwriting group, which disbands after the bonds have been sold.

Usually, underwriters make competitive bids to the county to underwrite a bid issue, and the underwriter who enables the county to pay the lowest rate of interest wins the bid, assuming that the other costs are equal among bidders.

Other costs of issuing bonds can sometimes be significant and include underwriting fees, bond insurance, bond attorney fees, and other expenses.

Another consideration for counties during this process is to examine these overall costs incurred in each bond issue. Researching similar bond issues may help a county or trust to incur only a reasonable level of costs per issue.
Indentures

The details of a bond purchase agreement are summarized on the actual bond and explained on an indenture or transcript of proceedings. Each bond contains the following information:

- Serial number
- Principal amount
- Date on which principal amount is to be repaid
- Interest rate
- Issuer’s name

Bond Issue Amounts

Bonds are ordinarily issued in denominations of $5,000. The bond amount is the bond's principal amount, or face value, which will be repaid to the bondholder when the bond expires or matures.

Oklahoma law requires the Board of County Commissioners to sell bonds issued by a vote of the people for no less than face value.

Specific Purpose for Debt

All laws that authorize any state, county, or other political entity to borrow money must specify the purpose for which the money will be used. The money cannot be borrowed for any other purposes except the one specified.

County Debt Limit

No county can incur any debt, in any manner, for any purpose, for an aggregate amount that exceeds five percent of the taxable valuation of the county. All debts must be approved by a 3/5 vote (60%) of the county voters at an election held specifically for that purpose.

Certificate of Legal Compliance

No bond of any county is valid unless both the County Clerk and the County (District) Attorney certify that the bond is issued according to the law and within the county’s debt limit.

Oklahoma Constitution
Article 10 §16

Oklahoma Constitution
Article 10 §26

Oklahoma Constitution
Article 10 §29
Payments for Advisors and Other Expenses

All expenses associated with developing a bond issue, such as fees to a bond attorney, financial advisor, bond printer, or other consultants, can legally be paid from the bond issue proceeds.

When bonds are issued, the proceeds are allocated not only to the expenses of the issue but also to such things as a “debt service reserve fund,” “construction contingency,” and/or “bond insurance premium.” A bond insurance premium is to insure repayment of the bonds just like mortgage insurance is often required on a house loan. A debt service reserve fund has a similar purpose. It is a portion of the bond issue proceeds that is set aside and held by the paying agent (such as a bank trust department) to make a debt payment or two in the event the local government entity fails to provide the money for the payment. In summary, costs and reserve requirements may be significant. Bond consultants can provide these figures.

Since the fiscal agent will continue in service to the county for the life of the bonds, a sinking fund levy that is made to service the bonded indebtedness can provide for fiscal agent fees.

Bond Terms

Serial Bonds

In some instances, the county is legally required to issue serial bonds. Revenues that the county has dedicated to bond redemption are placed into a sinking fund. Under the serial redemption arrangement, the county is committed to redeem a certain portion of the bond issue each year until the entire issue is retired. A portion of the bonds are issued with short-term maturities, and subsequent portions of the bond issue mature in the following years.

The serial bond approach enables the cost of a public improvement to be shared among its present and future beneficiaries. Also, the overall cost of breaking an issue into short-term, medium-term, and long-term bonds is usually less to the county. Furthermore, investors are attracted to issues, which allow for spreading an investment over several maturities so that they can get some of their principal back each year or every few years.

Register Bonds

In some cases the law stipulates that the county issue registered bonds, while in other cases bearer bonds are stipulated.

- **Register bonds** involve maintaining books in which the names and addresses of the bond owners are registered.
Interest payments are mailed to the owners usually every six months.

The Federal Tax Code was amended in 1983 to require that bonds must be registered in order to retain their tax-exempt status. Consequently, the Oklahoma Statutes were amended to provide the legal basis for registration of bonds.

**Coupon Bonds**

Whenever the terms coupon bond or coupon bonds appear in any statute, these terms mean any bond, note, or other evidence of debt of any public entity, department, public trust, or agency, regardless of whether these instruments are in coupon, registered, or other form. The use of the word coupon does not limit the form of instruments that these entities are authorized to issue. The terms coupon or coupon rate mean interest or interest rate.

**Major Bond Categories**

Municipal Bonds are broken down into specific categories depending on the purpose of the bond issue. Table 11-1 lists Municipal Bond categories and shows any statutory references that apply to each bond category.

**Registering Bonds**

**Registration Systems**

Each bond issuer is authorized to establish and maintain a system of registration for each obligation it issues. The bond issuer can amend, discontinue, and reinstitute any system, subject to covenants. These registration systems may be one of the following:

- A system in which only certificated, registered public obligations are issued
- A system in which only uncertificated, registered public obligations are issued
- A system in which both certificated and uncertificated, registered public obligations are issued.
<table>
<thead>
<tr>
<th>Bond Category</th>
<th>Statute References</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Obligation Bonds</strong></td>
<td>62 O.S. §§ 291-292</td>
</tr>
<tr>
<td>Backed by the full faith, credit, and taxing</td>
<td>62 O.S. § 348.1</td>
</tr>
<tr>
<td>power of the county, these bonds tend to receive</td>
<td>62 O.S. §§ 381-422</td>
</tr>
<tr>
<td>the highest credit rating and therefore pay the</td>
<td>Oklahoma Constitution Article X §29</td>
</tr>
<tr>
<td>lowest interest rate.</td>
<td></td>
</tr>
<tr>
<td><strong>Limited-Tax General Obligation Bonds</strong></td>
<td></td>
</tr>
<tr>
<td>Similar to General Obligation Bonds, except these</td>
<td></td>
</tr>
<tr>
<td>bonds have a legal restriction on the level of</td>
<td></td>
</tr>
<tr>
<td>taxation that can be imposed to service the debt.</td>
<td></td>
</tr>
<tr>
<td><strong>Revenue Bonds</strong></td>
<td></td>
</tr>
<tr>
<td>Revenue Bonds are secured by the earnings of the</td>
<td></td>
</tr>
<tr>
<td>facility constructed from the proceeds of the</td>
<td></td>
</tr>
<tr>
<td>bond issue.</td>
<td></td>
</tr>
<tr>
<td><strong>Double-Barreled Revenue Bonds</strong></td>
<td></td>
</tr>
<tr>
<td>The same as Revenue Bonds except that these</td>
<td></td>
</tr>
<tr>
<td>bonds are backed by other sources in addition to</td>
<td></td>
</tr>
<tr>
<td>the revenues generated by the constructed facility.</td>
<td></td>
</tr>
<tr>
<td><strong>Industrial Development Bonds</strong></td>
<td>62 O.S. § 651-661</td>
</tr>
<tr>
<td>These bonds are used to finance the construction</td>
<td></td>
</tr>
<tr>
<td>of facilities to encourage manufacturing,</td>
<td></td>
</tr>
<tr>
<td>business, recreational, and cultural growth in</td>
<td></td>
</tr>
<tr>
<td>a county. The debt payments usually come from</td>
<td></td>
</tr>
<tr>
<td>rental payments made to the county by the</td>
<td></td>
</tr>
<tr>
<td>organization that occupies the facility.</td>
<td></td>
</tr>
<tr>
<td>[These bonds do not affect the debt limit of the</td>
<td></td>
</tr>
<tr>
<td>county.]</td>
<td></td>
</tr>
<tr>
<td><strong>[Oklahoma Private Activity Bonds]</strong></td>
<td>62 O.S. § 695.22</td>
</tr>
<tr>
<td>These bonds are issued by the state to promote</td>
<td></td>
</tr>
<tr>
<td>employment and economic development, assure the</td>
<td></td>
</tr>
<tr>
<td>general health, safety, and welfare of the</td>
<td></td>
</tr>
<tr>
<td>citizens and residents of the state, and lessen</td>
<td></td>
</tr>
<tr>
<td>the burdens of government.</td>
<td></td>
</tr>
<tr>
<td>The State Bond Advisor determines each year the</td>
<td>62 O.S. § 695.25</td>
</tr>
<tr>
<td>maximum total volume of private activity bonds</td>
<td></td>
</tr>
<tr>
<td>that can be issued that year.</td>
<td></td>
</tr>
<tr>
<td>Bond Category</td>
<td>Statute References</td>
</tr>
<tr>
<td>-------------------------------------------</td>
<td>--------------------</td>
</tr>
<tr>
<td><strong>Road Improvement Bonds</strong></td>
<td>11 O.S. §§ 36-301~36-303</td>
</tr>
<tr>
<td>Bonds issued for road improvement districts are paid by the property owners who benefit from the road improvements based on the County Tax Assessor's appraisal and apportionment. These payments are due in ten equal annual installments with interest applied per annum until paid, as set forth in the statutes. The total assessments can be paid without interest if paid within 30 days of the resolution to levy assessments. Since they are not a liability of the county, they do not affect the county debt limit.</td>
<td>19 O.S. §§ 1257, 1259</td>
</tr>
<tr>
<td><strong>Public Trust Bonds</strong></td>
<td>60 O.S. § 176</td>
</tr>
<tr>
<td>Express trusts may be created to issue obligations and to provide funds to further and accomplish any authorized and proper public function or purpose of the state or of any county or municipality or any combination. An example would be an industrial development authority trust.</td>
<td>19 O.S. §§ 1230-1263</td>
</tr>
<tr>
<td><strong>County Buildings Bonds</strong></td>
<td>19 O.S. §§ 734</td>
</tr>
<tr>
<td>A county may issue general obligation bonds to acquire land and build or remodel a courthouse or jail. These bonds require a 3/5 vote of the people. Bonds issued for county building programs are made with an interest rate of no more than 10% per annum. The bonds are issued in denominations from one hundred to one thousand dollars, and they are paid within 25 years.</td>
<td>19 O.S. §§ 738</td>
</tr>
<tr>
<td></td>
<td>62 O.S. §§ 498.1</td>
</tr>
</tbody>
</table>

**System Creation and Maintenance**

The bond issuer must establish, amend, discontinue, or reinstitute the bond registration system, and the official or official body must maintain that system.

**Description**

The bond issuer must describe the bond registration system in the registered public obligation or in the official actions which provide for original issuance of the registered obligation, and in subsequent official actions providing for amendments and other matters from time to time. Such description may reference a program of the issuer, which is established by the official or official body.
Understanding Implications of the Federal Tax Reform Act of 1986

**Federal Tax Interest Income Exemption**

In addition to the relatively low risk of investing in municipal bonds, a major incentive for investment in municipal bonds has been their tax-exempt status. This status allows local governments to finance improvements at a relatively low cost to taxpayers and allows investors to earn an effective yield on their investment at least equal to yields of more risky taxable investments.

The IRS web site, http://www.irs.gov, has information on the types of bonds available and reporting requirements.

**Restrictions**

The Federal Tax Reform Act of 1986 has placed some restrictions on the types of municipal bonds, which can retain a tax-exempt status. Bonds issued for “governmental” and certain “private activity and exempt facility” purposes are allowed tax-exempt status. The following governmental projects qualify for unrestricted tax-exempt financing:

- Traditional general public projects such as roads, bridges, schools, public buildings, parks, sewers (except treatment)
- Similar infrastructure projects
- Certain projects which otherwise might be taxable might be done on a tax exempt basis through a private activity bond.

The tax act prohibits more than 10% of a tax-exempt bond’s proceeds from being used by a private business whenever more than 10% of the debt service payments are derived from that private business.

The tax act eliminates tax-exempt bond uses unless they meet the test of public ownership and use.

The following private activities can no longer use tax-exempt financing:

- Sports
- Conventions
- Trade show parking
- Industrial parks

62 O.S. § 695.22
• Pollution control facilities

**Arbitrage Restrictions**

Arbitrage involves a local government issuing tax-exempt bonds and investing the proceeds at a higher interest rate, until the proceeds are needed. The difference between the interest income and the interest expense is called “arbitrage earnings.”

The interest rate that a county pays on a tax-exempt bond is lower than the interest rate of taxable bonds. For example, if a county invests the proceeds of a tax-exempt bond on which the interest is 7% in an otherwise taxable investment that pays 10% interest, the county’s arbitrage earnings are 3%.

Under the tax bill, arbitrage earnings in excess of the allowable limits must be rebated to the federal government. The following situations are exceptions to this rule:

• When all gross proceeds of a bond issue are expended within six months of bond issue
• When small governmental units issue bonds totaling $5 million or less annually
• Two-year construction spend-down exemption
• 18-month exemption when proceeds are used for governmental purposes

**Internal Revenue Service Report**

Counties must now file reports with the Internal Revenue Service each time they issue any tax-exempt bond. Failure to do so within certain time limits can result in the loss of tax exemption for that particular bond issue. The credit rating of the county could also suffer.

**Seeking Assistance With Bond Issues**

The County Commissioners can contact the following state offices for guidance and assistance on bond issues:

• Oklahoma State Bond Advisor’s Office
  5900 North Classen Court
  Oklahoma City, Oklahoma 73118
  405-602-3100
• Oklahoma Securities Commission
  Department of Securities
Paying Judgments

A judgment is a court decision regarding the rights of parties. 62 O.S. § 361

Judgments can occur for the following reasons:

- To pay money owed – for example a claim that workers compensation was not paid. 51 O.S. § 151 et-seq
- To pay for damages to person or property – for example a claim that a violation of a prisoner’s civil rights has occurred.
- For no or inadequate insurance

Judgment claims are filed with the County Clerk.

Please refer to Chapter Five, Governmental Tort Claims Act, for more information on suits against the county.

Purpose of Judgment Sinking Fund

Sinking funds are used to accumulate funds to retire debt or satisfy obligations of liability. The constitution provides information on revenue for sinking funds and the uses to which that revenue can be applied. The statutes explain how to fulfill the statutory mandates regarding judgment sinking funds.

Oklahoma Constitution
Article 10 §28

62 O.S. § 431

62 O.S. §§ 365.2~365.5
Roles of County Officers Regarding Judgments

The Court Clerk

The Court Clerk has the following responsibilities regarding judgments:

- [ ]
- [ Retain ] copies of all documents bearing the signature of the Judge which specify the relief granted or order made in the Journal Record
- Enter the judgment on the Appearance Docket and Journal Record containing data relative to the case

The Appearance Docket is a permanent court record that contains cases filed in the district court with relevant information such as the type of case, the nature of the case, the attorneys involved, and the pleadings filed.

- Keep a case file
- Upon receipt of the Treasurer’s check, issue an official receipt and deposit the check in the official depository account and enter a credit in the case involved
- Make payment by official voucher to the judgment creditor and credit the judgment roll with the amount of the payment [as ordered by the Court]
- [Provide a certified copy of the journal entry to the judgment creditor or attorney]

The County Treasurer

The County Treasurer has the following responsibilities regarding judgment:

- Maintain the Treasurer’s Judgment Ledger (SA&I Form 324)
- Supply information to the judgment creditor or attorney for the judgment creditor that is necessary to file the claim form number 334 prescribed by SA&I

This claim form is filed with the treasurer by the creditor or creditor's attorney. The form itemizes the judgments to be paid, including principal sums, any sums already paid, and balance due with interest.
• Upon receipt of the claim, determine if there is sufficient cash in the sinking fund
   If so, approve the claim and transmit it to the County Clerk for approval
• Upon approval by County Clerk, send the payment by treasurer's check to the Court Clerk and make the appropriate bookkeeping entries
• Close out the sinking fund with the balance going to the General Fund [upon authorization of the County Excise Board]
• [Receive the statement of judgment from the judgment creditor of attorney]

The County Clerk

The County Clerk has the following responsibilities regarding judgments.

• Act as the clerk for the County and all townships and dependent school districts in the County.
• Receive the statement of judgment from the judgment creditor or attorney, in the form prescribed by the Administrative Director of the Courts, as filed in the County Clerk's office in that county
• Prepare and maintain the Judgment Index
   The Judgment Index must include the name of the judgment debtor, the name(s) of judgment creditor(s), the name of the Court which granted the judgment, the number and style of the case in which the judgment was filed, the amount of the judgment (including interest, costs and attorney's fees, if shown), the date of the filing with the Court Clerk of the Court which granted the judgment, and the date of the filing of the judgment with the County Clerk.
   SA&I recommends that the entry also include the reception number, and the book and page.
• Upon receipt of the claim (from the County Treasurer) the County Clerk must compare it against the records. If it is correct, approve the claim and return it to the County Treasurer for payment.
• In addition to a record of each judgment, record (when such cases occur) the case number and date of final decree of either

62 O.S. § 365.5
62 O.S. § 445
62 O.S. § 365.2
12 O.S. § 706
the Oklahoma Court of Tax Review or the Oklahoma Supreme Court that invalidates any levy or part of levy attempted to be made and notify the Court Clerk.

**The Board of County Commissioners**

For any judgments against the county, the Board of County Commissioners must approve payment of the judgment.

**Sinking Fund Levy Computation**

The following forms are used in computing sinking fund levies.

- Treasurer’s Judgment Ledger (SA&I Form 324)
- Court Clerk Municipal Judgment Claim (SA&I Form 334)
- Assigned Judgment Claim
- Court Clerk’s Municipal Judgment Roll (SA&I Form 326)
- Record of Municipal Judgments (SA&I Form 325)
- Application for Release of Judgment (Court Clerk)
  Submitted by the judgment debtor to the Court Clerk
- Certificate of Release (Court Clerk)
  Issued by the Court Clerk to the judgment debtor

**Annual Principal and Interest**

The amount of the judgment (the principal) is paid in three equal payments beginning in the fiscal year that follows the fiscal year in which the judgment was made. No payment is made until the first third is placed in the budget and is levied for collection.

Interest accrues on the outstanding principal balance at a rate either set by the court or by the court administrator’s office.

**Prepayment of Judgments**

If sufficient cash is available to make the annual principal and interest payment prior to the anniversary date of the judgment, the amount of interest due is prorated according to the actual elapsed time. In other words, just like any other debt, the sooner it is paid, the smaller the amount of interest.

**Closing the Account**

After the judgment, plus interest, is paid in full and a release or similar document is received from the Court (Court Clerk), any balance in the sinking fund should be transferred to the County General Fund.
**Alternative Methods of Handling Claims**

Claims for less than $10,000 can be settled out of court to avoid a court judgment.

One judgment can be paid from the excess in another sinking fund and then that fund is repaid.

**Example Judgment:**

Journal Entry of Judgment

On this 16th day of August 2002, this case comes on to be heard before the undersigned judge on the Plaintiff’s motion for summary judgment. …

It is therefore ordered, adjudged and decreed by the Court that the plaintiff is entitled to have and recover judgment of and from the defendant, Board of County Commissioners of the County of Farside, in the sum of $101,702.95 principal and back interest of $2,021.71 from the date the petition was filed through August 16, 2002 at 7.48% per annum, together with court costs in the amount of $131.00, and attorney’s fees in the amount of $1,500.00, all together with interest thereon at 7.48% per annum until paid, and for future accruing costs, to be collected by plaintiff and satisfied by defendant as provided by law for judgments against counties.

Signed by Honorable Judge Lary Garson

So, the county got sued and must pay the sum of the costs to date, plus 7.48% interest until paid. Total costs are:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal</td>
<td>101,702.95</td>
</tr>
<tr>
<td>Back Interest</td>
<td>2,021.71</td>
</tr>
<tr>
<td>Court Costs</td>
<td>131.00</td>
</tr>
<tr>
<td>Attorney’s Fees</td>
<td>1,500.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>105,355.66</td>
</tr>
</tbody>
</table>

One-third of the total will be paid each year, plus interest. Payments generally begin as soon as a sinking fund levy can be made and collected. In this case, it is assumed that the levy is begun in 2002 and the first payment is made in April 2003 following the second half collection of property taxes. Therefore, the first interest payment is six months interest on the total due. Thereafter, annual interest is computed on the remaining balance.

<table>
<thead>
<tr>
<th>Payments</th>
<th>FY 2002-03</th>
<th>FY 2003-04</th>
<th>FY 2004-05</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal (1/3)</td>
<td>35,118.55</td>
<td>35,118.55</td>
<td>35,118.55</td>
</tr>
<tr>
<td>Interest</td>
<td>3,996.14</td>
<td>5,253.74</td>
<td>2,626.87</td>
</tr>
<tr>
<td><strong>Total Payment</strong></td>
<td>39,114.69</td>
<td>40,372.29</td>
<td>37,745.42</td>
</tr>
</tbody>
</table>
Assuming that these are the three payments that will be made and assuming the following taxable valuations for the county in the three fiscal years, the necessary sinking fund levy can be estimated:

<table>
<thead>
<tr>
<th></th>
<th>FY 2002-03</th>
<th>FY 2003-04</th>
<th>FY 2004-05</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxable Valuation</td>
<td>292,000,000</td>
<td>300,000,000</td>
<td>305,000,000</td>
</tr>
<tr>
<td>Payment due</td>
<td>39,114.69</td>
<td>40,372.29</td>
<td>37,745.42</td>
</tr>
<tr>
<td>Delinquency reserve (10%)</td>
<td>3,911.47</td>
<td>4,037.23</td>
<td>3,774.54</td>
</tr>
<tr>
<td>Amount to Levy</td>
<td>43,026.16</td>
<td>44,409.52</td>
<td>41,519.96</td>
</tr>
<tr>
<td>Mill Levy</td>
<td>0.15</td>
<td>0.15</td>
<td>0.14</td>
</tr>
</tbody>
</table>

(Mill Levy = “Amount of Levy” divided by “Taxable Valuation” multiplied by 1,000.)

This sinking fund levy to retire the debt created by the judgment is a property tax levy of the county above and beyond the standard ten mill general fund levy for county government.
Chapter Twelve
Duties of the County Commissioner: Trust Authorities

Public Trust Authorities

[Under Trusts for Furtherance of Public Functions,] Oklahoma Law allows for the creation of express trusts, or public trust authorities, to issue obligations, enter into financing arrangements including, but not limited to, lease-leaseback, interest rate swaps, and other similar transactions, and to provide for any authorized and proper public function or purpose. These trusts can be created by the state or any county or municipality, or by any and all combinations of the three.

Purposes

A county might create public trust authorities for the following purposes:

Roger Ballenger (center), Okmulgee County Commissioner, District 2, discusses an issue with members of the Okmulgee County Criminal Justice Authority (left to right), Bill Holcomb, Billy Green, Richard Larney, Patrick Moore, Charles Rogers, John Martin, and Leslie Johnston.
• To maintain and manage the county free fair facilities and activities
• To develop and/or maintain an industrial area
• To foster economic development activities
• To construct and/or maintain a hospital or other medical facility
• To establish a county health department
• To develop a social services department and/or construct facilities for social services, including those for senior, disadvantaged, or physically challenged individuals
• To provide airport facilities for the county
• To provide waste management and environmental facilities
• [To administer a county jail facility]
• [For any other legal purposes authorized by the statutes]

Benefits
Creating public trust authorities for the county can have multiple benefits:

• The county can institute projects that might otherwise be beyond the ability of the county itself to handle in terms of manpower, expertise, and expenses.

• Public trust authorities can seek financing as an entity separate from the county, and outside some of the constraints placed on the Board of County Commissioners when seeking funds.

• Financing for trust authorities, which can come from sources such as bonds, [property tax assessments, income generated by the trust,] or sales tax, can be used only for the purposes of the trust, which adds credibility to the request for funds. While the Board of County Commissioners can set up separate cash funds, money for a trust authority is completely separate from other county monies and can be used only for the specific purpose approved by the voters.

• The Board of County Commissioners has control over the trust, its finances, board members, and projects, but are not required to be involved in the actual day-to-day functions of the trust authority.

• Individuals can be selected to manage the trust activities who have the expertise specific to the purpose of the trust

\[\text{Shotts v. Hugh, Okla., 551 P.2d 252 (1976)}\]

\[\text{2 O.S. § 15-143}\]

\[\text{Shotts v. Hugh, Okla., 551 P.2d 252 (1976)}\]

\[\text{60 O.S. 2003, §176(K)}\]
authority. Having qualified people involved with the trust helps to ensure that the mission and goals of the trust are achieved.

**Presumptions**

According to the statutes, a public trust authority established by a county must meet the following criteria:

- Exist for the public benefit
- Exist as a legal entity separate and distinct from the settlor (entity that establishes a trust)
- Act on behalf of and to further the public function(s) for which the trust was created even though the facilities financed by the trust or in which the trust has ownership interest may be operated by private sources under contract.

**Conditions**

The statutes also state that a public trust authority established by a county must meet the following conditions:

- The Board of County Commissioners appoints the trustees of the trust. If the trust has multiple beneficiaries, the trustees must be appointed by the governing bodies of all beneficiaries.
- The trust provides annual audits to the Board of County Commissioners.
- The function of the trust could be authorized by state law to be performed by the county.
- The Board of County Commissioners approves all indebtedness incurred by the trust.
- Any contract that exists for the operation or management of a facility that is financed by the trust must further the public purpose of the trust and not affect the trust’s validity.
- The affairs of the trust, such as the trust’s budget, expenditures, revenues and general operation and management, are separate and independent from the affairs of the county.
- Either the trust or the county can pay money to each other unless payment is prohibited by the documents that established the trust.
- The trust’s existence, validity, and operation are determined solely by the documents that established the trust and all actions of the trust are subject to review by the Board of

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60 O.S. § 176.1(A)

60 O.S. §§ 180.1, 180.3

60 O.S. § 176.1(E)

60 O.S. § 176.1(D)

60 O.S. § 176.1(E)
County Commissioners and possible correction by the District Court.

- All meetings of trustees of public trust authorities must be open to the public and conform to the open meeting laws 60 O.S. § 176.178(D)

**County Commissioners Responsibilities**

**New Public Trust Authorities**

While the members of the Board of County Commissioners are not actively involved in the daily operations and decisions of the public trust authority, they are responsible for its creation and are ultimately responsible for its operations and its success or failure.

The Board is involved in setting up the procedures of the trust. It should establish an effective series of checks and balances to ensure that the trust accomplishes its mission, within a certain time frame, and with a specified budget.

The Board decides on the number of trustees that will be on the board of the trust and appoints those individuals. The Board of County Commissioners should insist on regular meetings and regular reports from the trustees.

**Existing Public Trust Authorities**

When new County Commissioners take office, they should research any existing public trust authorities and become familiar with the mission and the status of the trust so that they can work effectively with the trustees. County Commissioners are urged to talk with the trustees and other people involved with the trust, read meeting reports and financial reports, and visually inspect any construction or other ongoing projects.

**Approval of Beneficiaries**

**Public Trust Authorities with a County or Municipality as a Beneficiary**

If the beneficiary of a public trust authority is a county, then the creation of the trust must be approved by two-thirds of the Board of County Commissioners.

If the trust has more than one beneficiary, creation of the trust must be approved by two-thirds of the governing bodies of each beneficiary.

For trusts with a county as a beneficiary, no debt or obligation can be created until that debt or obligation has been approved by a two-thirds vote of the Board of County Commissioners and a two-thirds vote of the board of trustees of the trust. For multiple beneficiaries, a two-thirds vote of all of the beneficiaries is required.
The Board of County Commissioners can set up a trust authority without any approval necessary from outside the Board. However, if the trust authority requires [public] funding to operate, then the Board must gain majority approval from voters in the county for the funding.

[Revenue bonds may be issued by a trust for industrial development projects only with the approval of a majority of the qualified voters of the county voting in an election called for that purpose. 62 O.S. § 654]

When a trust authority does issue bonds and assume indebtedness, the indenture and prospectus outlining the proposal and its financial arrangements must be submitted to the Oklahoma Securities Commission for approval, and a copy must be filed with the Secretary of State.

A copy of the trust instrument must be recorded in the County Clerk’s office. 60 O.S. § 178(D)

Public Trust Authorities with Oklahoma as a Beneficiary

The trustees of a public trust, which has Oklahoma as a beneficiary, must prepare and adopt bylaws to administer and regulate the trust. All bylaws must be submitted to the Governor for approval.

No public trust with Oklahoma as a beneficiary can be amended without a two-thirds vote of the trustees of the trust. 60 O.S. § 176(D)

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Creating Public Trust Authorities

**Procedure**

The following are recommended procedures for creating a public trust authority for a county:

- Identify the specific need and establish the goal or mission of the trust to address that need.
- Prepare a written mission statement or statement of the goal of the trust.
- Consult with experts in the community, other County Commissioners who have established a similar trust in their counties, and other persons or businesses with expertise in establishing trusts and in the mission of the trust.
- Establish a committee to conduct a pre-trust study to determine the following factors within the community:
  - Feasibility
  - Credibility
This same committee should also conduct research, develop guidelines, and prepare the campaign for the trust financing election. This committee should include individuals who will actually be involved in the trust once it is established and funded.

The work done prior to asking the voters to approve monies for a public trust authority can be crucial to the trust’s success or failure. An election to request funds should be treated the same as any other election, with a well-organized and efficient campaign. The voters must be well educated before they vote.

As much of the planning as possible for the public trust authority should be completed before the election to request funds; the documents to establish the trust should be written, trustees to manage the trust should be selected, and strategies and detailed plans should be in place. Then, when funds are approved, everything is ready to start work on the trust’s mission immediately.

**Document to Establish A Public Trust Authority**

**Initial Document**

Specific information that defines the initial structure of the trust and its goals, and identifies the specific steps to accomplish those goals must be included in a written document when establishing the trust.

The written document that establishes the trust and defines its mission and responsibilities must be carefully planned and executed. Any decisions, actions, or activities of the trust must fall within the initial scope of this document. The document can be amended later, if necessary. However, any activities or funding that fall outside the scope of the initial document might need to be presented to the voters for approval.

[When the Board of County Commissioners is the governing body creating the trust, the creation should be in the form of a resolution adopted in a regular meeting of the Board. The resolution should state in clear, concise language the purpose for creating the trust and the duties it is to perform as outlined in the statutes.]  

60 O.S. § 176.1(A.1-3)  
60 O.S. § 177
The Board, as the governing body, should specify that a constitution and by-laws, or at least a set of by-laws that sets forth a preamble and articles that specify its officers and mode of operation must be drawn up by the trust authority and submitted to the Board for approval.

The trust is limited to operating for the specific purposes noted unless it receives consent from the Board to perform other duties.

**Trustees**

The document that establishes the public trust authority must provide for the appointment, succession, powers, duties, term, manner of approval, and compensation of the trustees.

Each person who becomes a trustee must take the oath of office required of an elected public officer. A fidelity bond, which is paid for with trust authority funds, should be provided for each trustee.

Trustees, who are public officers, must serve without compensation, but may be reimbursed for actual expenses incurred in their duties as trustees.

Any public trust that does name the state as beneficiary must have five trustees appointed by the Governor of the State of Oklahoma with the advice and consent of the Senate.

Any public trust that does not name the state as beneficiary must have a minimum of three trustees.

Trustees of any public trust authority can be removed from office by a District Judge for reasons of incompetence, neglect of duty, or malfeasance in office.

The trustees of any public trust authority must request an audit of the trust’s funds, accounts, fiscal affairs, and any other pertinent fiscal information within thirty days of the close of each fiscal year of the trust. The audit must be filed in accordance with statute requirements.

Trust authorities must file annually with their beneficiaries copies of financial documents and reports sufficient to demonstrate the financial activity of the trust, including budgets, financial reports, bond indentures, and audits, which are approved in the minutes of the trust authority meetings.
[Jail Trust Membership]

Any trust created to administer or oversee any county jail facility shall consist of not less than five members and must include a County Commissioner and the County Sheriff, or their designee, and one member appointed by each of the County Commissioners. The appointed members can not be elected officials.  

Maintaining Public Trust Authorities

Holding Meetings

Public trusts are considered public bodies within the meaning of the Open Meeting Act. Therefore, public trusts must comply with and are subject to the Open Meeting Act.

Cameras and tape recorders cannot be barred from trustees’ meetings or any other meetings of a public trust.

Records of the trust and minutes of the trust meetings of any public trust must be written and kept in a place where the trust instrument is recorded. This place must be recorded in the County Clerk’s office.

Every trust must file a monthly report of all expenditures or bond proceeds with the governing body of each beneficiary.

Purchasing

Construction Labor, Equipment, and Materials

Contracts made by a public trust authority for construction, labor, equipment, materials or repairs in excess of $25,000 must be awarded to the lowest and best bidder. Bidding must follow the requirements of the Public Competitive Bidding Act.

When considering bids, please be aware that the lowest bid is not always the best bid. The terms “lowest” and “best” should be considered together. It is important to review and consider bidder qualifications, experience, and credibility along with cost.

Other Supplies, Equipment, or Materials

For supplies, equipment or materials that fall under the county purchasing act, public trusts are not required to follow the purchasing procedures for purchases, lease-purchases, or rentals of supplies, materials, equipment, and improvements made with funds of a public trust expended by a county on behalf of the trust, if the county is a beneficiary of the trust and the trust receives and administers the proceeds of sales tax.

60 O.S. 2004, § 178

25 O.S. §301 et seq

Attorney General Opinion 81-109

60 O.S. §§ 178(D), 176(H)
All supplies, materials, and equipment are purchased in the name of the county. The Board of County Commissioners must issue prior approval of all purchases and contracts. Final approval of all purchases rests with the Board.

**Real Property**

The Board of County Commissioners can lease land or buildings to a public trust authority for use during the life of the trust.

Any public trust has the power to acquire lands by use of eminent domain to further public purpose projects that involve revenue-producing utility projects of which the public trust retains ownership. In trusts where a county is the beneficiary, these lands must be either inside the county, or contiguous to the county.

[ Certain assets of trusts are subject to ad valorem taxation. ]

**Leasing to Public Trust Authorities**

The Board of County Commissioners may lease the grounds, building, equipment, and facilities owned and acquired by the county for the purpose of conducting annual agricultural and industrial fairs and expositions to a Public trust Authority for the purposes of managing the grounds, buildings, equipment, and facilities and conducting annual agricultural and industrial fairs and expositions.

**Dissolving Public Trust Authorities**

[ Any trust may be terminated by agreement of the trustees and the governing body of the beneficiary. The trust can not be terminated if any outstanding contractual obligations exist that are chargeable against the trust property, or if the trust was terminated, would become an obligation of the trust beneficiary.

A trust shall have duration for the term of duration of the beneficiary, or a shorter time as is specified in the instrument creating the trust. ]

The Board of County Commissioners is encouraged to monitor the trust authorities under its jurisdiction. The Board should receive a monthly financial report, and it should check to see if agendas, minutes of meetings, and records of financial transactions are being kept properly and filed in the county clerk’s office.

The Board carefully monitor the terms of office of the trustees, keeping an up-to-date listing stating...
when the terms expire so trustees can be reappointed or new trustees can be appointed.

The Board should have a good, complete list of all trust authorities that exist in the county. The County Commissioner should cooperate with the County Clerk to see that required actions are being completed.

Board members should periodically attend the meetings of the trust authorities to see if they are conducting business properly, since this is indirectly the business of the county. When the trust authorities complete their functions, the Board should reach an agreement with the trustees and adopt a resolution in a regular business meeting dissolving the trust, as the statute specifies (so long as there are no outstanding obligations).
Chapter Thirteen

Duties of the County Commissioner: Circuit Engineering Districts

Circuit Engineering Districts

The Board of County Commissioners of any county can partner with any other county or counties located in their county’s Association of County Commissioners of Oklahoma (ACCO) district to create a circuit engineering district.

This chapter defines circuit engineering districts, explains their objectives, discusses their authorities, and provides sample by-laws.
**Objectives**

The objectives of a circuit engineering district include the following activities:

- To allow county governments to make the most efficient use of their powers by enabling them to cooperate with each other and other units of government to provide services that most efficiently consider geographic, economic, population, and other factors that influence the needs and development of county government
- To provide research and research support to county government
- To provide assistance to county governments while they perform functions delegated by the law such as road maintenance, construction, inspection, and equipment purchase and management
- To conduct programs such as public discussion groups, forums, panels, and lectures
- To present instruction and education courses
- To obtain, develop, and present scientific and other types of information that relate to public transportation system operation
- To promote long-range planning and growth of the transportation system within the CED and other CED’s in the state
- To provide services to counties in a coordinated, cost effective manner that improves the quality of the transportation system

**Authorities and Responsibilities**

A circuit engineering district has the responsibility and authority to carry out the following activities:

- To comply with the provisions of the Interlocal Cooperation Act
- To advise and assist members of the circuit engineering district on how to develop and implement an effective transportation plan for the best interests of each member of the CED

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69 O.S. 2003, §§ 687.1(B, C)
74 O.S. § 1001
• To prepare programs of research
• To contract for services to carry out the purposes of the CED
• To provide periodic reports for the circuit engineering district or its members as required by federal or state law or regulations
• To acquire and hold property for the district’s use
• To receive gifts, contributions, and donations to carry out the district’s objectives
• To assess district members for services rendered
• To apply for grants from any participating member, the State of Oklahoma, the federal government or other sources, and to contract for, administer, receive and spend funds
• To publish studies related to work in the district that would benefit the district’s members or other agencies
• [To obtain surplus property, acting through cooperative agreements on behalf of counties, and to contract to obtain surplus equipment for road and bridge building purposes.] 80 O.S. § 34.1

[ Statewide Board ]
CED’s can organize a statewide board that consists of the chairpersons of each CED. The statewide board may conduct business and coordinate activities as determined by the CED’s members subject to the provisions of the statutes. 69 O.S. 2003, § 687.1(J)

[ Activities ]
Examples of specific work being accomplished through some of the CED’s currently operating in Oklahoma include the following activities:
• Design engineering and preparing plans for federally and county funded bridge and roadway projects
• Bridge safety inspections, as mandated by federal regulations
• Construction management, material testing and inspection of construction projects
• Pre-construction project management, to insure that plans are prepared and environmental clearances and right-of-way issues are handled in a timely manner so projects can be funded for construction]
**Legal Trusts**

The board of directors of a circuit engineering district can form legal trusts to promote and develop specific projects. The primary goal of each trust should be economic growth and development within the district. Please refer to Chapter Twelve, *Duties of the County Commissioner: Trust Authorities*, for more information about forming a legal trust.

**Functions**

The functions of the trusts must be limited to categories for which the trusts were specifically organized. The trust is totally responsible for its contractual obligations and holdings. The circuit engineering district cannot be liable for claims or liabilities created by the trust.

**Liaison Officer**

The board of directors of a circuit engineering district must elect a liaison officer for each trust. The liaison officer is a nonvoting member of that trust.

The liaison officer attends all meetings and participates in all discussions of the trust’s board of trustees, and reports all actions of the trust to the district’s board of directors.

**Audits, Legal Services, and Purchasing**

**Audits**

The board of directors of a circuit engineering district must conduct an independent audit at the end of each fiscal year.

**Legal Services**

The board of directors of a circuit engineering district can employ an attorney to provide legal research, advice, and opinions to the board.

**Other Services**

A circuit engineering district can designate ACCO to negotiate services required by law or necessity on behalf of the circuit engineering district.

**Purchasing**

The State Auditor and Inspector (SA&I) must prescribe the necessary rules, forms, and procedures to provide for the efficient and timely purchase of supplies and equipment.

The rules, forms, and procedures developed by the SA&I can be used by the Oklahoma Department of Transportation County Advisory Board in conjunction with the circuit engineering districts for pool...
purchasing using funds from the County Road Maintenance and Equipment Revolving Fund.

To access pricing and bids available on a national level, counties can also participate in pool purchasing with ACCO or the other circuit engineering districts provided they follow procedures determined by the SA&I.

**Circuit Engineering District Sample Bylaws**

The following section contains sample Bylaws for a circuit engineering district. They provide an example of how a circuit engineering district is organized. These Bylaws are based on the Bylaws of Circuit Engineering District 7, dated October, 1998, and amended December 2001 and June 2004.
Article I
Name and Location

Article II
Objectives

Article III
Authority

Article IV
Membership

Article V
Operation and Cost

Article VI
Meeting

Article VII
Board of Directors

Article VIII
Selection of Officers and Terms of Office

Article XI
Duties of Officers

Article X
Special and Standing Committees

Article XI
Circuit Engineer and Staff

Article XII
Finance

Article XIII
Trust

Article XIV
Dissolution

Article XV
Amendments
Article I
Name and Location

Section 1. The name of this organization shall be the Circuit 7, Circuit Engineering District, a voluntary Association of County Government of Oklahoma.

Section 2. Office of the Circuit Engineering District shall be located in ____________, Oklahoma and/or in such other localities as may be determined by the Board of Directors.

Article II
Objectives

The objective of this Circuit Engineering District shall be:

1. To allow County Governments to make the most efficient use of their powers by enabling them to cooperate with each other and other units of governments on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population and other factors influencing the needs and development of county government.

2. To provide research and research support to County Government.

3. To provide assistance to County Governments in performing the functions delegated by law including, but not limited to, the operation of road maintenance, construction, inspection, and equipment purchases and management.

4. To conduct public discussion groups, forums, panels, lectures, and other similar programs.

5. To present courses of instruction and education.

6. To obtain, develop and present scientific and all other types of information relative to the operation of the public transportation system in Oklahoma.

7. For long-range planning and growth of the transportation system within the Circuit Engineering District and other Circuit Engineering Districts within Oklahoma.

8. To provide services to counties in a coordinated manner that will improve the quality of the transportation system and be cost effective.
Article III
Authority

The authority of this Circuit Engineering District shall be as follows:

1. To comply with and carry out the provisions of Title 74, Chapter 31, Interlocal Cooperation Act, and Title 69, Section 687.1 Circuit Engineering Districts of Oklahoma Statutes.

2. To advise and assist its members with how to implement and make an effective transportation plan for the best interest of each member of the Circuit Engineering District.

3. To prepare such programs of research as may be necessary and advisable in carrying out its purposes.

4. To contract for services with persons, firms or units of governments to carry out the purposes of the Circuit Engineering District.

5. To provide periodic reports for the Circuit Engineering District or for its members as may be required by Federal or State legislation or regulations pertaining thereto, and as are within the scope and range of the purpose of the Circuit Engineering District.

6. To acquire and hold property for its use, and to lease out such property when not in use, and to incur expenses to carry out its functions.

7. To receive gifts, contributions and donations to carry out the purposes for which it is formed.

8. To assess its members for the services in carrying out its functions.

9. To apply for, contract for, administer, receive and expend funds or grants from any participating member, the State of Oklahoma, the Federal Government, or any other source.

10. To publish studies in connection with its work which may be of benefit to its members or other agencies within and outside of the Circuit Engineering District.
Article IV
Membership

Section 1. Qualifications. Membership in this Circuit Engineering District shall be composed of counties of Oklahoma by the passage of a Resolution, which accepts the Bylaws of this Circuit Engineering District.

Section 2. Regular Membership. Regular voting membership in this Association shall be limited to County Commissioners appointed by a member county to serve on the Board of Directors.

Section 3. Non-Voting Membership. The following membership classes shall have no vote and be ineligible to hold office in the Circuit Engineering District:

A) Affiliate Membership: Affiliate membership may be available to educators, government officials, associations, and others who have a special interest in county government. Affiliate members may serve on committees other than Nominating, Budget and Finance Committees.

B) Associate Membership: Associate memberships may be available to any person representing a firm or corporation engaged in selling products or services to members of the Circuit Engineering District. Bylaws and policies governing the participation of associate members shall be approved by the Board of Directors.

Section 4. Admission of Members: Admission of all regular voting memberships shall be effective upon receipt of completed Resolution and determination of qualifications. Admission of all applicants for affiliate or associate membership shall be by a majority vote of the Board of Directors present and voting at any meeting of the Board, or in such other manner as the Board of Directors may determine.

Section 5. Resignation: Any member may resign by filing a written resignation with the Secretary-Treasurer, but such resignation shall not relieve the member so resigning of the obligation to pay any cost or charges therefore accrued and unpaid.
Article V
Operational Cost

Section 1. Establishment of Operation Cost: Operation cost, dues and admission fees, if any, for all classes of membership shall be established by the Board of Directors and duly published.

Section 2. Delinquency and Cancellation: Any member of the Circuit Engineering District who shall be delinquent in operation cost, dues and admission fees for a period of sixty (60) days, shall be notified of such delinquency and suspended from further service. If payment is not made within the next succeeding thirty (30) days, the delinquent member shall be dropped from the rolls and thereupon forfeit all rights and privileges of membership, unless such suspension, at the request of the member, is waived by the affirmative action of the Board of Directors.

Article VI
Meeting

Section 1. Regular Meetings: Meetings of the Circuit Engineering District shall be held no less than six (6) times a year at such place and on such dates as may be determined by the Board of Directors.

Section 2. Special Meetings: Special meetings of the Circuit Engineering District may be called at any time by the President or a majority of the Board of Directors.

Section 3. Notice of Meetings: Written notice of all meetings shall be mailed to each member, entitled to vote thereat, at the member’s last known mailing address, at least five (5) days prior to the date of the meeting.

Section 4. All meetings, whether regular or special shall be held in accordance with Oklahoma’s “Open Meeting Law” (Title 25, O.S. § 301-413).

Section 5. Quorum of Members: At a regular or special meeting of members, a quorum shall consist of fifty percent, or their duly designated substitutes, of the Board of Directors.

Section 6. Cancellation of Meeting: The Board of Directors may cancel any regular or special meeting for cause.

Section 7. Rules of Order: The meetings and proceedings of this Circuit
Engineering District shall be regulated and controlled according to Roberts Rules of Order (Revised) for parliamentary procedure, except as may be otherwise provided by these Bylaws.

Article VII
Board of Directors

Section 1. Selection of Board of Directors: The Board of Directors shall be composed of one person appointed by a majority of the Board of County Commissioners of each county participating in the Circuit Engineering District.

Section 2. The Board of Directors shall establish a budget and determine the salaries, staff, size, space requirements, supplies, duties, obligations and priorities for the operation of the district.

Section 3. The Board of Directors shall determine what services and functions the Circuit Engineering District shall provide, and determine by what method these services and functions will be carried out.

Section 4. The Board of Directors shall have the authority employ the circuit engineer for the district. The circuit engineer may be terminated by a majority vote of the board.

Section 5. The Board of Directors shall determine the operational costs and expenses of the Circuit Engineering District and how that cost shall be shared by the participating counties.

Section 6. Assistant Director: A member of the Board of Directors shall have the authority to appoint an assistant Director who shall perform those functions of the Director in his or her absence.

Section 7. Absence: Any member of the Board of Directors who shall have been absent from two (2) consecutive regular meetings of the Circuit Engineering District during a single administrative year shall automatically vacate the seat on the board of Directors and the vacancy shall be filled as provided for in Title 69, § 687.1 O.S., however, the Board of Directors shall consider each absence of an elected officer or Director as a separate circumstance and may expressly waive such absence by affirmative vote of a majority of Board Members.
Section 8. Vacancies and Removal: Any vacancy occurring on the Board of Directors between terms of office shall be filled by as provided for in Title 69, § 687.1 O.S. with said person to serve out the remainder of the term.

Section 9. Compensation: Directors shall not receive any compensation for their services.

**Article VIII**

**Selection of Officers and Terms of Office**

Section 1. Elected officers: The elected officers of this Circuit Engineering District shall be a President, Vice-President, and Secretary-Treasurer to be elected by the Circuit Engineering District membership at the **November Circuit Engineering District Board Meeting** in each year and to serve until their successors have been duly elected and assume office.

Section 2. Qualifications for Office: Any member of the Board of Directors in good standing, shall be eligible to be nominated and elected as an officer of this Circuit Engineer District.

Section 3. Term of Office: Each elected officer shall take office on January 1, and shall serve for a term of one (1) year or until his or her successor is duly elected and assumes office.

Section 4. Voting by proxy. Any regular member that is unable to be present at the last quarterly meeting of the Association of County Commissioners of Oklahoma meeting to vote on the election of the President, Vice-President and Secretary-Treasurer may select a member of the Board of County Commissioners from the county he or she represents to cast his or her vote for the candidate of his or her choice.

**Article IX**

**Duties of Officers**

Section 1. President: The President shall serve as chairman of the board of Directors. He shall also serve as a member, ex-officio, with right to vote in all committees, except the nominating committee. He shall make all required appointments of standing and special committees and trustees with approval of Board of Directors.
At the Regular Meetings of the Circuit Engineering District and at such other times as he shall deem proper, the President shall communicate to the members such matters and make such suggestions, as may in his opinion, tend to promote the welfare and increase the usefulness of the Circuit Engineering District. He shall perform such other duties as are necessarily incident to the Office of President or may be prescribed by the Board of Directors.

Section 2. Vice-President: The Vice-President shall assume the duties and responsibilities of the President during the absence of the President or as may be delegated to him by the Board of Directors.

Section 3. Immediate Past President: The immediate Past President, if any, shall be responsible for such duties as are assigned to him by the President with approval of the Board of Directors.

Section 4. Secretary-Treasurer: The Secretary-Treasurer shall be in charge of the Circuit Engineering district’s funds and records. As Treasurer he or she shall collect all dues and/or assessments; shall have established proper accounting procedures for the handling of the Circuit Engineering District Funds and shall be responsible for keeping of the funds in such banks, trust companies and/or investments as are approved by the Board of Directors. The Treasurer shall report on the financial condition of the Circuit Engineering District at all regular meetings of the Circuit Engineering District and at other times when called upon by the President.

At the end of the fiscal year, the Treasurer shall prepare an annual report. At the expiration of his or her term of office he or she shall deliver over to his or her successor all books, money, and other property in his or her charge, or, in the absence of a successor, he or she shall deliver such properties to the President.

As Secretary of the Circuit Engineering District he or she shall be responsible for the proper and legal mailing of notices to members. He or she shall see to the proper recording of proceedings and meetings of the Circuit Engineering District, Board of Directors and all committees; and carry into execution all order, votes, and resolutions not otherwise committed.
Article X
Special and Standing Committees

Section 1. Budget and Finance Committee: The Budget and Finance Committee shall consist of the President, Vice-president, and Secretary-Treasurer. The Secretary-Treasurer shall serve as the Chairman. The Committee may perform such other duties in connection with the finances of the Circuit Engineering District as the Board of Directors may determine from time to time.

Section 2. Special Committees: The President, with the approval of the Board of Directors, shall appoint such other committees, sub-committees or task forces as are necessary and which are not in conflict with other provisions of these Bylaws, and the duties of any such committees shall be prescribed by the Board of Directors upon their appointment.

Article XI
Circuit Engineering Staff

Section 1. Appointment: The Board of Directors may employ a salaried staff engineer or may hire an engineer whose title shall be Circuit Engineer and whose term and condition of employment shall be specified by the Board of Directors.

Section 2. Authority and Responsibility: The Circuit Engineer shall not be a regular member of the Circuit Engineering District or an elected official. He shall operate as prescribed by the Board of Directors and shall be responsible to the Board of Directors.

Article XII
Finances

Section 1. Fiscal Period: The fiscal period of the Circuit Engineering District shall be the same as the fiscal period of the counties of Oklahoma.

Section 2. Bonding: Trust or Surety bonds shall be furnished by the President, Vice-President, Secretary-Treasurer and such other officers or employees of Circuit Engineering District as the Board of Directors shall direct.

Section 3. Budget: With recommendations of the Budget and Finance Committee, the Board of Directors may adopt in advance of the next fiscal period an annual operating budget governing all activities of the Circuit Engineering District.
The Secretary-Treasurer shall furnish the membership a financial report at the end of the second regular meeting following the end of a fiscal year.

Section 4. Audit: The accounts of the Circuit Engineering District shall be subject to the same audit requirement as provided for by law for the counties of Oklahoma.

Article XIII

Trust

Section 1. Authority to create: The Circuit Engineering District may, from time to time, as its Board of Directors deem necessary, cause to be formed legal trusts which shall be formed to promote and develop specific projects, each shall have as its primary aim the economic growth and development within the area, but limited to functions within the category for which it is specifically organized, setting forth in each instance that the legal entity shall be totally responsible for its contractual obligations and holdings, holding the Circuit Engineering District harmless for claims or liabilities created by said legal entity.

Section 2. Liaison Officer: The Board of Directors of the Circuit Engineering District shall elect a liaison officer who shall be a non-voting member of each trust so formed, but who shall be permitted to attend all meetings and enter into all discussions of the trust’s Board of Trustees, and shall report all actions to the Board of Directors of the Circuit Engineering District.

Section 3. Annual Audit: The Circuit Engineering District shall conduct an independent audit upon completion of each fiscal year.

Article XIV

Dissolution

Section 1. The Circuit Engineering District shall use its funds only to accomplish the objectives and purposes specified in the Bylaws. On dissolution of the Circuit Engineering District after all financial obligations have been met, any funds remaining shall be distributed to the member counties or a duly qualified successor organization.
Article XV
Amendments

Section 1. These Bylaws may be amended or repealed by a two-thirds majority vote of the regular members present at any regular meeting or special meeting called for that purpose, notice of such proposed changes having been sent in writing to the membership thirty (30) days before such meeting, or by a two-thirds vote of the regular members voting by mail, ballots to be received within thirty (30) days. Amendments may be proposed by the Board of Directors on its own initiative.
Chapter Fourteen

Duties of the County Commissioner: County Roads and Bridges

Maintaining County Roads and Bridges

The Board of County Commissioners [ has exclusive jurisdiction over the design, construction, and maintenance and repair of all county roads and bridges. ] The county highway system comprises certain city streets and all public roads in the county, except those roads that the State Highway Commission has designated as state highways.

In addition to the county highway system, counties may [ construct, improve, repair, or maintain ] roads in certain small towns or those

69 O.S. § 601

Randy Moore, Mechanic, Oklahoma County District 1, adjusts a spreader box on the back of a county truck.
towns may complete those tasks. In cities, incorporated towns, or other municipalities with populations of less than [5,000] population, the Board of County Commissioners may, by agreement, construct, improve, repair, or maintain any of the streets.

In municipalities with populations of less than 15,000, the Board may construct, improve, repair, or maintain any of the streets if the county has passed a sales tax with the proceeds earmarked to construct, improve, repair, or maintain any of the streets of roadways of the county.

Any Board of County Commissioners may enter into agreements with the governing body of any municipality for participation with county highway funds in the cost of any street improvements that are in the limits of the municipality and are a continuation of the county highway system.

The Oklahoma Transportation Commission, on or before the first day of June of each year, must certify to the Oklahoma Tax Commission the county road mileage of each county. This mileage includes any mileage represented by streets or roads in municipalities with a population of less than 2,500 and any other streets and roads in municipalities with a population of less than 5,000 that the county has agreed to construct, maintain, or repair.

A county and a municipality or any two or more counties may contract with each other to construct, repair, or maintain roads, streets, or highways. None of the parties to these agreements are liable for the acts or omissions of the other parties or for failure to inspect or supervise the performance of the other parties.

The Board of County Commissioners also has the authority to establish road improvement districts for existing roads in unincorporated areas of the county. The Board may also make improvements on existing roads in unincorporated areas on a force account basis.

The Board of County Commissioners not only has the authority and responsibility to maintain roads, they also have the authority to build new roads on section lines anywhere in the county. The Board can obtain the land for new roads by amiable settlement or condemnation proceedings as the law provides.

Whether they are building a new road or maintaining an existing one, the Board has the ultimate decision on which roads they maintain or build. Their duty is to construct and maintain those roads that best serve the most people in the county. Even if the project uses state or
federal funding, the initial decision on location is the Board's responsibility.

[The Board of County Commissioner can also, under certain conditions, impose weight restrictions on roads and bridges. ]

Road and bridge construction and maintenance is only one part of the County Commissioner’s job, but it is the most visible and the one that usually requires the most cash outlay.

Planning

Providing and managing an adequate and effective road and bridge system in the county requires careful planning. Counties have a limited amount of money to spend on road and bridge maintenance and new construction. The Oklahoma Statutes require the Board of County Commissioners to spend county road funds to best serve the most people. Therefore, the Board of County Commissioners must develop a construction and maintenance plan, based on need and resident’s safety, so that those funds can be used most efficiently.

Plans Mandated by the Oklahoma Statutes

The Oklahoma Statutes require the Board of County Commissioners to prepare two plans and a project status report each year. All plans and reports must be submitted to the Local Government Division at the Oklahoma Department of Transportation (ODOT), with a copy to the County Clerk, no later than December 1 each year. [ Bridge plans are due January 1 of each year. ]

Annual Accomplishment Plan

On or before December 1 each year the Board must adopt an annual accomplishment plan for the construction and maintenance of road, bridge, culvert, and drainage projects in their county for the next calendar year. The Board must file the plan and any subsequent amendments with ODOT and the County Clerk.

Four-Year Priority Plan

The second plan that the Oklahoma Statutes require the Board to adopt and file is a four-year priority plan for construction and maintenance of road, bridge, culvert, and drainage projects. This plan is based on available, existing, and estimated funds provided for these purposes. Therefore, the Board must develop planning for the next five years, the first year in detail and the next four years in general.
Project Status Report

The Board must also prepare an annual status report at the end of each calendar year to submit to the Local Government at ODOT, with a copy to the County Clerk. This report addresses the progress made on each project listed in the annual accomplishment plan and covers at least the following information:

- The progress that has been made on each project listed in the previous year’s plan
- Projects done with county personnel
- The portion of each project that was completed under contract
- The entity with whom the projects were made
- The total funds spent on each project

Survey and Road and Bridge Inventory

Before a comprehensive plan can be developed, the Board must know exactly what bridges and roads to include in their plan. They need to know the location and condition of all bridges and roads that fall under their jurisdiction.

A road and bridge inventory and condition assessment should be an ongoing project with information being continually updated. To be effective, the inventory and condition assessment must always be as current as possible.

A road or bridge inventory should include the following data:

- Road location
- Traffic use
- Current condition
- Adequacy for traffic use and location
- Priority designation
  (For example, critical – needs immediate attention, or, needs attention within a year)

Roads

The Association of County Commissioners of Oklahoma (ACCO) and ODOT have procedures and manuals available for determining adequacy and need on roads. Appendix C contains information on suggested minimum standards for county roads.
**Bridges**

A bridge is defined as a structure that is twenty feet or longer.

Federal funds are made available every two years [through the Safety Bridge Inspection Program] for county bridge inventory and inspection in Oklahoma. These inventories must be performed by an ODOT-pre-qualified consultant or a Circuit Engineering District (CED) engineer on all bridges [a minimum of] every two years, except for some new bridges, which are on a four-year cycle.

[Bridges that have serious problems may also need to be inspected more frequently until corrections are made.]

[Please refer to Appendix D for the National Bridge Inspection Standards from the Code of Federal Regulations Title 23 Sections 301-311. For more information regarding bridge standards and the bridge inventory program, contact the ODOT [Bridge Division or ACCO.]

**County Bridge Inspection Program**

During even-numbered years, the two and one-half-million dollar [Bridge Replacement (BR)] allocation is used to fund the County Bridge Inspection Program.

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**Financing for Road and Bridge Construction and Maintenance**

Federal, state, and Tribal programs are available for counties to obtain road and bridge construction and maintenance money to supplement county road funds.

[Table 14-1 shows funding sources for road and bridge construction and maintenance.]

**Federal Aid for Road Construction and Maintenance**

Every year the federal government sends money to each state to assist both the state and its counties with road construction. In Oklahoma, ODOT administers the federal Surface Transportation Program (STP) funds. Approximately six million dollars of STP funds are available each year for the county highway system.

**Note**

Contact the ACCO office for more details on the STP funds.
### Table 14-1. County Road and Bridge Funding Sources

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Oversight by the Oklahoma Department of Transportation (ODOT)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>State Funds</strong></td>
<td></td>
</tr>
</tbody>
</table>
| 1. County Equipment Revolving Fund | • Administered by the County Advisory Board (CAB)  
• Averages $4.5 million/year |
| 2. Industrial and Lake Access Funds | • Two to three million dollars in each per year  
• Contact: Roger Chambers (405-521-2329) |
| 3. County Bridge and Road Improvement Funds (CBRIF) | Averages $15.1 million per year |
| **Federal Funds – Federal Highway Administration (FHWA)** | |
| 1. Bridge Replacement (BR) and Bridge Rehabilitation (BH) funds | |
|   a. Bridge Replacement and Rehabilitation Program | • Structures 20 feet or longer  
• $18 million per year |
|   b. Extraordinary Bridge Program | • Two million dollars (funded in odd numbered years) |
|   c. Safety Bridge Inspection Program | • Two million dollars (funded in even numbered years) |
| 2. Surface Transportation Program (STP) Funds | |
|   a. Surface Transportation Program | • Road projects, grade, drain, and surface on county major collectors  
• Six million dollars per year |
|   b. Low Water Crossings Replaced with a Bridge | Exchange county’s BR allocation for STP funds  
Please refer to Appendix E for the policies and procedures on bridges constructed at an existing low water crossing. |
### Table 14-1. County Road and Bridge Funding Sources (Continued)

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>Comments</th>
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</thead>
<tbody>
<tr>
<td>3. Emergency Relief (ER) Funds</td>
<td>Diaster funding on major collectors</td>
</tr>
<tr>
<td><strong>Oversight Directly by Counties</strong></td>
<td></td>
</tr>
<tr>
<td>1. Fuel taxes, gross production, motor</td>
<td>Averages $200 million per year</td>
</tr>
<tr>
<td>vehicle collections disbursed by</td>
<td></td>
</tr>
<tr>
<td>Oklahoma Tax Commission</td>
<td></td>
</tr>
<tr>
<td>2. Sales taxes for roads and bridges</td>
<td>In FY2001 22 counties generated $20 million</td>
</tr>
<tr>
<td><strong>Oversight by the Tribes</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Federal Funds – Bureau of Indian Affairs (BIA)</strong></td>
<td></td>
</tr>
<tr>
<td>1. Indian Reservation Road (IRR) Funds</td>
<td></td>
</tr>
<tr>
<td>2. Indian Reservation Road Bridge Funds</td>
<td></td>
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<tr>
<td><strong>Oversight by the Federal Emergency Management Agency (FEMA)</strong></td>
<td></td>
</tr>
<tr>
<td>1. Disaster funds for minor collectors and</td>
<td></td>
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<tr>
<td>local roads</td>
<td></td>
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<tr>
<td><strong>Oversight by the Substate Planning Districts</strong></td>
<td></td>
</tr>
<tr>
<td>1. Rural Economic Action Plan (REAP)</td>
<td></td>
</tr>
<tr>
<td>2. Other Grants</td>
<td></td>
</tr>
</tbody>
</table>

Dennis Webb, Parts Room, Oklahoma County District 1, records project information on the board in the District 1 shop.
ODOT and ACCO have developed a ranking procedure for counties to apply for these federal funds. Once a county has been approved for funding, the Board must complete the following steps:

1. Program the project by passing a resolution and submitting a Programming Resolution to the Local Government Division at ODOT. Contact the Local Government Division for programming resolutions.

2. Hire an Engineering Consultant to do the design drawings, plans, and specifications.

3. [Start the environmental process.]

4. Request the consultant to submit the plans and specifications to the ODOT Local Government Division for Plan-in-Hand Inspection. The Local Government Division will set up the meeting and notify the county.

5. Meet at the project site for the Plan-in-Hand meeting with the Local Government Division.

6. After the Plan-in-Hand Inspection, request the consultant to adjust the plans according to the comments from the Plan-in-Hand meeting.

   These adjusted plans are considered the preliminary plans. Request the consultant to develop Right of Way (R/W) plans and instruments to submit to the R/W Division at ODOT for their initial approval [once the environmental process has been completed.]

7. The Board of County Commissioners contacts the utility companies regarding any necessary utility relocations. The utility companies provide the Board with a set of plans showing any relocations. The Board is responsible for ensuring that all utilities are located in areas within state guidelines so as not to interfere with the proposed project.

   **Note**

   * If the utilities are on private right-of-way, the county is responsible for relocating any utility lines or equipment. If the utilities are on public right-of-way, the utility companies are responsible for relocation.*

8. After the R/W Division approves the plans and instruments, obtain the necessary R/W to construct the project. The R/W Division reviews the signed documents and approves them.
9. Request your consultant to submit preliminary plans to ODOT. Final corrections are made and approved.

10. The project is placed on a letting and the county pays its share of the cost.

11. ODOT issues a work order for the contractor, who starts work on the project. ODOT handles the construction inspection by hiring a consultant or using their own field personnel.

When a county requests federal aid, the project must meet federal, environmental, and R/W requirements. The project must meet minimum standards for width of roadway, width of shoulder, thickness of base, and thickness of surface paving. Appendix C contains information on minimum standards for county roads.

**State Aid for Road Construction and Maintenance**

**County Road and Bridge Improvement Fund**

The state also provides funds for county road construction through the County Road and Bridge Improvement Act. This act provides a revolving fund (administered by ODOT) for each county that enables counties to upgrade their road systems. Because it is a revolving fund, counties can plan large road construction projects and save the yearly money from this fund to finance it.

This same fund can be used to match federal funds for projects. This law allows for advance funding. A county can request up to 90% of the estimated four-year of the County Road and Bridge Improvement Fund for advance funding. However, no other project can be approved using this fund until the county has accumulated a surplus of three months of apportionment and repaid all funds advanced.

The County Road and bridge Improvement Fund’s use is restricted to the following areas:

- [Matching federal funds for the annual FHWA allocation to the Local Government Technology Center at Oklahoma State University for theFHWA Rural Technical Assistance Program]
- Project engineering costs
- Rights-of-way costs and utility relocation costs
- Reconstruction or replacement costs for roadway structures that are less than twenty feet in length]

69 O.S. § 657

69 O.S. § 660(D)

69 O.S. §§ 664, 665
• Any cost for administration, program management, engineering, or construction supervision incurred by the DOT

• Any cost related to a comprehensive plan for signing or inventory of signs on the county road system

• Costs of employing an engineer to assist a county in carrying out the daily operations of road and bridge maintenance and construction

**Force Account Projects**

On roadway projects where the county uses their own labor and equipment (except for specialized equipment and qualified operators for that equipment) to do the road construction, the law allows the county to be reimbursed up to a total amount of $200,000 from their County Road and bridge Improvement fund for the following expenses:

• Labor
• Equipment
• Materials

This limit excludes the costs of design engineering, right-of-way acquisition, and utility relocation. These projects must be programmed initially with the Local Government Division at ODOT and the unit prices must be agreed upon before any work begins.

On force account projects, the county is acting as the contractor and is required to follow ODOT specifications and procedures.

[Funds cannot be advanced for force account projects.]

**Road and Bridge Construction**

[Engineering Requirements]

When any culvert or bridge is to be constructed at an estimated cost of $50,000 or more, or any culvert or bridge is to be reconstructed at an estimated cost of $75,000 or more, or any grade-and-drainage project is to be developed, reconstructed, replaced or have major repairs that is estimated to cost more than $150,000, engineering plans and specifications must be prepared to ensure sound engineering practices. The Board of County Commissioners may use the county or CED engineer, employ an engineering consultant, or request assistance from ODOT to prepare these plans and specifications.
Road Maintenance

The Board of County Commissioners needs to understand two basic types of road maintenance, routine maintenance and road upgrades.

**Routine Maintenance**

Routine maintenance can include such activities as filling potholes, adding aggregate to a gravel road, grading shoulders, or other simple jobs needed to keep county roads in a safe, usable condition.

Routine maintenance can be performed without preparing engineering specifications no matter how much the job may cost. Contractors can be hired for routine maintenance, but these jobs are almost always performed by county road employees. Technical assistance is available to County Commissioners through ACCO and the Local Technical Assistance Program (LTAP) at Oklahoma State University. Experienced County Commissioners and road personnel can also provide assistance.

**Road Upgrades**

Road upgrades are the more difficult jobs that are needed when simple repairs and maintenance are no longer sufficient. Road upgrades require ripping up some or all of the original roadway and replacing it with a new one. For road upgrades, the Board of County Commissioners can decide whether to use county employees or hire a contractor.

**Maintenance Plan**

One basic maintenance plan will not fit the needs of every county. The Board of County Commissioners should develop a maintenance plan based on the road and bridge inventory and condition assessment. Figure 14-1 contains a flowchart that shows the basic steps in maintaining roads.

**Bridge Repair and Replacement**

Over 14,000 bridges are not on the State Highway System. Approximately fifty percent of the rural bridges in Oklahoma are functionally obsolete or structurally deficient (too narrow and low load limit). Federal and state funds are available to counties for repair or replacement of these bridges.

**Federal Aid for Bridge Repair or Replacement**

As with roads, federal funds are available to counties and are administered by ODOT. Currently, approximately 20 million...
Develop Road Inventory
- Location
- Traffic Use
- Current condition
- Adequacy for use and location
- Priority designation

Create Long Term Plan
Determine Projects and Priorities

Perform Routine Maintenance

Prepare Specifications for Upgrading

Hire Contractor or Use County Forces

Inspect Work

Figure 14-1: Basic Steps in Maintaining Roads
dollars of Bridge Replacement (BR) and Bridge Rehabilitation (BH) funds are allocated each year for the county road system. These bridges are built to the County Bridge Standards.

**Extraordinary Bridge Program**

Eighteen million dollars is allocated to all 77 counties in Oklahoma based on a distribution formula. In odd-numbered years, two million dollars are allocated to the Extraordinary Bridge Program.

This program was developed by ODOT and ACCO to provide financial assistance to counties that need to replace bridges whose costs exceed their funding capabilities.

For more information regarding the Extraordinary Bridge Program, contact the ACCO office.

**County Bridge Inspection Program**

During even-numbered years, the two and one-half-million dollar [Bridge Replacement (BR)] allocation is used to fund the County Bridge Inspection Program.

**State Aid for Bridge Repair or Replacement**

Counties receive County Road and bridge Improvement funds, which may be used to pay 100% of the bridge construction costs or match federal BR or BH funds to replace or repair the bridge. These funds may be used to pay for additional right-of-way, relocating utility lines, and rebuilding fence. The County Road and bridge Improvement Fund is primarily for bridges on the county’s major collector system, but may be used on school bus routes and mail routes.

**Force Account Projects**

On bridge projects where the county uses their labor to do the bridge construction, the law allows the county to get reimbursed up to $100,000 out of their County Road and bridge Improvement Fund for

- Labor
- Equipment
- Materials

This limit excludes the costs of engineering, right-of-way acquisition, and utility relocation. These projects must be programmed initially with Local Government Division and unit prices agreed upon before any work has begun.

For more information regarding the Extraordinary Bridge Program, contact the ACCO office.
County built bridges eligible for reimbursement from the County Road and bridge Improvement Fund must meet the following criteria:

- Registered professional engineer must provide field notes signed and stamped, that provide structural requirements to achieve a H.S. 20 load rating.

- The finished bridge must meet a 20-ton load rating based on the National Bridge Inventory (NBI) system.

- The subsurface foundation must meet minimum guidelines established by using approved engineering methods.

- The finished bridge must have a minimum roadway width of 24 feet.

- The material used in the construction of the bridge must meet or exceed the specifications for materials as specified in the current edition of the County Bridge Standards or certified in writing by the engineer or supplier.

Contact the ACCO office for a copy of the current County Bridge Standards.

On force account projects, the county is acting as the contractor and is required to follow ODOT specifications and procedures.
**Routine Maintenance and Inspection**

County Commissioners are responsible for the project plans and the contractor's work, and to ensure that the county’s money is used to best serve the most people. Therefore, they should be aware of basic road-building techniques in order to inspect the work being done. Two things will help County Commissioners judge the workmanship of a contractor or crew:

- Knowing the reasons roadwork fails
- Recognizing a good chip-seal technique

**Causes of Failures**

To serve as an effective inspector for the contractor or crew, County Commissioners need to know why roadwork sometimes fails. Three primary reasons are poor drainage, sloppy utility cuts, and mistakes with asphalt.

**Drainage**

Many times base failure or poor water drainage cause surface failures. Alligator cracks in flexible pavement surfaces indicate that water has eroded a soft spot below. In some cases, crews can relieve the moisture problem by providing an outlet for free water, which restores the base to its original strength. Cleaning and opening up shallow side ditches may appreciably improve sub-grade drainage as well.

**Utility Cuts**

One of the most difficult surface maintenance jobs is restoring utility cuts (electricity or phone lines). Utility cuts become a problem when utility companies dig out soil to install lines and then replace the soil in a loosened condition. Until the loose soil has been compacted by vibration plate-type compactors, vibratory rollers, or pounding of traffic, the road will settle or develop ruts. The best way to solve this problem is to prevent it by asking utility companies to sign permits to install their lines.

Public utilities and cable television systems have a right to use the right-of-way (R/W) on county roads for their lines; however, the Board of County Commissioners has the right to specify with a permit how utility companies will install these lines. Counties can specify that utility companies install their lines by boring underground or using poles rather than digging ditches across the road. If utility companies violate any of the installation instructions in the permit, they forfeit their right to use the R/W.
Figure 14-2 shows an example of a permit for installing utility lines. Many counties use this permit to establish installation conditions for utility companies.

**Asphalt Failures**

Typical asphalt failures include:

- Cracking usually caused by movement of subsoil
- Edge-cracking caused by excessive subgrade moisture or concentrated loads
- Potholes caused by structure weakness
- Alligator cracks caused by lack of support for pavement
- Raveling caused by wear or insufficient binder
- Bleeding caused by excess asphalt
- Settlement caused by subgrade consolidation or displacement
- Shoving or rutting caused by excess binder in the mix

Fixing asphalt failures is a long and costly job. Counties, therefore, should prevent these failures by eliminating the causes in the first place.

**Chip-Seal Techniques**

The second way to ensure quality work is by recognizing a good chip-seal technique. A chip-seal application to a road or street has two major objectives. First, it provides a surface to shed water to keep it from deteriorating the base. This prevents potholes and general road failure. Second, it provides a renewed riding surface. Figure 14-3 shows the steps in the chip-seal job.

A good chip-seal job is fairly simple to obtain either by contract or with a county crew. To guarantee a good job, the County Commissioner should be able to serve as inspector for either the contractor or the county crew. The following steps are essential to the success of a chip seal.

**Road Surface Preparation**

The job will not last if the roadbed is not properly prepared. Watch for proper crown; the shoulder should be four to six inches lower than the centerline.

Ensure proper road compaction—the roadbed must have a hard, compacted base no loose soil-surfaces with loose dirt should be tightbladed, watered, and rerolled.
APPLICATION FOR PERMIT
Utility Line Installation on County R/W
(Submit in Triplicate)

TO THE BOARD OF COUNTY COMMISSIONERS
__________________ COUNTY, STATE OF OKLAHOMA

We (I) the undersigned, hereby petition the Board of County Commissioners of _____________ County to grant a permit for the installation of (describe proposed installation):

Give legal description and attach a county map with location clearly marked:

Said line will conform to the following rules:

Petitioners shall notify the board of County Commissioners 48 hours prior to the actual start of the installation. There shall also be a 48 hour notification to the Board before any future maintenance or repair work, except in the case of emergency. In the case of emergency repair notification will be made as soon as possible. All work by petitioners in the public right-of-way shall be subject to the approval of the Board of County Commissioners, based on the rules listed herein. Petitioner shall notify the Board upon completion of the installation that a final inspection is required.

When paralleling the roadway it shall be located within 4 feet of the R/W line or the fence line if a fence is in place. If no fence exists the R/W line shall be located by an Oklahoma registered land surveyor at the petitioner’s expense. A copy of said survey shall be provided to the board prior to granting a permit. In no instance shall a line be placed within the limits of the roadbed.

All underground parallel installations shall be a minimum of 3 feet deep; all overhead parallel installations shall not cross any point of access to the county road at a height of less than 18 feet.

All underground installations which cross a county road with an asphaltic concrete, oil and chip, or concrete surface shall be jacked. Cutting of such “hard surfaced” roads will not be permitted. Crossings of unsurfaced and compacted to a minimum density of 95% of Standard Proctor maximum density. Results of the AASHTO T-99 Test as well as results of field density checks shall be submitted to the Board before final acceptance of the installation will be granted. The Board reserves the right to inspect any work during construction.

All underground crossings shall be a minimum of 4 feet below the elevation of the centerline of the road or 2 feet below the elevation of the ditch, whichever is greater. High pressure gasoline crossings shall be a minimum of 4 feet below the elevation of the ditch.

Petitioners agree to assume all responsibility for handling traffic during the construction, repair and maintenance of this line. Should any lowering, modification or relocation of the line be required during any future reconstruction or maintenance of the road, said lowering, modification or relocation shall be made without claim against the County. Should any damage to the line occur in the regular operation of roadwork, the petitioners or their successors, without claim against the County shall repair said damage.

Petitioner agrees to hold the county blameless for any damage to persons or property caused by the construction, maintenance operations or repair of its facilities on, over, or under said right-of-way, and agrees to reimburse the County for any and all monies expended by it in repairing any damage to the road caused by the construction, maintenance and operations of the petitioners.

Failure on the part of the petitioner to comply fully with the rules herein stated shall cause the petitioner to forfeit his/her right to easement on said county R/W, as per O.S. 69§1401 1981.

(Approval Certificate on reverse side)

_______________________  _______________________
Company Name  Company Representative

_______________________  _______________________
Company Address  Phone #  Emergency (24 hr.) #

Figure 14-2: Right-of-Way Permit
Figure 14-3: Steps in Chip-Seal Job

1. Prepare Road Surface
2. Check Road Temperature
3. Spray Asphalt
4. Apply Chips
5. Roll Road
Check the Roadbed

The roadbed must be dry and warm. A chip seal should never be applied when the air or ground temperature is below 50° F. Use a small bayonet thermometer to measure the temperature of the roadbed one-inch below the surface. Generally speaking, counties should not plan chip-seal work after November 1 in Oklahoma.

Spray the Asphalt

The two important factors in spraying asphalt are the application rate and the temperature. The road crew or contractor should spray the oil at the specified rate in the 1988 edition of *Standard Specifications for Highway Construction*, published by ODOT. The necessary temperature of the oil at the point of spraying varies with the type of asphalt being used:

- emulsified asphalt—100° to 140° F
- cut-back asphalt—225° to 275° F

Apply the Chips

Check the following criteria when a crew starts applying chips:

- Size—*Standard Specifications for Highway Construction*
- Cleanliness—slight amount of dust
- Application rate—*Standard Specifications for Highway Construction*
- Timing—immediately after oil is sprayed

Roll the Road

Rolling is the final step in applying a chip seal. Again, timing is important. Using a rubber tire roller, the crew or contractor should complete the first two passes within 20 minutes after the chips have been spread, otherwise the chips and asphalt may not bond well and the cover may peel up. They should make four passes, the last one slowly (5 to 7 mph).

County Auctions

Each year ACCO holds two state-wide county surplus equipment auctions, which allow counties to reduce surplus or gain needed equipment for construction and maintaining roads and other activities.

Counties can sell surplus items by writing a resolution declaring the equipment as surplus and taking the items to the auction.
For more information on the auctions and for dates, contact the ACCO office.

County Commissioners, county employees, and other interested parties watch as the auctioneer solicits bids on a piece of road equipment at an ACCO-sponsored auction in Oklahoma City.

References

The following reference items can provide more information about county road and bridge construction and maintenance.

The National Association of County Engineers (NACE) Handbook on Training for Road Department provides the road department head with information on training crew foremen and their crews. A Trainer's Guide provides tips for the trainer of the foremen and crews.

The Asphalt Institute is an excellent source for reference material. Their handbook, Asphalt Pavement Maintenance, may be obtained from the Asphalt Institute, P.O. Box 4039, 4507 John F. Kennedy Boulevard, Little Rock, Arkansas, 72116.

The Action Guide Series of Handbooks published by NACE is the result of participation by over 100 County Engineers. It discusses topics from cost records and budgets to subsurface soils exploration. This information can be obtained by contacting the Center for Local Government Technology.

NACE has also published a Training Guide Series that may be very useful reference material for County Commissioners:

- Handbook on Training for Road Department/Trainer's Guide
- Blading Aggregate Surfaces
- How to Talk and Communicate at the Same Time
• Improving Traffic Maintenance
• Maintaining Bridges After Inspection
• Tips for Conserving the Environment and Energy

This series can be purchased from the Center for Local Government Technology.

The Center for Local Government Technology can also answer questions and provide assistance.

Freddie Byford, Mechanic, Oklahoma County, District 2, checks a part on a dump truck at the District 2 shop.
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Community Services

Community services are programs that the county establishes to increase the quality of life for county residents. For example, some Oklahoma towns are too small to have their own fire departments. The county can establish a fire protection district to serve that small town and the area around it. The county can also coordinate with cities to provide joint services that the city or county could not provide alone, such as a county health department.
This chapter identifies community services in the county and provides information for County Commissioners on providing these services to county residents.

Appendix B contains a list of OSU Extension Fact Sheets that would be helpful to County Commissioners regarding community services. Appendix B also contains copies of Extension Fact Sheet No. 801, Rules and Regulations Governing Emergency Medical Service; Extension Fact Sheet No. 841, Planning A Rural Fire Truck Service; and Extension Fact Sheet No. 844, Planning a Rural Fire Protection Service.

Community Service Districts

A community service district includes the area that is served by the community service. For example, if citizens of a small town or an area wish to establish a fire protection district, they must present a map of the area to be included in the district. Community service districts will not necessarily conform to County Commissioners’ districts.

Two types of community service districts are provided by Oklahoma law:

- Districts financed through millage tax levies
- Districts not financed through millage tax levies

Special Millage Districts

Districts financed through millage tax levies are called special millage districts. Special millage districts require a special election and must be approved by the voters in the proposed district area. Table 15-1 shows the methods used to create the various special millage districts.

Oklahoma Law allows for the following seven special millage districts.

1. Emergency medical service districts

   Emergency medical service districts provide ambulance service to rural areas. The Board of County Commissioners can call a special election or ten percent of the registered voters in the area can present a signed petition to the board to call an election.

   Oklahoma Constitution
   Article 10, §9C
   19 O.S. §§ 1704~1723
### Table 15.1 Methods to Establish Special Millage Districts

<table>
<thead>
<tr>
<th>District Type</th>
<th>How Elections are Called</th>
<th>How to Pay for Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Emergency medical service districts</td>
<td>The Board of County Commissioners calls an election or 10% of the voters submit a petition for an election.</td>
<td>3-mill tax levy</td>
</tr>
<tr>
<td>Solid waste management districts</td>
<td>3-mill tax levy</td>
<td></td>
</tr>
<tr>
<td>Fire protection districts</td>
<td>25% of the titleholders submit a petition.</td>
<td>Bonds + 7-mill tax levy</td>
</tr>
<tr>
<td>County health departments</td>
<td>The Board of County Commissioners calls an election or 16% of the voters submit a petition for an election.</td>
<td>2-1/2-mill tax levy</td>
</tr>
<tr>
<td>County hospitals</td>
<td>The Board of County Commissioners adopts a resolution or 20% of the voters submit a petition for a resolution.</td>
<td>Necessary tax levy + 0.25-mill tax levy</td>
</tr>
<tr>
<td>Sewer improvement districts</td>
<td>50 residents submit a petition.</td>
<td>10-mill tax levy + annual assessment</td>
</tr>
<tr>
<td>Rural road improvement districts</td>
<td>10 titleholders submit a petition.</td>
<td>Bonds + 3-mill tax levy</td>
</tr>
</tbody>
</table>
If the voters approve the emergency medical service district, they are also approving a tax levy not to exceed 3 mills to provide funds to support, organize, operate, and maintain the district.

Once the district is approved, the Board of County Commissioners create a Board of Trustees, which has five members appointed by the board. This Board of Trustees can adopt rules and procedures and contract provisions necessary to provide emergency medical services.

2. Solid waste management districts

A solid waste management district provides landfills and trash collection for rural areas. A solid waste management district can be established in two ways:

1. 10% of the registered voters of the area must submit a signed petition asking the Board of County Commissioners to provide solid waste disposal services. The board can then call a special election.

2. The Solid Waste Planning Board of the area (which is created by the Board of County Commissioners) can draw up an agreement stating the legal boundaries of the proposed district and recommend to the Board of Commissioners that they call an election.

If the majority of the voters living in the area approve the solid waste management district, they also approve imposing a 3-mill tax levy to support the district. The district and the tax levy begin immediately after the election.

In addition to the tax levy, the new district may also need to finance itself in other ways:

♦ The Board can charge a user fee to persons who use the services provided by the district.

♦ The district can issue bonds. These bonds must be of an amount such that an additional 3-mill levy on ad valorem tax (additional to the 3 mills mentioned above) will be sufficient to pay off the principal and interest.

The county can also call another special election for approval to issue bonds for the following purposes:

27A O.S. §§ 2-10-101~2-10-103
§§ 2-10-201~2-10-205.1
§§ 2-10-301~2-10-308.1
§§ 2-10-401~2-10-402
§ 2-10-701
§§ 2-10-801~2-10-805

Oklahoma Constitution, Article X, §9D
♦ To acquire vehicles, equipment, and other necessary items
♦ To purchase landfill sites
♦ To finance construction landfills, transfer stations, or other facilities for solid waste management, disposal, and recycling

Any landfill that a county develops must comply with all Oklahoma Department of Health regulations.

♦ Operating and maintaining all of the above listed items

The solid waste management committee governs the new solid waste management district.

3. Fire protection districts

Fire protection districts provide fire department services to rural areas. To establish a fire protection district, 25% of the land titleholders outside of any city or town must present a signed petition to the Board of County Commissioners and request the board to call a special election. The land titleholders must also provide the board with a map of the proposed district and a bond to cover the special election costs.

The board must publicize for two weeks their intent to hold a special election in a newspaper with circulation in the area. The board must also hold a public hearing within twenty and not more than forty days after they received the initial petition. If the board believes that the fire protection district is in the best interest of the area after the hearing, they must call an election in a newspaper of general circulation in the area.

If the voters approve the district, the board declares the area fire protection district and establishes a Board of Directors for the district. The Board of County Commissioners must pass a Resolution Providing Approval by the County Commissioners. The board appoints three directors to serve until the next general election, at which time the voters will elect a new Board of Directors.

The Board of Directors of the district must develop a budget. After they determine the capital needs, the Board of

19 O.S. §§ 901.1~901.61
19 O.S. § 901.2
19 O.S. § 901.3
19 O.S. § 901.4
19 O.S. § 901.5
19 O.S. § 901.7
Directors asks the County Clerk to call an election to determine whether the district will issue bonds for the amount of capital investment needed. If the voters approve the bonds, the Board of County Commissioners levies an assessment that is sufficient to pay the annual interest on the bonds and equal to the retiring bonds for each year.

In addition to issuing bonds, the new district can impose a tax levy to support itself. The Board of County Commissioners levies an annual assessment sufficient to cover the cost of operation of the district, the maintenance of the fire department and its equipment, and the payment of the district employees’ salaries. This assessment cannot exceed seven mills on the dollar of the assessed value of the property in the district.

**Note**

In this type of financial arrangement, all assessments legally levied by the district are a lien on the property until they are paid.

4. County health departments

A county health department provides health programs and health education in rural areas. Unlike other community service districts, the county health department is used and paid for by the entire county. The county board of health (Refer to Chapter Fourteen, Duties of the County Commissioner: County Offices, Boards, and Departments) can decide, with the approval of the Oklahoma Commissioner of Health, to establish a county health department.

In addition to funds that the County Excise Board may appropriate, the county can hold an election to levy a property tax to provide funds for a county health department. If the voters approve the tax, the county imposes a tax levy of up to 2 1/2-mill to support the district.

The County Health Board maintains the new county health department and the department operates under a Medical Director.

A county health department maintains a wide variety of health and safety programs, services, and facilities all authorized by law.

♦ Disease prevention and control
♦ Health education

19 O.S. § 901.19
Oklahoma Constitution, Article 10, §9A
63 O.S. § 1-202
63 O.S. § 1-205
63 O.S. § 1-206
♦ Guidance/Counseling
♦ Maternal and child health care, including schools
♦ Health at work
♦ Nutrition
♦ Care for the chronically ill and the aged
♦ Vital records and statistics
♦ Mental health care
♦ Day care centers
♦ Nursing, convalescent, and rest home supervision

5. County hospitals

A county hospital provides hospital services for the county. Unlike other community service districts, a county hospital is used and paid for by the entire county. If a county wants to establish a county hospital, the Board of County Commissioners can call an election, either on its own or at the request of 20% of the voters in the area who present a signed petition to the Board requesting an election. The Board must publish notice of the election in two daily or weekly newspapers in the county before they can hold the election.

If the voters approve the county hospital, they also give the district the right to issue bonds and impose tax levies. The district can issue bonds to pay for purchasing a site and constructing the hospital. The law also allows for two additional levies:

♦ An annual tax levy sufficient to cover interest and principal due on the bonds.
♦ An additional levy of 1/4 mill to pay for the care of county charity patients.

After the voters approve the new district, the Board of County Commissioners must either lease the building to a non-profit charitable organization or establish a Board of Control to manage the hospital. The Board of Control must present a financial statement to the Commissioners at the end of each fiscal year; this statement certifies the tax levy they need to maintain the hospital. The Oklahoma Statutes define the powers and duties of the Board of Control.

19 O.S. §§ 781, 782
19 O.S. §§ 784, 786
19 O.S. § 789
19 O.S. § 790.1
6. Sewer improvement districts

A sewer improvement district provides a sewage treatment plant and sewer pipes to rural areas. If a county wants to establish a County Sewer Improvement District, 50 residents of the area in question or a majority of land titleholders must present a signed petition to the Board of County Commissioners, requesting them to call an election.

Before the Board can call an election, they must publicize their intent to hold a public hearing in a newspaper for ten days, and then hold the hearing. If after the public hearing, the Board still feels the Sewer Improvement District is in the best interests of the area, they must publicize the election in a newspaper for two weeks before the election.

If the voters approve a sewer improvement district, they also approve imposing a tax levy. The Board can levy an annual assessment that will pay for the cost of the district's operation, repair, and maintenance. This assessment can not exceed 10 mills.

The district can also call another election to determine whether they can issue bonds. If the voters approve the sale of bonds, the Board must levy another annual assessment to retire the interest and principle of the bonds.

After the voters approve the sewer improvement district, the Board of County Commissioners must appoint a Board of Directors to maintain the district.

7. Rural road improvement districts

A rural road improvement district provides better roads for residents of rural areas. If a county wants to establish a Rural Road Improvement District, ten land titleholders located outside any corporate limits of a city or town can petition the Board of County Commissioners to call an election.

Before the Board can call an election, they must publicize their intent to hold a public hearing in a newspaper for two weeks, and then hold the hearing between 20 and 40 days after they received the initial petition. If after the public hearing, the Board still feels that a rural road improvement district is in the best interests of the area, they must publicize the election in a newspaper for two weeks before the election. If voters of the area approve the new district, the Board officially declares the area a rural road improvement district.
After the voters approve the district, the district can call another election to determine whether or not they will issue bonds to cover the estimated amount for road improvements. The district pays these bonds and any other debts they incur with revenue from the ad valorem-taxed property of the district.

The Board can also levy an assessment of 3 mills for the operating costs of the district.

When the Board declares the area a rural road improvement district, they also must set the date for the first meeting of the property owners within the district. These property owners then elect nine directors from among themselves to form a Board of Directors to manage the district.

A county cannot establish a special millage district without holding an election for the people who live within the proposed district.

**Special Districts Without a Millage Levy**

The Oklahoma Statutes provide for two other types of districts. These districts do not use property taxes for support. The people who benefit from the services pay for them. Table 15-2 shows information about these districts.

- Road improvement districts

  Similar to many special millage districts, the *Oklahoma Statutes* provide two ways for the Board of County Commissioners to call an election for a road improvement district. The first involves only the Board, and the second requires a petition.

  1. If the Board determines a need for a road improvement district, they must publicize for two weeks their intent to form one. During the two weeks, titleholders can file protests. If more than 40% of the titleholders file protests within 15 days of the last publication date, the Board cannot form the district. If less than 40% of the titleholders file protests, the Board must hold a public hearing. After the hearing, titleholders have 15 more days to protest. If they do not, the Board can begin forming the road improvement district.
### Table 15.2 Methods to Establish Special Districts Without a Millage Levy

<table>
<thead>
<tr>
<th>District Type</th>
<th>How to Establish District</th>
<th>How to Pay for Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Road Improvement Districts</td>
<td>Petition with 60% of title holders</td>
<td>Assessments on land in area of district</td>
</tr>
<tr>
<td>Rural Water, Sewer, Gas, and Solid Waste Management Districts</td>
<td>Two of more landowners submit petition</td>
<td>Benefit units</td>
</tr>
<tr>
<td>Rural Ambulance Service Districts</td>
<td>Two or more rural residents submit petition</td>
<td>One mill on each dollar of valuation in district</td>
</tr>
<tr>
<td>Economic Development Programs</td>
<td>Resolution by Board of County Commissioners</td>
<td>One-half mill on each dollar ad valorem</td>
</tr>
<tr>
<td>County Fire Department</td>
<td>Petition to Board of County Commissioners</td>
<td>Fire-fighting charges</td>
</tr>
</tbody>
</table>

2. 60% of the recorded titleholders of the area in question must petition for a road improvement district. Their petition must contain the following information:

- A list of titleholders
- The plat of area showing area of each parcel affected
- The preliminary plans, specifications, and estimated costs

Upon receiving the petition, the board must pass a resolution stating their intent to establish the district and begin the proposed project. Titleholders then have 15 days to file protests. If no valid protests are filed, the Board can begin forming the road improvement district.

The Board must follow certain steps to form the district:

1. They must pass a resolution that states the following information:

19 O.S. § 1236

19 O.S. § 1238
♦ No valid protests were filed.
♦ They affirm that they intend to proceed with the project.
♦ They request that the engineer submit detailed plans, specifications, and cost estimates.

2. Then, they must pass a resolution, within six months of the date that the titleholders filed the original petition, which encompasses the following statements:

♦ They accept the engineer's plans.
♦ They require the contractor to execute a bond to ensure completion of the project and protect the county and all titleholders from any loss or damage.
♦ They require a maintenance bond against any failure due to defective workmanship or material for a period of not less than one year.
♦ They direct the County Clerk to advertise for sealed bids.

3. After the required time, the Board must open the bids and select the lowest and best bid. That bid cannot exceed the amount of the final estimate. The Board cannot award the contract until the bonds mentioned above are approved.

4. Within ten days after the contractor or crew completes the project and determines the final cost, the Board, by resolution, must direct the County Assessor to appraise and apportion the cost to the various titleholders.

5. Within ten days after the County Assessor completes the assessment roll, the titleholders can file protests. The Board reviews any protests and makes a ruling on their validity. Titleholders must pay their assessments in ten annual installments with an interest rate not to exceed 13% per annum. The Board must levy these assessments by resolution. This

19 O.S. § 1238
19 O.S. § 1239
19 O.S. § 1240
19 O.S. § 1242
19 O.S. § 1247
• Rural water, sewer, gas, and solid waste management districts

The Oklahoma Statutes allow counties to form rural water districts, rural sewer districts, rural gas districts, and rural solid waste management districts to provide rural areas with better water supplies, gas distribution facilities, sewage disposal facilities, and solid waste management systems. If a county wants to establish one or more of these districts, at least two landowners must petition the Board of County Commissioners. The Board then schedules a public hearing. The hearing must be publicized for two weeks. If after the hearing the Board believes that the area needs one or more of these districts, they can declare the area a rural water, sewer, gas, or solid waste management district.

After the district is formed, the property owners within the area meet and elect from among themselves a Board of Directors to manage the new services. This Board must have nine members.

The new district or districts will support itself through user fees. Each person who uses the new services must pay a share of the operating costs and other basic financial needs of the services. The district or districts have no power to levy any taxes or make assessments on any property.

### County Libraries

The Oklahoma Statutes permit the County Excise Board to authorize an annual levy of up to one-half of one mill on all taxable property in addition to other levies to establish, extend, operate and maintain a county circulating library. If a county has less than 15,000 persons, the Board of County Commissioners has the authority to use these funds in cooperation with any city library to form a joint county and city library.
[ Care of the Indigent ]

[ The Oklahoma Statutes designate the Board of County Commissioners as overseers of the indigent. Every county is mandated to relieve and support all indigent persons who lawfully reside in that county. In counties of population over 200,000, the Board can set up a department to provide services to the indigent and hire a director. ]

56 O.S. §§31, 32, 33

[ The Board of any county can establish an indigent care facility by purchasing land, erecting, renting, or improving buildings. It can also solicit proposals from outside sources for indigent care. ]

56 O.S. §§ 32.1, 32.2

The Board of County Commissioners is responsible for granting temporary relief for persons who are ill or in distress who do not have money to pay for care. The Board is responsible for providing burial services for any person who dies within the county who does not have money or means to pay for funeral expenses.

56 O.S. § 54

City-county health department or county pharmacies may receive unused prescription drugs from nursing facilities for distribution to the medically indigent. Counties may also provide money for medicine.

63 O.S. § 1-1918.2

[ Flood Plain Management ]

[ The Board of County Commissioners is authorized by statute to establish floodplain boards for their counties, which may adopt, administer, and enforce floodplain management regulations. ]

82 O.S. §§ 1604–1618

Federal Aid with Community Services

The federal government has organized a database to help counties find federal aid programs for community services. The Federal Assistance Programs Retrieval System (FAPRS) is a computerized system that can provide information to the Board about federal aid for which their communities are eligible. In Oklahoma, counties can use FAPRS by contacting the Oklahoma Cooperative Extension Service at Oklahoma State University. With FAPRS, counties can use a computer to access information on available federal assistance for a specific community project.

Information is also available for the following categories:

- Community facilities
• Business and industrial development
• Planning and technical assistance
• Housing
• Education
• Employment
• Health
• Social services programs

Each of these categories has several subcategories. Counties can choose a category and a subcategory and request a printout by program name and number of all the relevant programs for which the county may be eligible.

While it does not guarantee eligibility of any specific project or availability of program funds, FAPRS can serve as a valuable research aid in identifying possible sources of federal assistance. More detailed information about FAPRS can be found in the OSU Extension Facts Number 832 (see Appendix B), which is available through the Oklahoma Cooperative Extension Service at OSU.

**State Aid with Community Services**

**Oklahoma Cooperative Extension Service**

The Cooperative Extension Service can provide information to the Board about many rural development programs including the following examples:

• Rural water systems
• Transportation systems for the elderly
• Rental apartments
• Solid waste disposal
• Clinics
• Emergency medical services
• Fire protection
• Industrial sites (economic development)
• Mobile home park developments
• Sewer systems

65 O.S. §§ 4-201~4-206
The OCES can provide information on how a county could establish these programs, how much they would cost, how much revenue they might provide, and other helpful information.

**Center for Local Government Technology**

The Center for Local Government Technology provides technical assistance to counties in areas relating to roads and bridges, energy conservation, and data processing. The Center has a program that helps cities and counties determine computer needs, develop specifications to meet these needs, and evaluate proposals after bids have been received.

**[ Oklahoma Association of Regional Councils ]**

Eleven regional councils exist in Oklahoma through the Oklahoma Association of Regional Councils. The following services and programs are examples of assistance that may be provided by these councils:

- Supportive Services
- Resource Conservation and Development
- Community and Economic Development
- Workforce Development
- Resource Management
- Public Safety and Analysis
- Environmental Services

**[ Development Acts ]**

Several development acts have been created by statute to provide for various types of development in certain areas. These acts usually offer certain incentives and exemptions, for example, taxation exemptions.

**[ The Oklahoma Housing Reinvestment Program Act ]**

The purpose of the Oklahoma Housing Reinvestment Program Act is to encourage reinvestment in housing in those areas for which a demonstrated need for housing exists, but is not met through existing public and private efforts.

A municipality or county may provide an exemption from ad valorem taxes in a housing reinvestment district under certain conditions.
[The Oklahoma Rural Housing Incentive District Act]

The purpose of the Oklahoma Rural Housing Reinvestment Act is to encourage the development and renovation or housing in rural municipalities and counties. These districts may only be created in a municipality or county with a population of less than 300,000, and in which the percentage change in population is less than the national average. 62 O.S. §§ 870-880

[The Local Development Act]

The Local Development Act provides for taxation exemptions and incentives for the planning, financing, and development and redevelopment with certain areas of the state. 62 O.S. §§ 652-869

Other Sources

In addition to the programs listed above, assistance from other sources is also available:

- State Fire Marshall's Office
- Oklahoma State University Fire Training Department
- Oklahoma Department of Health, Emergency Medical Division
- State Highway Department, Highway Safety Program
- Oklahoma Trauma Research Society
- Economic Development Programs
- Oklahoma Department of Health, Environmental Health Services
- Oklahoma Department of Industrial Development
- University Business Assistance Center for Oklahoma
- Physician Placement Office, Oklahoma College of Osteopathic Medicine
- Office of Physician Placement, University of Oklahoma Medical School
- Oklahoma Career Technology Centers
Chapter Sixteen

Duties of the County Commissioner: County Offices, Boards and Departments

One of the responsibilities of the Board of County Commissioners is to establish personnel policies for county employees. Therefore, the Board needs to understand the organization and duties and responsibilities of all county offices and county boards and departments. This chapter explains the County Commissioners’ tasks and responsibilities in working with these entities.

Many of these duties are discussed in greater detail in other chapters in this handbook. Please refer to Chapter One, County Government in...
Oklahoma, and Chapter Three, The County Budget Process for more information on county offices, boards, and departments. Table 16-1 shows the County Commissioners’ role related to county officers and county boards and departments.

Chapter Ten, Duties of the County Commissioner: County Administration, explains the County Commissioners’ duties and responsibilities for personnel policies and other county management.

The County Board System

The Board of County Commissioners

The Board of County Commissioners meets and holds sessions to transact business on the first Monday of each month. The meetings are held in the County Courthouse, at the county seat, and this board may remain in session for as long as the public business requires.

Please refer to Chapter Eight, Duties of the County Commissioner: Meetings, for more information on holding public meetings.

The Board of County Commissioners is involved in some way with almost all other county boards and departments. The Board must approve estimates and needs and apportion funds to many county boards and departments. The Board also appoints members on many of the county boards and departments. The County Commissioners themselves are sometimes members of various other boards.

County Excise Board

General

The County Excise Board meets at the county seat on the first Monday of July each year to organize and elects a chairman and vice-chairman to perform excise duties for that fiscal year. The County Clerk serves as Secretary to the County Excise Board and complies with public notices and publication of proceedings as required by law. Please refer to Chapter Eight, Duties of the County Commissioner: Meetings, for more information on notices.

Budgets

Annually, the County Excise Board provides an estimate of anticipated revenues to County Officers and meets with each officer before July 1 each year to discuss personnel needs for the next fiscal year.

68 O.S. § 3006
<table>
<thead>
<tr>
<th>Office, Board or Department</th>
<th>County Commissioners Role</th>
<th>Statute Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ Board of Control of Hospital ]</td>
<td></td>
<td>19 O.S. § 790</td>
</tr>
<tr>
<td>Board of Tax Roll Corrections</td>
<td>Chairman of Board of County Commissioners is chairman.</td>
<td>68 O.S. § 2871(B)</td>
</tr>
<tr>
<td>[ Circuit Engineering District (CED) Board ]</td>
<td>Partner with other counties to form CED, serve on board</td>
<td>69 O.S.2003, § 1687.1(A)</td>
</tr>
<tr>
<td>[ City/County Parks and Recreation Department ]</td>
<td>County may contract with city to form department.</td>
<td>19 O.S. § 1-1003</td>
</tr>
<tr>
<td>[ Community Sentencing Planning Council ]</td>
<td>Appoints member of Board of County Commissioners to council</td>
<td>22 O.S. § 988.5</td>
</tr>
<tr>
<td>County Assessor</td>
<td>Monthly Report Chairman of Board of Tax Roll Corrections</td>
<td>68 O.S. §§ 2814, 2815</td>
</tr>
<tr>
<td>County Board of Equalization</td>
<td>Board of County Commissioners appoints one member</td>
<td>68 O.S. §§ 2861-2863</td>
</tr>
<tr>
<td>County Board of Health</td>
<td>Board of County Commissioners appoints two or four members</td>
<td>63 O.S. § 1-201</td>
</tr>
<tr>
<td>County Board of Public Welfare</td>
<td>Board of County Commissioners provides office space.</td>
<td>56 O.S. § 189a</td>
</tr>
<tr>
<td>County [Emergency Management] Program</td>
<td>Board of County Commissioners appoints director</td>
<td>63 O.S. §§ 683.11, 683.12</td>
</tr>
<tr>
<td>County Clerk</td>
<td>Serves as Secretary to the Board of County Commissioners</td>
<td>19 O.S. §§ 250, 284, 286</td>
</tr>
<tr>
<td>County Court Clerk</td>
<td>Receives regular reports</td>
<td>12 O.S. § 22, 24, 29</td>
</tr>
<tr>
<td>County Election Board</td>
<td>Receives report from the Secretary to the County Election Board not less than 35 days prior to an election. Not less than 15 days prior to an election, sends funds for election.</td>
<td>19 O.S. § 1-1003</td>
</tr>
<tr>
<td>County Engineer</td>
<td>Board of County Commissioners hires and employs</td>
<td>69 O.S. § 687.1</td>
</tr>
</tbody>
</table>
Table 16-1. Relationship of County Commissioners to County Offices and County Boards and Departments (Continued)

<table>
<thead>
<tr>
<th>Office, Board or Department</th>
<th>County Commissioners Role</th>
<th>Statute Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Excise Board</td>
<td>Board of County Commissioners appoints one member</td>
<td>68 O.S. §§ 3005.1, 3006, 3007</td>
</tr>
<tr>
<td>County Extension Office</td>
<td>Board of County Commissioners required to work with Oklahoma State University</td>
<td>70 O.S. § 3418</td>
</tr>
<tr>
<td>County Law Library</td>
<td>[ Provides funding and space ]</td>
<td>20 O.S. § 1208</td>
</tr>
<tr>
<td>[ County Library Commission ]</td>
<td>[ Appoints members ]</td>
<td>65 O.S. § 154</td>
</tr>
<tr>
<td>County Public Defender</td>
<td>Board of County Commissioners appoints defender</td>
<td>10 O.S. § 24</td>
</tr>
<tr>
<td>[ County Retirement Board ]</td>
<td>[ Appoints members ]</td>
<td></td>
</tr>
<tr>
<td>County Sheriff</td>
<td>Reports monthly to the Board of County Commissioners</td>
<td>19 O.S. §§ 513, 514, 516, 526, 545</td>
</tr>
<tr>
<td>County Treasurer</td>
<td>Receives signed warrants from the Board of County Commissioners and delivers financial statements to the Board</td>
<td>19 O.S. §§ 623, 624, 625</td>
</tr>
<tr>
<td>District Attorney</td>
<td>[ Provides space Use as legal counsel ]</td>
<td>19 O.S. §§ 215.1, 215.4</td>
</tr>
<tr>
<td>[ Fair Board ]</td>
<td>[ Holds elections, appoints members if vacancy occurs ]</td>
<td>2 O.S. §§ 15-51, 15-52, 15-111</td>
</tr>
<tr>
<td>[ Flood Plain Management Board ]</td>
<td>[ Initiates board, appoints members ]</td>
<td>82 O.S. § 1604</td>
</tr>
<tr>
<td>[ Local Emergency Planning Council (LEPC) ]</td>
<td>[ Creates council, appoints members ]</td>
<td>27 O.S. §§ 4-2-102, 4-2-103</td>
</tr>
<tr>
<td>Planning Commission</td>
<td>Board of County Commissioners creates the commission by resolution; [ appoints members ]</td>
<td>19 O.S. §§ 865.52, 865.53, 865.69</td>
</tr>
</tbody>
</table>
Table 16-1. Relationship of County Commissioners to County Offices and County Boards and Departments (Continued)

<table>
<thead>
<tr>
<th>Office, Board or Department</th>
<th>County Commissioners Role</th>
<th>Statute Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ 911 Board ]</td>
<td>[ Initiates board, supplies service in designated area, oversees operations of 911 system and funds ]</td>
<td>63 O.S. § 2818.4</td>
</tr>
<tr>
<td>[ Trust Boards ]</td>
<td>See Chapter Eleven, <em>Duties of the County Commissioner: Sinking Funds-County Bond Issues and Judgments.</em></td>
<td></td>
</tr>
</tbody>
</table>

The Board of County Commissioners, the governing bodies of cities and towns, and the governing boards of each school district submit an “estimate of needs” for their respective units of government to the County Excise Board. This board examines these estimates, makes temporary appropriations, obtains necessary justifications, determines statutory compliance, and ensures that these needs are within anticipated revenues. After the County Excise Board approves the various budgets, they are filed with the State Equalization Board. One copy is kept on file in the County Clerk’s office.

[ In counties with Budget Boards, the budget process is handled differently. ] Duties of county offices related to the budget process are discussed in detail in *Chapter Three, The County Budget Process.*

Members of the Payne County Budget Board (right to left) Sheriff Carl Hiner, Court Clerk Lisa Lambert, County Commissioner Jim Arthur, County Assessor Cheri Hall, County Clerk Sherri Schieffer, County Commissioners Gloria Hesser and Bill Deering, and County Treasurer Bonita Stadler, meet to work on the upcoming year’s budget.
Abstract of Assessments

Within ten days after the County Assessor receives the certificates of assessment of all property in the county from the State Board of Equalization, the County Assessor prepares and files an abstract of the assessed valuations with the County Clerk as secretary of the County Excise Board. This abstract is the valuation figure used by the County Excise Board in the budget process.

County Board of Equalization

Overview

The County Board of Equalization contains three members appointed in the following manner:

- One member is appointed by the Oklahoma Tax Commission.
- One member is appointed by the Board of County Commissioners.
- One member is appointed by the district judge(s).

The tenure of the County Board of Equalization must be the same as that of the first and third County Commissioners’ districts. Not more than one member can live in one County Commissioner’s district.

The County Board of Equalization’s primary duty is equalization. Each year this board goes into session to equalize that year’s assessment roll to ensure the following items:

- That all non-agricultural real property is appraised at its fair cash value according to its use
- That all agricultural real property is valued at its use value
- That all personal property is listed at its fair cash value

Use value is the appraisal of property in its actual use. The role of the County Board of Equalization is to maintain equity in the county’s property tax structure.

The County Clerk serves as secretary and complies with all public notices and publications of proceedings as required by law.

Training

Each member of the County Board of Equalization who holds office on or after January 1, 1991, must attend and successfully complete a course designed to instruct members about the duties imposed on this board by law. The course must be developed by the Center for...
Local Government Technology. Failure of a County Board of Equalization member to successfully complete the course within 18 months of the date when the member was appointed will result in forfeiture of the office. The vacancy must be filled in the manner provided by law.

Sessions

The session period for a County Board of Equalization varies according to the assessed valuation of the county. Table 16-2 shows the session periods related to assessed valuation.

Table 16-2. County Board of Equalization Session Periods Related to County Assessed Valuation

<table>
<thead>
<tr>
<th>Assessed Valuation</th>
<th>Session Periods</th>
</tr>
</thead>
<tbody>
<tr>
<td>Greater than 1,000,000,000 Billion Dollars</td>
<td>Regular Session: 4th Monday in January and ending no later than May 31</td>
</tr>
<tr>
<td>Up to 1,000,000,000 Billion Dollars</td>
<td>Special Session: March 1 to March 31 Regular Session: April 1 to May 31</td>
</tr>
</tbody>
</table>

Regular Sessions

The Chairman of the County Board of Equalization is empowered to schedule the meetings held during the regular session. If the Chairman fails at any time to schedule these meetings, then the remaining two members, by agreement, schedule the meetings.

The County Board of Equalization equalizes, corrects, and adjusts the assessment roll during a regular session. The County Assessor is required to have the assessment roll before this board by the fourth Monday in April. This board acts as a quasi-judicial body during the regular session to hear and settle protests from taxpayers on the following items:

- Considering real estate not increased over the previous year’s assessment
- Adding omitted property
- Canceling assessments of property not taxable
- Raising or lowering appraisals to conform to the fair cash value as defined by law

68 O.S. § 2863
**Special Sessions**

A special session is permitted if the County Board of Equalization determines that the number of protests filed is more than can be heard or settled during the regular session. No business can be carried out during the special session other than hearing or settling protests.

**Duties**

The County Board of Equalization has specific duties and authorities:

- To equalize, correct, and adjust the assessed valuation of real property by raising or lowering the property's valuation, of any taxpayer to conform to the fair cash value of the property, as defined by law.
- To add omitted property
- To cancel assessments of property not taxable
- [To hear all grievances and protests filed with the board’s secretary]
- To review all homestead exemption applications

Each County Board of Equalization must also cooperate with and assist the County Assessor in performing the duties imposed on the County Assessor by the statutes: to ensure that the required records are fully and accurately prepared and maintained, and that they agree with the assessed valuations of the county’s real property.

After the records have been prepared and the assessed valuations adjusted, the County Board of Equalization must not raise or lower the assessed valuation of any parcel or tract of real estate without preparing competent evidence justifying the change, or until at least one member of the board or a person designated by this board has made a personal inspection of the property and submitted a written report to this board. Under no circumstances can the County Board of Equalization make any changes if those changes are inconsistent with the equalized value of other similar property in the county.

**Notice of Increase in Valuation**

Whenever the County Assessor or the County Board of Equalization increases the fair value of property reported by the owner, or the fair cash value of real property from the preceding year, a change in valuation notice must be mailed to the owner. The change in valuation notice must include the following information:

- Fair cash value for the preceding and current years
• Assessment rate for the preceding and current years
• Assessed value for the preceding and current years

The County Assessor or the County Clerk keeps a duplicate copy of the notice sent by the County Board of Equalization. 68 O.S. § 2876

**Protests (Written Complaints)**

Taxpayers may file a written complaint with the County Assessor specifying objections to the County Assessor's actions. To be a valid protest, the taxpayer's written complaint must be filed within the following timeframe:

• Within 20 [ working ] days from the mailing date of the notice of an increase in assessed valuation, a written complaint must be filed with the County Assessor.

• By the first Monday in May for a real property assessment not increased above the previous year, a written complaint must be filed with the County Assessor.

• By the first Monday in May for personal property added by the County Assessor, a written complaint must be filed with the County Assessor.

Any complaint must be made on a form prescribed by the Oklahoma Tax Commission.

The County Assessor has to schedule an informal hearing with the taxpayer to hear the protest. The County Assessor has five working days after the hearing to make a final decision on whether an adjustment should be made and send a written notice to the taxpayer.

**Appeals**

If the taxpayer is not satisfied with the County Assessor’s determination, the taxpayer has ten [ working ] days to file an appeal with the County Equalization Board. The appeal is filed with the County Clerk as secretary of the board [ on a form prescribed by the Oklahoma Tax Commission. One copy of the form is mailed or delivered to the County Assessor and one copy is mailed or delivered to the County Board of Equalization. ]

**Hearings**

The County Board of Equalization sets a hearing date [ upon receiving an appeal from action by the County Assessor. ] When hearing an appeal, this board can perform the following actions:

• Take evidence pertinent to the protest
• Subpoena witnesses
• Subpoena books, records, and papers

Both the taxpayer and the County Assessor have the right to appeal a decision of the County Board of Equalization to the District Court and to the Supreme Court. A notice of appeal to the District Court must be filed with the County Clerk within ten days from the date the County Board of Equalization adjourns.

The County Clerk is required to prepare and maintain a record of the hearing and record all complaints, decisions, and orders of this board. This information becomes part of the record of any case that is appealed to the District Court.

The District Attorney represents the County Assessor in an appeal. Upon the request of the District Attorney or the County Assessor, an attorney from the Oklahoma Tax Commission must appear on behalf of the County Assessor the Board of County Commissioners and the County Excise Board have the mandatory duty to provide the County Assessor with funds to pay the costs incurred when appealing to the courts.

**Board of Tax Roll Corrections**

The Board of Tax Roll Corrections is authorized to hear allegations of error, mistakes, or differences as to any item(s) contained in the tax rolls. Members of this board include the Chairman of the Board of County Commissioners as Chairman, the Chairman of the County Board of Equalization as vice-chairman, and the County Assessor. The County Clerk serves as Secretary and is a nonvoting member of this board.

Any taxpayer or the County Assessor has the right to appeal any decision made by the Board of Tax Roll Corrections to the District Court.

The following paragraphs include information on some of the items of error, mistakes, or difference that can be heard by the Board of Tax Roll Corrections.

**Assessment Errors**

• Any personal or real property assessed to any person, firm, or corporation not owning or claiming not to own the property
• The same property, whether real or personal, assessed more than once for the taxes of the same year

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68 O.S. § 2880.1

68 O.S. § 2880.1(D)

68 O.S. § 2871(B)

68 O.S. § 2871(C)
• Property, whether real or personal, assessed in the county for the taxes of a year for which it was not subject to taxation

• Any valuation assessed and entered included, in whole or in part, as of the date of assessment under the law, any property that had no taxable situs (location) in the county, did not exist, or had been erroneously placed

• Any property subject to taxation as of January 1 of any year, that was thereafter acquired by conveyance of title (including tax title), by the county, or any city, town, or school district

• Regarding personal property tax, if there is an error in the name of the person assessed or, regarding real property, the record owner at the time of assessment desires that his name be entered in lieu of whatever other name may have been entered as owner on the roll

• Lands or lots erroneously described in any manner

• [    ]

• [    ]

Exemption Errors

• Property exempt from taxation has been assessed.

• Exemption deductions allowed by law have not been taken into account.

Transcription Errors

Any error in transcribing from the County Assessor’s permanent survey record to the assessment rolls either as to area or value of lands or lots or as to improvements

Tax Levy Errors

Any error in the tax extended against the valuation entered on the tax rolls, whether by erroneous computation or otherwise

Valuation Errors

• Any valuations assessed and entered on the tax rolls that are at variance with the valuation finally equalized

• Any valuations returned for assessment and not increased by the County Assessor that have been entered on the assessment rolls for equalization that are at variance with the value returned, or in the event of increase by either the County Assessor or the County Board of Equalization and no notice was sent
Offer of proof or failure to receive notice may not be heard.

**Certificate of Error**

When the Board of Tax Roll Corrections rules an error has been made, the County Clerk issues a certificate of error according to the following guidelines:

- For a tax increase
  A certificate of error is issued to the County Assessor to certify the increase to the County Treasurer.

- For no taxes due
  A certificate of error that shows the amount or other effect is issued to the County Treasurer to enter such correction on the tax roll.

- For a tax decrease
  A certificate of error is issued to the County Treasurer to decrease the amount of the tax charged and enter a credit in lieu of cash for the amount of the decrease.

**County Extension Office**

The County Extension Office provides assistance and advice for county residents as described in Chapter One, *County Government in Oklahoma*. The *Oklahoma Statutes* require the Board of County Commissioners to enter into a contract with the *Oklahoma Cooperative Extension Service* (OCES) at Oklahoma State University [to provide agricultural, rural development, family, and youth services.]

OCES runs the County Extension Office and hires, with the approval of the Board of County Commissioners, the Director of the office.

[Federal and state laws provide for funding personnel and programs through a cooperative agreement with USDA, OSU, state government, and county government. The *Oklahoma Statutes* require the Board of County Commissioners to include funds for the County Extension Service in the county’s estimate of needs. The county provides office space and funds for travel, and maintenance and operations. State and federal funds provide extension staff salaries and fringe benefits.]

**County Board of Health**

Every county in Oklahoma has the option to establish a County Board of Health. This board provides programs, services, and

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Chapter Sixteen 16-12
Duties: County Offices, Boards, and Departments
Handbook for County Commissioners of Oklahoma

Rev November 2004
facilities in the interest of public health and safety. A County Board of Health has the authority to perform the following activities:

- Maintain a County Health Department
- Establish a District or Cooperative Department of Health with surrounding health boards
- Adopt regulations consistent with the laws of the State Board of Health

The County Board of Health has five members. The following entities appoint the indicated individuals as mandated by the Oklahoma Statutes:

- The Board of County Commissioners appoints one member with a MD or DD.
- The Board of County Commissioners appoints one County Commissioner or other appointee.
- The District Judge appoints one member with a school administrator’s certificate.
- The State Commissioner of Health appoints two members.

**Department of Health or Superintendent of Health**

The County Board of Health has the option to form a County Health Department, which operates under a Medical Director. If the board does not form a County Health Department, the State Commissioner of Health appoints a County Superintendent of Health.

**City-County Board of Health**

If a county has a population over 225,000 and a city with a population over 150,000, the Board of County Commissioners and the governing body of the city can agree to form a joint City-County Board of Health. This board has the same duties as a County Department of Health.

**Membership**

The City-County Board of Health has five members. The City Council or Commission of the city involved appoints five members and the Board of County Commissioners appoints four members.

**Board of County Commissioners’ Role**

If a county forms a City-County Board of Health, the Board of County Commissioners must take over some of the duties of the Board of Health. The City-County Board recommends regulations to
the Board of County Commissioners. The Oklahoma Statutes then require the Board to enforce all of the recommended rules that they deem reasonable and consistent with the State Board of Health’s laws.

[City/County Parks and Recreation Department]

[Under the 1965 City-County Park and Recreation Act of Oklahoma, a densely populated county may contract with a city to establish and operate a recreation system. The county must not contain a city with a population of less than 1000.]

County Engineer

[Under the following conditions, the Oklahoma Statutes require the Board of County Commissioners to request an engineer or the Oklahoma Department of Transportation (ODOT) to prepare engineering specifications for the project. The state withholds any road funds from any county that does not employ an engineer or use an engineering consultant.]

- When any culvert or bridge is to be constructed at an estimated cost of $50,000
- When any culvert or bridge is to be reconstructed at an estimated cost of $75,000
- When a grade-and-drainage project is to be developed, or reconstructed, replaced, or repaired at an estimated cost of $150,000

[Counties may now join with other counties located within their Association of County Commissioners of Oklahoma (ACCO) districts to form Circuit Engineering Districts (see Chapter Thirteen, Duties of the County Commissioner: Circuit Engineering Districts). Counties within these Circuit Engineering Districts may share an engineer hired by, or under contract to, a district.]

Duties

A County Engineer, engineering consultant, or ODOT perform the following activities:

- Advise and assist in providing solutions to specific problem areas
- Provide guidance and make recommendations on procedures, methods, and materials with reference to roads, culverts, or bridges
- Assist in estimating overall job costs

69 O.S. § 624

69 O.S. § 1-1003

69 O.S. § 687.1
• Be available in emergency situations where engineering evaluation and judgment is necessary
• Inspect road and bridge conditions and prepare necessary reports of findings and recommendations
• Prepare engineering plans and specifications for specific upgrade projects where the estimated cost is $50,000 or greater
• Perform other such reasonable engineering functions that the Oklahoma Statutes prescribe

**County Engineers and Consultants**

Counties have the option to hire a County Engineer as a county employee or use an engineering consultant on a job-to-job basis. Because some counties do a large amount of roadwork, they find it more convenient to employ a County Engineer as a full or part-time county employee. Other counties prefer to use engineering consultants when they need them. If a county cannot afford to hire an engineer or use an engineering consultant, the Oklahoma Statutes allow two to ten counties to hire a County Engineer or engineering consultant and share the cost.

**Oklahoma Department of Transportation**

If a county cannot afford to employ a full or part-time engineer or hire an engineering consultant, even by sharing the cost with other counties, the county can request that ODOT provide engineering services free of charge. However, ODOT cannot act as a full-time engineer in charge of all county road activities.

If the necessary engineering specifications require an engineer to visit a site, the county can work with one of ODOT’s Field Divisions. ODOT has field offices throughout the state. If a county needs ODOT to visit the site on a project, a County Road Engineer from one of ODOT’s field offices can take over the engineering tasks.

**County Board of Public Welfare**

The County Board of Public Welfare is the local agent of the Oklahoma Department of Public Welfare, the department that administers state and federal assistance to the needy in Oklahoma.

**Membership**

The State Welfare Commission appoints three, five, or seven members. No member can be an elected official or candidate and all serve without compensation.
County Commissioner’s Role

The Board of County Commissioners provides the office quarters for the County Board of Public Welfare. The Board is also the official overseers of the poor and must take any lawful and necessary measures to assist the eligible poor in the county.

County Election Board

- Not less than thirty-five days before an election authorized by the county, the Secretary of the County Election Board sends the following information to the Board of County Commissioners:
  - An itemized estimate of the number of precinct inspectors, judges, clerks, and absentee voting board members necessary for the election
  - An estimate of the compensation and employer’s share of any benefits to be provided to each precinct inspector, judge, clerk, and absentee voting board member

Not less than fifteen days prior to the election, the Board of County Commissioners sends the Secretary of the County Election Board funds equal to the estimate for the items above. If the amount is not submitted ten days prior to the election, the Secretary is not required to hold the election. The Secretary deposits the funds received in the County Election Board Special Depository Account.

As soon as practicable after a county election, the Secretary of the County Election Board submits a claim to the Board of County Commissioners, The claim itemizes all of the election expenses and shows any payments already made. If any additional monies are owed, the Board of County Commissioners must pay the County Election Board within thirty days. The Secretary of the County Election Board deposits any monies received into the Special Depository Account and pays the election expenses.

County Law Library

Each county can establish its own Law Library to provide free legal resources for judges, government officials, members of the bar and county residents. A board of law library trustees oversees the management of the library. This board appoints the librarian.

All money collected for credit to the law library must be paid by the Court Clerk to the County Treasurer and kept in a separate continuing fund account called the Law Library Fund.
Planning Commission

A Planning Commission draws up plans and zoning laws to promote efficient and safe use of the land. When a county forms a Planning Commission, they also form a Board of Adjustment to hear citizens’ complaints.

A county has three choices in establishing a Planning Commission:

1. County Planning Commission
2. City-County Planning Commission
3. County Planning Commission for counties with over 500,000 population

County Planning Commission

A County Planning Commission requires a resolution of the Board of County Commissioners and then majority approval of county residents in a special election. This commission has jurisdiction over only the unincorporated portions of a county and cannot apply its regulations or plans to farm homes, agricultural buildings, or croplands. However, cities and towns can request the advisory or coordinating services from their County Planning Commission.

 Authorities of the Commission

Whenever the County Planning Commission formulates a plan, they must submit the plan to a public hearing before they can vote to adopt, amend, or reject it. At least four members of the Commission must approve the plan to adopt it. The plan becomes official when the Board of County Commissioners approves it. If a citizen wants to protest the plan, the Board of Adjustment holds public hearings to consider the complaint.

Commission Members

Since the concerns of the County Planning Commission are primarily county rather than municipal, the Board of County Commissioners determines most of the members of the commission:

- The Board of County Commissioners appoints three of the commission members.
- The Chairman of the Board of County Commissioners serves or chooses another member to serve.
- The mayor of each incorporated municipality with a population of over 1,000 selects each additional member.
The Board of County Commissioners also appoints all five members of the Board of Adjustment.

**City-County Planning Commission**

In any county with no city with a population over 200,000, county and local officials can create a Metropolitan Area Planning Commission (MAPC) and a County Board of Adjustment.

This commission meets monthly to consider planning proposals that would benefit the entire city-county community. The law stipulates that the Board of County Commissioners in a MAPC county must submit their proposed planning regulations to the commission for approval.

**Authorities of the Commission**

The law authorizes the City-County Commission to take advantage of all services, funds, and advice through federal, state, and local governments. In addition to receiving the necessary appropriations from city and county funds, the commission can also contract for state and federal grants to support its programs.

Although this commission demands a truly coordinated effort, city, and county each maintain distinct and separate powers. The city may make decisions concerning housing codes, additional urban planning, urban renewal, land use studies, surveys, conservation plans, and other needs and projects. The county’s jurisdiction includes such items as zoning, housing, building, and construction codes – generally excluding incorporated areas, transportation plans and facilities, capital improvement programs, regulations for land subdivisions, urban research, and conservation.

**Commission Members**

The membership of the commission reflects the cooperative nature of its functions and comprises the following members:

- The Board of County Commissioners appoints four members, who cannot be residents of any incorporated city or town.
- The mayor appoints four members who are confirmed by the City Council.
- Each incorporated town or city within the commission’s jurisdiction provides a member.
- The mayor or a member of the city’s governing body appointed by the mayor is an ex officio member.

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19 O.S. § 865.62
19 O.S. § 866.1
19 O.S. §§ 866.8, 866.9
19 O.S. § 866.8
19 O.S. § 866.35
19 O.S. § 866.2
19 O.S. § 866.7
• The Chairman of the Board of County Commissioners or a member appointed by the Chairman acts as an ex officio member.

**County Planning Commission for Counties Over 500,000 Population**

Large counties with populations over 500,000 can create a County Planning Commission and a County Board of Adjustment. This commission, like the other commission types, the city and county each maintains its distinct identity and jurisdiction. Both the Planning Commission and the Board of Adjustment have authority only over unincorporated areas, and any conflict is resolved in favor of the town or city.

**Commission Members**

The Board of County Commissioners appoints all seven members of this County Planning Commission:

- One member is a County Commissioner.
- Six members are residents of unincorporated parts of the county.

The five members of the Board of Adjustment include the following persons:

- Three members are resident property owners appointed by the Board of County Commissioners.
- One member is a resident of the county seat.
- One member is an attorney licensed by the Oklahoma Bar.

**Board of County Commissioner’s Role**

This Planning Commission is authorized to draw up a master plan, which they must present in one public hearing before they can adopt it. However the Board of County Commissioners has the authority to pass zoning regulations, not the Planning Commissioners.

Nevertheless, the Board of County Commissioners must submit any proposed zoning laws to the Planning Commission for recommendations and public hearings. After the Planning Commission prepares a report of its findings, the Board of County Commissioners can then vote to adopt the regulations or to return them for further study by the Planning Commission.
**County Public Defender**

If the presiding judge in a criminal proceeding determines that the accused cannot afford private counsel, the judge then requests the free services of the county’s Public Defender or a duly-appointed assistant. The Public Defender may represent such persons in any or all steps of the judicial process: the arraignment, trial, and appeal of conviction.

**Appointment**

The Board of County Commissioners appoints as Public Defender an attorney that the District Attorney and the Judge of the Court of Record recommend. Judges of Courts of Record decide whether the county can hire a full-time or part-time Public Defender when they work on a budget. They also determine whether they can employ assistants to the Public Defender.
Appendix A
Using the Oklahoma Statutes
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Appendix A

Using the Oklahoma Statutes

Knowing how to find information in the *Oklahoma Statutes* is essential for County Commissioners.

**Note**

For any questions on how to interpret a statute or law, the County Commissioner should request legal advice from the District Attorney’s office.

19 O.S. § 215.5

**The Oklahoma Statutes**

The *Oklahoma Statutes* are made up of statutes, supplements, and session laws.

All the laws enacted, amended, and repealed since statehood comprise a multi-volume set published every ten years. For example, the *Oklahoma Statutes*, 2001 contains all the laws passed from statehood up to and including the 2001 legislative session.

**The Supplements**

Each year, legislators publish a Supplement containing all the laws enacted, amended, or repealed since the *Oklahoma Statutes* were last published. Therefore, a full reading of the law would require the reader to consult the *Oklahoma Statutes* and the latest Supplement.

**Session Laws Citations**

Following each session of the state legislature, all laws enacted in that session are published as the Oklahoma Session Laws for that year.

In the interim between the time legislators pass the laws and the time they publish the Annual Supplement to the *Statutes*, the Oklahoma Session Laws are the only reference available for the new laws. In order to find a law, either the date of passage or the number of the Bill is needed, as the Session Laws index lists laws both chronologically and by number.
Index

The last volume of the Oklahoma Statutes has two parts. The first part is an alphabetical index of topics found in the previous volumes. The second part presents tables showing where the laws from former revisions and compilations appear in the most recent compilation.

Alphabetical Index

The index to the Statutes is organized by major topics. Following each major topic heading is an alphabetical list of subentries to the major topic. Each subentry may be further subdivided as well. Following each subentry is the Title and section where you can find it. For example, to find the laws addressing fees charged by Court Clerks, locate the major topic heading "Court Clerk" and search the alphabetical list under the heading for "Fees."

This particular example appears in the index in the following manner:

COURT CLERKS

Fees, 28§31, 151 et. seq.
Alimony without divorce, 28§152
Conveyances, 28§32
Divorce Actions, 28§152

Therefore, statutes addressing fees are in Title 28, Section 31 and Section 151 and the following sections (et. seq. means "and following").

Other notations following a concept listing are

- generally, this index means the subentry is a major topic
- elsewhere in the index
- ante means the concept is listed prior to that listing under the same topic heading
- post means the concept is listed after that concept listing under the same topic heading
- topic heading

Tables

The tables in the index help locate a statute only the session law date and number are known. For example, to find the location of the session law "laws 1970, C. 110§1" in the Oklahoma Statutes, 1991,
locate the table for "laws 1970" under the major heading "session laws 1931-1991." The table reads as follows:

Laws 1970

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Section</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>110</td>
<td>1-19</td>
<td>138.4</td>
</tr>
</tbody>
</table>

A Closer Look

Statutes, supplements, and session laws are made up of Titles, which are divided into chapters, which are divided into sections.

Titles

Each part of the Oklahoma Statutes is organized into major categories called Titles, which are arranged alphabetically by the title of the category. These are Titles. Each Title is numbered consecutively in both the Table of Contents and throughout the Statutes. The Titles listed in Volume I begin as follows:

<table>
<thead>
<tr>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Abstracting</td>
<td>187</td>
</tr>
<tr>
<td>2. Agriculture</td>
<td>192</td>
</tr>
<tr>
<td>3. Aircraft and Airports</td>
<td>412</td>
</tr>
</tbody>
</table>

Thus, a reference made to "Title 2 of the Statutes" is actually a reference to laws generally pertaining to agriculture.

Chapters and Sections

Each Title in the Statutes is organized by chapters which pertain to the major topic of the Title. Chapters are further divided into sections. Instead of starting over with one at every new chapter, sections are numbered continuously throughout each Title, so that only the Title and section number need be known. The chapter number is unnecessary.

At the beginning of each Title, a listing of the chapter headings and section numbers can be found. Thus, Title 19, Counties and County Officers, is subdivided in the following manner:

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Status and Powers of Counties</td>
<td>1</td>
</tr>
<tr>
<td>2. Creation and Alteration of Counties</td>
<td>11</td>
</tr>
<tr>
<td>3. Assets and Liabilities Among Constitutional Counties</td>
<td>61</td>
</tr>
</tbody>
</table>
At the beginning of each chapter is a complete list of topics covered in that chapter and sections where topics are found. For example, Title 19, Chapter 1, begins as follows:

Chapter 1: Status and Powers of Counties

Section

1. Powers in General
2. Property of County
3. Powers of county exercised by Board of County Commissioners

The symbol designating a section in the Statutes is §. Therefore, Title 19, of the 2001 Oklahoma Statutes, section 116 is written 19 O.S. §116. Statutes from the 2001 volumes usually do not have a date indication. If the law has been changed or a new law has been passed, references from the Supplements are written 19 O.S. 2003, §116 to show that the law must be looked up in the 2003 Supplement for the latest version.

After each section of the Statutes will be a footnote listing the following information:

- The year in which the law enacted
- The year(s) in which amendments were made
- The date on which the law or amendment became effective if an emergency was declared
- The chapter (or page number) and the section of the Oklahoma Sessions
- The Laws at which the law or amendment is found

For example, following 19 O.S. §165 is the footnote:

Laws 1979, C. 221, §5, emerg. eff. May 30, 1979

Therefore the law relating to 19 O.S. §165 was enacted in 1979, is found at Chapter 221, Section 5 of the Oklahoma Session Laws 1979, and became effective May 30, 1979. The law was amended in 1980. The amendment can be found at Chapter 302, Section 2 of the Oklahoma Session Laws 1980. The amendment became effective July 1, 1980.
Appendix B
OSU Extension Fact Sheets
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Appendix B
OSU Extension Fact Sheets

OSU Extension Fact Sheets
This appendix contains copies of OSU Extension Fact Sheets that are referenced in the chapters in this handbook.

Additional Fact Sheets
The Oklahoma Cooperative Extension Service (OCES) at OSU publishes several fact sheets not included in this appendix that may be of interest to County Commissioners. These fact sheets can be obtained from the county extension office. They can also be accessed and downloaded at the OCES website:

http://www.okstate.edu/ag/agedcm4h/pearl/agecon.htm

Then, click on Resource Development and Public Affairs.

The following fact sheets are some of those available from OCES at OSU:

- F-800 Costs of Emergency Medical Service
- F-810 Why Planning and Zoning
- F-831 Estimating Usage and Costs of Transportation Systems for Rural Elderly
- F-851 Planning Physician Services for Rural Communities
- F-854 Tort Liability
- F-859 Strategic Planning for Economic Development in Rural Areas and Small Towns of Oklahoma
- F-881 Solid Waste Transfer Stations for Rural Oklahoma
- F-887 Rural Community Yard Waste Composting Systems
- F-888 Rural Community Solid Waste Recycling Systems
- F-894 Rural Community Convenience Centers
- F-900 Roadside Dumping
• F-908  Economies of Size for Oklahoma Slow Sand Water Treatment
Appendix C
Related Sources, Addresses, and Phone Numbers
Related Sources, Addresses, and Phone Numbers

Association of County Commissioners of Oklahoma (ACCO)
818 N. W. 63rd
Oklahoma City, Oklahoma 73116
Phone: 405-524-3200
1-800-982-6212
Fax: 405-524-3700
Internet address: http://www.okacco.com

Publications Available:
Employment Policies and Procedures Handbook for County Elected Officials
ACCO Fire and Safety Manual

Center for Local Government Technology
200 Cordell North
Oklahoma State University
Stillwater, Oklahoma 74078
Phone: 405-744-6049
Fax: 405-744-7268
Internet address: http://clgt.okstate.edu

Commission on County Personnel Education and Training
Contact Center for Local Government Technology or
Oklahoma Cooperative Extension Service

Publications Available:
County Clerk’s Handbook
Court Clerk’s Handbook
County Commissioner’s Handbook
County Equalization Board Handbook
Personnel Guidelines for Elected County Officials
Purchasing Procedures for County Officers
Department of Public Safety
P. O. Box 11415
Oklahoma City, Oklahoma 73136-0415
Phone: 405-425-2059

Governmental Finance Officers Association
180 North Michigan Avenue, Suite 800
Chicago, Illinois 60601

Publications Available:
Governmental Accounting, Auditing, and Financial Reporting

National Association of County Engineers (NACE)
440 First St., N.W.
Washington, DC 20001-2028

Phone: (202) 393-5041
Fax: (202)393-2630
E-mail: nace@naco.org
Internet address: http://www.countyengineers.org/

Oklahoma Bar Association
1901 Lincoln Boulevard
Oklahoma City, Oklahoma 73105
Phone: 405-524-2365
  1-800-522-8065
Fax: 405-416-7001
Internet address: http://www.okbar.org
Oklahoma Cooperative Extension Service
Division of Agricultural Sciences and Natural Resources
Department of Agricultural Economics 308
Agricultural Hall
Oklahoma State University 74078-6026
Phone: 405-744-6555
Fax: 405-744-8210

Publications Available:
County Financial Statement Handbook
County Excise Board Handbook
OSU Extension Fact Sheets

Oklahoma College of Osteopathic Medicine
Oklahoma State University – Center for Health Sciences
1111 West 17th Street
Tulsa, Oklahoma 74107
Phone: 918-582-1972
Internet Address: http://www.osu-med.com/college/

Oklahoma Department of Libraries
109 State Capitol Building
Oklahoma City, Oklahoma 73105
Phone: 405-521-2502
Fax: 405-525-7804

Publications Available:
Directory of Oklahoma (published every two years)
Oklahoma state agencies, boards, commissions, courts,
institutions, legislatures, and officers
Oklahoma Public Employees Retirement System
P.O. Box 53007
310 Northwest 28th (West Building)
Oklahoma City, Oklahoma 73105
Phone: 405-521-2387
Fax: 405-521-4718
Internet address: http://www.opea.org

Publications Available:
Oklahoma Public Employees Retirement Handbook

Oklahoma State Auditor and Inspector (SA&I)
Room 100 State Capitol
Oklahoma City, Oklahoma 73105
Phone: 405-521-3495
Fax: 405-521-3426
Internet address: http://www.state.ok.us/@auditor

Publications Available:
County Government Chart of Accounts
County Treasurer Forms

Oklahoma State Department of Health
1000 N.E. 10th Street
Oklahoma City, Oklahoma 73117-1299
Phone: 405-271-5600
Fax: 405-271-3431
Internet address: http://www.health.state.ok.us

Oklahoma State University Fire Service Training
Fire Building
1723 West Tyler
Stillwater, Oklahoma 74078-8041
Phone: 405-744-5727
Fax: 405-744-7477
Internet address: http://www.osufst.org
**Oklahoma Tax Commission**  
2501 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73194  
Phone: 405-521-4321  
Fax: 405-522-4275  
Internet address: http://www.oktax.state.ok.us

**Publications Available:**  
State payments to governments – from Public Information Office  
State tax collections – from Public Information Office

**Secretary of State**  
**State of Oklahoma**  
101 State Capitol  
Oklahoma City, Oklahoma 73105-4897  
Phone: 405-521-3911  
Fax: 405-521-3771

**Secretary**  
**State Election Board**  
State Capitol Building  
Oklahoma City, Oklahoma  
Phone: 405-521-3911

**Publications Available:**  
Roster, state and county officers and elections returns

**State Fire Marshall’s Office**  
4545 Lincoln Boulevard, Suite 280  
Oklahoma City, Oklahoma 73105  
Phone: 405-522-5005  
Fax: 405-522-5028  
Internet address: http://www.firemar.state.ok.us
Oklahoma Department of Transportation
20-0 N.E. 21st Street
Oklahoma City, Oklahoma 73105-3204

Phone: 405-521-
Fax: 405-525-

Local Government Division, Room 3A4
Phone: 405-521-2553
Fax: 405-521-4797

Bridge Division, Room B3
Phone: 405-521-2606
Fax: 405-522-0134

Right-of-Way Division, Room 3C3
Phone: 405-521-2661
Fax: 405-522-1858

Oklahoma Industrial Finance Authority
5900 North Classen Court
Oklahoma City, Oklahoma 73118

Phone: 405-842-1145
Fax: 405-848-3314

Oklahoma Insurance Commission
1901 North Walnut: P.O. Box 53408
Oklahoma City, Oklahoma 73152-3408

Phone: 405-521-6610
Fax: 405-521-6635

Oklahoma Press Service, Inc.
An affiliate of the Oklahoma Press Association
3601 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105-5499

Phone: 405-524-4421

Internet address: http://www.okpress.com

Publications Available:
Oklahoma Open Meeting & Open Record Book
University of Oklahoma
Bureau for Business and Economics Research
Norman, Oklahoma 73105

Phone: 405-325-2931
Fax: 405-325-7688

Internet address: www.ou.edu

**Publications Available:**
Statistical Abstract of Oklahoma

The University of Oklahoma College of Medicine
Post Office Box 26901, BMSB 357,
Oklahoma City, OK 73190

Phone: (405) 271-2265
Fax: (405) 271-3032

Internet address: http://www.medicine.ouhsc.edu/

West Publishing Company
P. O. Box 3526
St. Paul, Minnesota 55164

**Publications Available:**
Oklahoma Statutes, Supplements, and Session Laws
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Appendix D
National Bridge Inspection Standards
National Bridge Inspection Standards

The following is taken from the Code of Federal Regulations Title 23 Sections 301-311.

[Code of Federal Regulations]
[Title 23, Volume 1]
[Revised as of April 1, 2002]
From the U.S. Government Printing Office via GPO Access
[CITE: 23CFR650.301]
[Page 231]

TITLE 23--HIGHWAYS

CHAPTER I--FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

PART 650--BRIDGES, STRUCTURES, AND HYDRAULICS--Table of Contents

Subpart C--National Bridge Inspection Standards

Sec. 650.301 Application of standards.

The National Bridge Inspection Standards in this part apply to all structures defined as bridges located on all public roads. In accordance with the AASHTO (American Association of State Highway and Transportation Officials) Transportation Glossary, a bridge is defined as a structure including supports erected over a depression or an obstruction, such as water, highway, or railway, and having a track or passageway for carrying traffic or other moving loads, and having an opening measured along the center of the roadway of more than 20 feet between undercopings of abutments or spring lines of arches, or extreme ends of openings for multiple boxes; it may also include multiple pipes, where the clear distance between openings is less than half of the smaller contiguous opening.

[44 FR 25435, May 1, 1979, as amended at 51 FR 16834, May 7, 1986]
Sec. 650.303  Inspection procedures.

(a) Each highway department shall include a bridge inspection organization capable of performing inspections, preparing reports, and determining ratings in accordance with the provisions of the AASHTO Manual and the Standards contained herein.

The AASHTO Manual referred to in this part is the Manual for Maintenance Inspection of Bridges 1983 together with subsequent interim changes or the most recent version of the AASHTO Manual published by the American Association of State Highway and Transportation Officials. A copy of the Manual may be examined during normal business hours at the office of each Division Administrator of the Federal Highway Administration, at the office of each Regional Federal Highway Administrator, and at the Washington Headquarters of the Federal Highway Administration. The addresses of those document inspection facilities are set forth in appendix D to part 7 of the regulations of the Office of the Secretary (49 CFR part 7). In addition, a copy of the Manual may be secured upon payment in advance by writing to the American Association of State Highway and Transportation Officials, 444 N. Capitol Street, NW., Suite 225, Washington, DC 20001.

(b) Bridge inspectors shall meet the minimum qualifications stated in Sec. 650.307.

(c) Each structure required to be inspected under the Standards shall be rated as to its safe load carrying capacity in accordance with section 4 of the AASHTO Manual. If it is determined under this rating procedure that the maximum legal load under State law exceeds the load permitted under the Operating Rating, the bridge must be posted in conformity with the AASHTO Manual or in accordance with State law.

(d) Inspection records and bridge inventories shall be prepared and maintained in accordance with the Standards.

(e) The individual in charge of the organizational unit that has been delegated the responsibilities for bridge inspection, reporting and inventory shall determine and designate on the individual inspection and inventory records and maintain a master list of the following:
(1) Those bridges which contain fracture critical members, the location and description of such members on the bridge and the inspection frequency and procedures for inspection of such members. (Fracture critical members are tension members of a bridge whose failure will probably cause a portion of or the entire bridge to collapse.)

(2) Those bridges with underwater members which cannot be visually evaluated during periods of low flow or examined by feel for condition, integrity and safe load capacity due to excessive water depth or turbidity. These members shall be described, the inspection frequency stated, not to exceed five years, and the inspection procedure specified.

(3) Those bridges which contain unique or special features requiring additional attention during inspection to ensure the safety of such bridges and the inspection frequency and procedure for inspection of each such feature.

(4) The date of last inspection of the features designated in paragraphs (e)(1) through (3) of this section and a description of the findings and follow-up actions, if necessary, resulting from the most recent inspection of fracture critical details, underwater members or special features of each so designated bridge.

(c) The maximum inspection interval may be increased for certain types or groups of bridges where past inspection reports and favorable experience and analysis justify the increased interval of inspection. If a State proposes to inspect some bridges at greater than the specified two-year interval, the State shall submit a detailed proposal and supporting data to the Federal Highway Administrator for approval. The maximum time period between inspections shall not exceed four years.


(b) An individual in charge of a bridge inspection team shall possess the following minimum qualifications:

(1) Have the qualifications specified in paragraph (a) of this section; or

(2) Have a minimum of 5 years experience in bridge inspection assignments in a responsible capacity and have completed a comprehensive training course based on the "Bridge Inspector's Training Manual," which has been developed by a joint Federal-State task force.

(3) Current certification as a Level III or IV Bridge Safety Inspector under the National Society of Professional Engineer's program for National Certification in Engineering Technologies (NICET) is an alternate acceptable means for establishing that a bridge inspection team leader is qualified.

For information on NICET program certification contact: National Institute for Certification in Engineering Technologies, 1420 King Street, Alexandria, Virginia 22314, Attention: John D. Antrim, P.E., Phone (703) 684-2835.

The findings and results of bridge inspections shall be recorded on standard forms. The data required to complete the forms and the functions which must be performed to compile the data are contained in section 3 of the AASHTO Manual.

[39 FR 29590, Aug. 16, 1974]

[Code of Federal Regulations]
>Title 23, Volume 1]
[Revised as of April 1, 2002]
From the U.S. Government Printing Office via GPO Access
[CITE: 23CFR650.311]
[Page 233]

TITLE 23--HIGHWAYS
CHAPTER I--FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
PART 650--BRIDGES, STRUCTURES, AND HYDRAULICS--Table of Contents
Subpart C--National Bridge Inspection Standards
Sec. 650.311 Inventory.
(a) Each State shall prepare and maintain an inventory of all bridge structures subject to the Standards. Under these Standards, certain structure inventory and appraisal data must be collected and retained within the various departments of the State organization for collection by the Federal Highway Administration as needed. A tabulation of this data is contained in the structure inventory and appraisal sheet distributed by the Federal Highway Administration as part of the Recording and Coding Guide for the Structure Inventory and Appraisal of the Nation's Bridges (Coding Guide) in January of 1979. Reporting procedures have been developed by the Federal Highway Administration.

(b) Newly completed structures, modification of existing structures which would alter previously recorded data on the inventory forms or placement of load restriction signs on the approaches to or at the structure itself shall be entered in the State's inspection reports and the computer inventory file as promptly as practical, but no later than 90 days after the change in the status of the structure for bridges directly under the State's jurisdiction and no later than 180 days after the change in status of the structure for all other bridges on public roads within the State.

[44 FR 25435, May 1, 1979, as amended at 53 FR 32617, Aug. 26, 1988]
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Appendix E
Policies and Procedures for a Bridge Constructed at an Existing Low Water Crossing
Bridge Constructed at an Existing Low Water Crossing

COUNTY HIGHWAY SYSTEM
PROJECT RANKING

Policies and Procedures for

November 2003

ASSOCIATION OF COUNTY COMMISSIONERS OF OKLAHOMA
429 NE 50th Street
Oklahoma City, Oklahoma 73105
phone (405) 524-3200
County Project Ranking System

Purpose:

Several counties have expressed the need for funding bridge projects constructed at an existing low water crossing. The current federal highway bill, TEA-21, would penalize the state of Oklahoma dollar for dollar if federal Bridge Replacement, BR, funds were used. Instead, the federal Surface Transportation Program, STP, funds may be used, but this fund is very much in demand. This fund’s flexibility allows it to be used on many different types of projects. The Oklahoma Department of Transportation, ODOT, has not given the County Highway System any additional funds, but will allow the counties to swap their BR allocation with STP funds. This swapping, though, is limited by ODOT to a statewide amount of $1,000,000 dollars and thus necessitated putting a program together that would be fair to everyone. The Association of County Commissioners of Oklahoma, ACCO, Board has reviewed and approved this ranking system in August 2001.

Incorporates:

- Project ranking based on a point system.
- A certified average of consecutive seven-day traffic counts, Average Daily Traffic (ADT).
- The counties’ population will be based on the latest U.S. census.
- Accident history, three-year studies of preventable accidents. Counties will request, on official county letterhead (include a project location map), a three-year accident study from the Traffic Division, Oklahoma Department of Transportation, 200 NE 21st Street, Oklahoma City, Oklahoma 73105.
- The Detour length is the length in miles to get to the opposite side of the creek or river if the low water crossing was impassable.
- County Equipment Designation Order (updated yearly by ODOT).
- County’s Major or Minor Collector System (updated by the Board of County Commissioners).
**Policies & Procedures:**

- Bridge Replacement, BR, funds can not be used to fund a bridge project where the existing structure is a low water crossing, but Surface Transportation Program, STP, funds may be used. Both of these federal funds are administered by the Department of Transportation. The Department will now allow swapping up to **$1,000,000 of BR funds with STP funds** within a federal fiscal year to build these projects. This **does not** affect our current $6,000,000 STP road program.

- All applications will be considered by **first come, first served basis** and the ranking system developed, and will be based upon the financial limitation **statewide** in each federal fiscal year of **$1,000,000** of Surface Transportation Program, STP, funds. **A county’s Bridge Replacement, BR, allocation will be swapped for STP funds.**

- The Federal Funding available for the project will be based on the amount of the county’s BR allocation in that fiscal year. The county’s BR allocation is swapped dollar for dollar with STP funds. The percent of federal funds applied will be set at the ratio of Bridge Replacement, BR funds to the bridge construction costs based on the initial programming estimate which shall include Engineering & Contingencies (E & C) costs up to **80%** of the project’s construction cost. An increase in construction costs, including E & C, above the **original** estimate will be funded with local funds. (E & C is estimated at 8 1/2 % of project cost for construction inspection of the project.)

- **For example:** Comanche County considers applying for these federal funds and receives a yearly BR allocation of $380,548. The total construction cost for their bridge project is $600,000. The percent of federal funds would then be a ratio of BR allocation to construction cost.

  \[
  \frac{380,548}{600,000} = 63\%
  \]

  **The project would be set as 63% STP funds to 37% local funds. The project can not receive any additional federal funding because of the $1,000,000 cap statewide. Comanche County, in this example, has then spent their BR allocation for the year.**

- The Board of County Commissioners must approve the application. All three current commissioners must sign the application.

- Projects will be designed to the current County Bridge Standards which are the same standards that are used to develop BR projects. The projects will be let by ODOT. Please note that preliminary engineering **should not** begin until the county has been notified of a funding year. The county risks incurring engineering costs...
that cannot be recovered through the CBRI funding program, if the project has not secured federal funding.

- The program will be developed for a five-year plan.

- **One application (project)** per county per federal fiscal year will be accepted by ACCO. You may select a specific year for your project. If your county has more than one project you must set a priority and assign a year to each project. One project, application, per year. The projects from different counties will be selected on a first come, first serve basis. If multiple county applications arrive at ACCO on the same day then the applications will be ranked against each other and placed in the appropriate fiscal year.

- Applications not approved will be returned to the county.

- Projects must have plans complete with R/W & Utilities cleared by April 1st in the same fiscal year as the project is assigned to use the federal STP funds. The ACCO Board and the availability of funds will be deciding factors on funding projects that miss this deadline.

- The counties will receive a packet of information from ACCO, which will include forms to completer.

**Eligibility:**

- The project **must not** be on the National Bridge Inventory, NBI. This project would be eligible for BR funding. For more information, please contact your County Bridge Coordinator or your Local Government Area Engineer.

- If a county has received funding under this program in the previous year and the county applies for the current year, the application will have **15 points** deducted from its total score. (Ex. A county had a project funded in FFY 2005 and they apply for another project for FFY 2006. The project for FFY 2006 will have 15 points subtracted from its total score.) If the county has **not received** this funding the year before, **points** will **not** be subtracted from its score.

**Responsibilities:**

- ACCO’s responsibilities are:
  - To notify counties when the application period opens and closes.
  - To initially accept and reject applications.
  - To rank and assign federal fiscal years to the applications.
To notify counties, based on the ranking procedure, if the application was funded and the federal fiscal year approved.
To notify ODOT of projects selected and the targeted FFY construction year.
To return the county’s application if their project was not selected.
To set additional policies and procedures as necessary in concurrence with ODOT.

- Counties’ responsibilities are:
  - Providing certified average of seven-day traffic counts.
  - Providing a construction cost including E & C (8 1/2% of the construction costs).
  - Obtaining a three-year accident study.
  - Board approval of the application.
  - When the application is approved; a copy of the acceptance letter from ACCO, a programming resolution and an updated five year construction plan must be sent to ODOT to be able to program the project.
  - Obtaining R/W and moving utilities.

- ODOT’s responsibilities are:
  - To program approved applications and proceed with the project’s preconstruction activities.

**Scoring:**

<table>
<thead>
<tr>
<th>RANKING CATEGORY</th>
<th>MAXIMUM POINTS</th>
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<tbody>
<tr>
<td>Federal funds / ADT</td>
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<tr>
<td>ADT / County population</td>
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<tr>
<td>Fatality Accidents</td>
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<tr>
<td>Personal Injury accidents</td>
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<tr>
<td>Detour length</td>
<td>10</td>
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<tr>
<td>Designation Order</td>
<td>10</td>
</tr>
<tr>
<td>Major / Minor Collector</td>
<td>10</td>
</tr>
<tr>
<td>*Total</td>
<td>100</td>
</tr>
</tbody>
</table>

*NOTE: Subtract 15 points from the total score if the county received funding in the previous year under this program.
• The ratio of federal funding to the average daily traffic may score up to, but not exceed 15 points.

• The ratio of average daily traffic to the county’s population may score up to, but not exceed 20 points.

• Preventable accidents with fatalities may score up to, but not exceed 15 points. 10 points will be assigned to the first fatality accident with 15 points assigned to two (2) or more fatality accidents.

• Preventable accidents with personal injury will be assigned one (1) point each up to four accidents and then be assigned two (2) points each thereafter scoring up to, but not exceeding 10 points.

• If the project is on a Major or Minor Collector it scores 10 points.
Appendix F

History of the Handbook
for County Commissioners of Oklahoma
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Appendix F
History of the Handbook for County Commissioners of Oklahoma

In the fall of 1973, the Center for Local Government Technology and the Oklahoma State University Extension network conducted a series of seminars, workshops, and interviews throughout Oklahoma to learn what local officials needed in terms of technical assistance and service. One of their needs was a handbook for County Commissioners.

The First Edition

Although the Center for Local Government Technology scheduled actual work on the handbook project to begin January 1, 1975, both Craig and Pontotoc County Extension Directors requested that the Center for Local Government Technology (CLGT) complete the handbook by January 1, 1975, as both counties would have a completely new Board of County Commissioners assuming office at this time. A quick investigation indicated that over one-third of the County Commissioners of the state would be new to their office on January 1, 1975.

The Board of Directors of the Association of County Commissioners of Oklahoma (ACCO), the Office of the State Auditor and Inspector (SA&I), the Oklahoma Tax Commission, the Revenue Sharing expert of the Office of Community Affairs and Planning, and representatives of the Cooperative Extension Service were all contacted concerning the requests from Craig and Pontotoc Counties. Everyone agreed that in view of the current number of newly-elected County Commissioners across the state, a series of educational meetings for all newly-elected County Commissioners should be launched as soon as possible after January 1, 1975. The meetings would provide the necessary feedback for the development of a handbook specifically for newly-elected County Commissioners.
Thus, with feedback from meetings all over the state, the first County Commissioners’ Handbook was completed in 1975. Its purpose was to provide County Commissioners with an interpretation and explanation of their statutory and constitutional responsibilities. It was the first of several editions to follow.

The Second and Third Editions

In the Fall of 1978, once again a large number of County Commissioners were being elected for their first terms. ACCO requested that the County Government Services Center at OU and CLGT and the Oklahoma Cooperative Extension Service (OCES) at OSU revise the County Commissioners’ Handbook and conduct a series of meetings for newly-elected County Commissioners in January, 1979.

In May 1982, House Bill 1606 created the Commission on County Government Personnel Education and Training. It also specified that the Commission would accomplish its goals through the CLGT and OCES at Oklahoma State University. An Advisory Board of County Commissioners, in July 1982, requested that they create the third edition of the handbook as one of the first efforts of the Commission.

The Fourth, Fifth, and Sixth Editions

Since 1982, considerable legislative activity had rendered the handbook inaccurate or lacking in several areas. Therefore, the Center for CLGT and OCES revised the County Commissioners’ Handbook in December 1986, and then again in 1990 and 1994.

The Seventh Edition

The 1999 edition of the Handbook for County Commissioners of Oklahoma not only has a new name, but it has a new format and several new chapters. New information has been added to keep the handbook up-to-date with the changes in the Oklahoma Statutes and the increased responsibilities that County Commissioners face. This edition is a joint effort of the Education Committee of ACCO, CLGT, OCES, SA&I, and the Oklahoma Tax Commission.

The Eighth Edition

The 2004 edition of the Handbook for County Commissioners of Oklahoma uses new technology. The handbook is no longer a printed hard copy
in a binder. It is now an interactive digital document on a compact disk (CD) with links to statute and other references, color, photos, and many other benefits afforded by a digital document.


Once again, this edition was a combined effort of the ACCO Handbook Review Committee, CLGT, OCES, SA&I, and the Oklahoma Tax Commission.

Several changes, revisions, and additions have been made to the handbook to reflect the new and revised statutes and the every-changing profile of the County Commissioner’s office.
Use Tax for County Government

Notie Lansford
Associate Professor, Rural Development

Jack Frye
Area Extension
Rural Development Specialist

Stan Ralstin
Area Extension
Rural Development Specialist

Historical sources of funding for county government services are restricted and in some instances — particularly in rural counties — may not keep up with inflation. The use tax is a new option for county government. The purpose of this publication is to answer the fundamental questions about a county use tax. In-depth information can be obtained from the Oklahoma Tax Commission (405-521-3200) and/or the State Auditor and Inspector (405-521-3495), and through your local Oklahoma Cooperative Extension Service office.

What Is It?

Use tax is essentially the same as sales tax. Sales tax is collected on retail purchases from Oklahoma merchants. Use tax is collected on mail and phone order and Internet purchases from merchants who have no physical presence in Oklahoma. Use tax applies to the same items as sales tax. Vendor location is the key difference. It is a little known and widely ignored fact that purchases by mail, phone, or Internet from out-of-state vendors are taxable just like the purchases of similar goods from your local retail store. (Title 68, sections 1354.1 and following, Oklahoma Statutes) In 1998, the state Legislature adopted a law allowing counties to begin collecting the use tax, effective January 1, 1999. (Title 68, section 1411, Oklahoma Statutes)

As of January 2000, eight counties were collecting use tax. They were Caddo, Comanche, Cotton, Jefferson, Lincoln, Rogers, Tillman, and Tulsa. For the first seven months of the fiscal year, use tax as a percentage of sales tax collections varied from 1.6 percent to 8.0 percent, with the average being 4.0 percent, for these eight counties.

How to Adopt It?

Unlike the sales tax, the adoption of the use tax does not require a vote of the people. State law simply requires passage of a resolution by the governing board, that is, the Board of County Commissioners. However, use tax adoption is limited to those counties (and cities) that have already adopted, by vote of the people, a sales tax. (Title 68, section 1411, Oklahoma Statutes)

How to Use It?

Whereas the county sales tax must be used as designated by vote of the people, the use tax may be used for any function of county government. Thus, the Board of County Commissioners may designate its use for any legitimate purpose. There are no statutory restrictions.

Down the Road

Rapid growth in e-commerce — whether by Internet, telephone, or other electronic communications technology — could result in lost sales to local merchants, hence lost sales tax collections. Use tax could be part of the answer. Effective use tax collection would help ensure that local purchases generate local funds to support public services provided by county and city governments.
The Oklahoma Cooperative Extension Service
Bringing the University to You!

The Cooperative Extension Service is the largest, most successful informal educational organization in the world. It is a nationwide system funded and guided by a partnership of federal, state, and local governments that delivers information to help people help themselves through the land-grant university system.

Extension carries out programs in the broad categories of agriculture, natural resources and environment; home economics; 4-H and other youth; and community resource development. Extension staff members live and work among the people they serve to help stimulate and educate Americans to plan ahead and cope with their problems.

Some characteristics of the Cooperative Extension system are:

- The federal, state, and local governments cooperatively share in its financial support and program direction.
- It is administered by the land-grant university as designated by the state legislature through an Extension director.
- Extension programs are nonpolitical, objective, and based on factual information.
- It provides practical, problem-oriented education for people of all ages. It is designated to take the knowledge of the university to those persons who do not or cannot participate in the formal classroom instruction of the university.
- It utilizes research from university, government, and other sources to help people make their own decisions.
- More than a million volunteers help multiply the impact of the Extension professional staff.
- It dispenses no funds to the public.
- It is not a regulatory agency, but it does inform people of regulations and of their options in meeting them.
- Local programs are developed and carried out in full recognition of national problems and goals.
- The Extension staff educates people through personal contacts, meetings, demonstrations, and the mass media.
- Extension has the built-in flexibility to adjust its programs and subject matter to meet new needs. Activities shift from year to year as citizen groups and Extension workers close to the problems advise changes.

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OSU Extension Facts are also available on the World Wide Web at: [http://agweb.okstate.edu/pearl/](http://agweb.okstate.edu/pearl/)
Ad Valorem Tax Levies

Oklahoma Cooperative Extension Service • Division of Agricultural Sciences and Natural Resources

Dolores A. Willett
Assistant Extension Specialist

Defining of a Property Tax

Property taxes are authorized by the Oklahoma Constitution. Both the use of a property tax and the number of mills levied are listed in Article 10 of the Oklahoma Constitution as an ad valorem tax. Thus, the terms property tax and ad valorem tax are used interchangeably in Oklahoma.

Ad valorem simply means the tax is levied as a certain percent of the property's value. Real and personal property are taxed ad valorem. Real property is land and buildings. Personal property includes such items as household property, business equipment, inventories and improvements on leased property.

From the information provided in the above paragraphs a definition for a property tax in Oklahoma is developed as follows:

Definition of property tax:

A tax authorized by the Oklahoma Constitution under the term ad valorem tax; its tax rate is given in number of mills; and it is levied as a percentage of the taxable value of real and personal property.

Review of the Property Taxation Process

Property taxation is carried out in three steps. First, the fair cash value of the property is determined. Oklahoma bases its property tax on how the property is used; therefore the fair cash value is the market value of the property in its current use. In this context, fair cash value and use value are synonymous.

Secondly, the property's assessed value is found. Oklahoma is a fractional assessment state which means the assessed value is less than 100 percent of the property's fair cash value. The assessed value is found by multiplying the property's fair market value times an assessment rate. By Oklahoma constitutional law, the assessment rate cannot exceed 35 percent. For property assessed by the county assessor, the allowable assessment rate has not been greater than 15 percent in recent years.¹

If the property owner is entitled to an exemption, then the dollar amount of the exemption is subtracted from the property's assessed value to come up with a net assessed value. The net assessed value becomes the property's taxable value. If a property owner is not entitled to an exemption, then the assessed value is the property's taxable value.

Lastly, the property tax bill is calculated by multiplying the property's taxable value times a property tax rate. Here is where the term ad valorem enters, that is, the tax rate is levied as a percentage of the property's taxable value. The tax rate is given in number of mills. One mill equals one-thousandth of a dollar. For example, a tax rate equal to 80 mills is the same as 8 cents per dollar of taxable value (80 mills/$ .001 = $.08).

If the taxable value were $5,000, then the tax bill would be found by multiplying $5,000 times $.08 per dollar of taxable value. The result is a $400 property tax bill ($5,000 x $.08 = $400.00).

Sometimes it is easier to think of the tax rate as $1 dollar of tax for every $1,000 of taxable value. In the above example, every 1000 units of taxable value would be multiplied by 80 mills. For example, $5,000 would result in 5 units of taxable value ($5,000 1000). The five units of taxable value times the tax rate of 80 mills would produce a tax bill equal to $400 (5 units of taxable value x 80 mills = $400). A $400 dollar tax bill results from either method.

Purpose of Property Taxation

Ad valorem taxation generates revenues to support public services and projects, which are provided by the various units of local government. The amount of revenue generated from ad valorem taxation is based on the local government’s taxable valuation and the number of mills levied for its use. Total net assessed valuation is the taxable valuation of all the property subject to ad valorem taxation within a taxing jurisdiction. For a political subdivision, one mill would generate one dollar in revenue for every 1,000 dollars.

¹ In Poluos vs. the State Board of Education, the maximum allowable assessment rate was set at 15 percent, [Oklahoma Decisions, 646 Pacific Reporter 2d Series (1982), page 1269].
of total net assessed valuation.

The operations and services carried out by county government are financed by a county-wide ad valorem tax. These are referred to as general county government activities. The county road and bridge programs are not considered general county government activities and are mainly supported by motor fuel taxes, which are collected by the state and distributed to the counties.

There are several ad valorem tax levies which generate revenues for a common school district’s operating budget. A common school district is the local school district which is either classified as a dependent school district if it offers grades kindergarten through twelfth grade, or an independent school district if it only has grades kindergarten through eighth grade. Area vocational technical school districts and emergency medical service districts are other providers of local services which operate with revenues derived from ad valorem taxes.

Public indebtedness is incurred when counties, cities, towns and school districts finance the construction of new buildings, the renovation of existing buildings, and special projects by selling municipal bonds either as general obligation bonds or revenue bonds. Each year revenue must be generated by the political subdivision to service the debt through:

1. Annual interest payments to the investors who purchased the bonds, and
2. Annual deposits into a sinking fund to accumulate revenue to retire the bonds at maturity.

General obligation bonds differ from revenue bonds by how income is generated to service the debt.

Definition: General Obligation Bond
The interest and principal on the bond are paid through an ad valorem tax levy or a special assessment.

Definition: Revenue Bond
The interest and principal on the bond are paid from the revenue earned from the project wherefor the bond was issued.

General obligation bonds (GO) are backed by the full ad valorem taxing power of the political subdivision. An annual ad valorem tax is levied to service the debt on a GO bond. Both the capital improvement project and the amount of the bond must be approved at an election by the voters residing in the area impacted. Each year the county excise board determines the number of mills which are levied. Revenues from an annual levy are used to meet the annual interest payments and the required deposit into a sinking fund. Both the annual interest payment and sinking fund deposit along with the total net assessed valuation of the taxing jurisdiction are the factors which are considered by the county excise board when setting the annual levy. The sinking fund is given the same name as the capital improvement project.

An ad valorem tax can also be levied to service a general obligation limited tax bond or GOLTB. A GOLTB is similar to a general obligation bond since it is backed by the taxing ability of the political subdivision. The difference is revenues from the project wherefore the bond was issued are also used to service the debt. An ad valorem tax need not be levied if sufficient revenue is available from the project. General obligation limited tax bonds can be issued by counties and cities to support industrial development.

By constitutional law, public indebtedness is tied to a political subdivision's net assessed valuation. For a political subdivision, total indebtedness is limited as follows:

1. Counties. Five percent of the total net assessed valuation of the whole county.
2. Cities. Five percent of the total net assessed valuation for the whole city, or up to 10 percent if approved by 3/5 of the voters, or greater than 10 percent if for constructing or purchasing public utilities.
3. School Districts. Five percent of the total net assessed valuation of the whole school district, or 10 percent if approved by 3/5 of the voters.

Ad Valorem Tax Levies
For all ad valorem taxes, the county excise board sets the levies within the levels authorized by law. For a sinking fund the levy cannot exceed the level needed for servicing the debt. The levies are set in number of mills and certified to the county assessor who computes the property taxes and prepares a tax roll. The tax roll shows the amount of taxes owed by each owner of real and personal property. The tax bills are prepared and sent by the county treasurer to the owners of taxable property. The county treasurer also collects the property taxes.

An overview is provided on the ad valorem taxes that are permitted in Oklahoma. The maximum number of mills that can be levied are summarized in the table. The table is organized by county government, city government, school districts, and service districts.

County Government Levies

County General Fund
Up to 15 mills is guaranteed without a vote of the people. No less than 5 mills from the amount levied must be allocated to the common school districts within the county. The remainder is apportioned to the county by the county excise board. Cities and towns within the county may also receive a portion of the 10 mills available to the county although this seldom occurs. In practice, all 15 mills are usually levied. Ten mills of the total 15 mills are apportioned to the county general fund to support the services provided by county government.

Statutory law either allows or requires the county excise board to appropriate a portion of the 10 mills for the county general fund to various services and programs. Thus, some items are listed as mandatory and others as optional. Optional implies the appropriation is made at the discretion of the county excise board. The various services and programs are as follows:

1. County Audit — 1/10 mill, mandatory.
2. County Officers’ Accounts — levels necessary to operate the offices.
3. County Extension Office Account — adequate funding, mandatory.
### Table. Ad Valorem Tax Levies

<table>
<thead>
<tr>
<th>Title</th>
<th>Purpose</th>
<th>Millage</th>
<th>Taxing Jurisdiction</th>
<th>Authorization</th>
<th>Fund Management</th>
<th>Legal Citation</th>
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<td><strong>County Government</strong></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>County General Fund¹</td>
<td>Apportioned to the county; may also go to cities, towns &amp; school districts</td>
<td>10 maximum</td>
<td>County-wide</td>
<td>Constitutionally mandatory</td>
<td>Board of County Commissioners</td>
<td>10 Const. §9</td>
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<td>County Building Fund</td>
<td>Constructing county buildings</td>
<td>5 maximum</td>
<td>County-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Board of County Commissioners</td>
<td>10 Const. §10</td>
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<td>County Department of Health</td>
<td>Operating a county, city-county or joint county department of health</td>
<td>2.5 maximum</td>
<td>County-wide</td>
<td>Majority vote of the voting electorate</td>
<td>County Board of Health</td>
<td>10 Const.§ 9A &amp; 63 O. S. §1-223</td>
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<td>County Sinking Fund</td>
<td>Public projects &amp; judgements</td>
<td>Sufficient to provide funds for bonded indebtedness</td>
<td>County-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Board of County Commissioners</td>
<td>10 Const. §§26 and 28</td>
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<td>Cooperative Libraries</td>
<td>Establishing &amp; maintaining a county, city-county, or joint county library</td>
<td>1 minimum &amp; 4 maximum</td>
<td>County-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Board of County Commissioners</td>
<td>10 Const. §10A</td>
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<td>County Industrial Development Sinking Fund</td>
<td>Industrial development projects</td>
<td>5 maximum</td>
<td>County-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Board of County Commissioners</td>
<td>10 Const.§35</td>
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<td>Solid Waste Management Service</td>
<td>Operations &amp; Maintenance</td>
<td>3 maximum</td>
<td>County-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Board of County Commissioners</td>
<td>10 Const. 1986 9D</td>
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<td>Solid Waste Management Services</td>
<td>Construction site purchase &amp; purchasing vehicles &amp; equipment</td>
<td>3 maximum</td>
<td>County-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Board of County Commissioners</td>
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<td><strong>City Government</strong></td>
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<tr>
<td>City Building Fund</td>
<td>Constructing city buildings</td>
<td>5 maximum</td>
<td>City-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Governing body of the city</td>
<td>10 Const.§ 10</td>
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<tr>
<td>City Hospital</td>
<td>Operations &amp; maintenance</td>
<td>5 maximum</td>
<td>City-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Hospital Board of Directors</td>
<td>10 Const. 1988 § 10B</td>
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<td>City Industrial Development Fund</td>
<td>Industrial development projects</td>
<td>5 maximum</td>
<td>City-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Governing body of the city</td>
<td>10 Const. § 35</td>
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<td>City Sinking Fund</td>
<td>Public projects &amp; judgements</td>
<td>Sufficient to provide funds for bonded indebtedness</td>
<td>City-wide</td>
<td>Majority vote of the voting electorate</td>
<td>Governing body of the city</td>
<td>10 Const. §§ 26 &amp; 28</td>
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<tr>
<td>Municipal Public Utilities</td>
<td>Purchasing, constructing or repairing public utilities</td>
<td>Sufficient to provide funds for bonded indebtedness</td>
<td>City or Town</td>
<td>Majority vote of the voting electorate</td>
<td>Governing body of city or town</td>
<td>10 Const.§ 27</td>
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<td>Title</td>
<td>Purpose</td>
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<td>Taxing Jurisdiction</td>
<td>Authorization</td>
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<td>Legal Citation</td>
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<td>Common School Districts</td>
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<td>County Apportioned Levy</td>
<td>Operations &amp; maintenance, and State Guarantee Program^2</td>
<td>5 minimum</td>
<td>School District</td>
<td>Constitutionally mandatory</td>
<td>School Board</td>
<td>10 Const. § 9 a</td>
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<tr>
<td>Guaranteed Levy</td>
<td>Operations &amp; maintenance, and State Guarantee Program^2</td>
<td>4</td>
<td>County-wide</td>
<td>Constitutionally mandatory</td>
<td>School Board</td>
<td>10 Const. §  9 b</td>
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<td>Board of Education Levy</td>
<td>School needs &amp; State Guarantee Program^3</td>
<td>15 maximum</td>
<td>School District</td>
<td>Certified by School Board</td>
<td>School Board</td>
<td>10 Const. § 9 c</td>
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<td>Emergency Levy</td>
<td>Operations &amp; maintenance</td>
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<td>School District</td>
<td>Majority vote of the voting electorate</td>
<td>School Board</td>
<td>10 Const. § 9 d</td>
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<tr>
<td>Local Support Levy</td>
<td>Operations &amp; maintenance</td>
<td>10 maximum</td>
<td>School District</td>
<td>Majority vote District</td>
<td>School Board</td>
<td>10 Const. § 9 d-1</td>
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<tr>
<td>School District Building Fund</td>
<td>Constructing, remodeling or repairing school buildings &amp; purchasing furniture</td>
<td>5 maximum</td>
<td>School District</td>
<td>Majority vote of the voting electorate</td>
<td>School Board</td>
<td>10 Const. § 10</td>
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<td>School District Sinking Fund</td>
<td>Constructing, remodeling or repairing school buildings, purchasing furniture &amp; equipment, &amp; purchasing or improving sites</td>
<td>Sufficient to provide funds for bonded indebtedness</td>
<td>School District</td>
<td>Majority vote of the voting electorate</td>
<td>School Board</td>
<td>10 Const. § 26 &amp; 28 &amp;70 O. S. § 1-119</td>
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<td>Area Vocational &amp; Technical School District Levy</td>
<td>Establishing &amp; operating a district</td>
<td>5 maximum</td>
<td>Area School District</td>
<td>Majority vote of the voting electorate</td>
<td>Area School Board</td>
<td>10 Const. 1984 § 9B A</td>
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<td>Area Vocational &amp; Technical School District Local Incentive Levy</td>
<td>Operations &amp; maintenance</td>
<td>5 maximum</td>
<td>Area School District</td>
<td>Majority vote of the voting electorate</td>
<td>Area School Board</td>
<td>10 Const. 1984 § 9B B</td>
</tr>
<tr>
<td>Area Vocational School District Building Fund</td>
<td>Constructing, remodeling or repairing school buildings &amp; purchasing furniture</td>
<td>5 maximum</td>
<td>School District</td>
<td>Majority vote of the voting electorate</td>
<td>School Board</td>
<td>10 Const.§ 10 &amp; 1984 § 9 B</td>
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<td>Area Vocational &amp; Technical School District Sinking Fund</td>
<td>Constructing, remodeling or repairing buildings, purchasing furniture &amp; equipment, &amp; purchasing or improving sites</td>
<td>Sufficient to provide funds for bonded indebtedness</td>
<td>Area School District</td>
<td>Majority vote of the voting electorate</td>
<td>Area School Board</td>
<td>10 Const. § 9B C</td>
</tr>
</tbody>
</table>
4. Free Fair Budget Account — up to 1/2 mill if the county population is more than 15,000, optional; up to 1 mill if the county population is less than 15,000, optional; 1/4 mill if the county population is greater than 55,000 (excluding Oklahoma County and Tulsa County which receive money from the State for the state fairs), mandatory.

5. Free Fair Improvement Budget Account — up to 1 mill, optional.

6. Free Fair Additional Improvement Budget Account — up to 1 mill, optional.


8. Library Levy Account — up to 1/2 mill, optional.


10. Tick Eradication Levy Account — recommended by the board of county commissioners, optional.


Up to one-half (1/2) mill may be appropriated to cities and towns to finance urban renewal or redevelopment. The 1/2 mill or less may be appropriated up to 30 years. The county excise board determines the amount of revenue apportioned from the 10 mill levy for urban renewal within the district. Steps are outlined in the Oklahoma statutes for the county excise board to follow.

**County Building Fund**

A county may raise funds to erect new buildings or remodel old ones by levying up to five (5) mills on the taxable property in the whole county. The building fund and the number of mills levied must be approved by a majority of the voters in the county in a county-wide election. Once the levy is approved, a county building fund is created as a depository for the revenues that are collected from the annual ad valorem tax. The revenues need not be spent in the year they are received.

**County Department of Health**

Up to two and one-half (2 1/2) mills can be levied annually to maintain a County Department of Health. The number of mills must be approved by a majority of the voters in a county-wide election. A local department of health may be maintained jointly with a city or with another county. Other revenues in addition to the ad valorem tax may be used to finance the county department of health.

**County Sinking Fund**

Public indebtedness can be incurred through the sale of general obligation bonds to finance the construction, remodeling or repair of county facilities. An ad valorem tax for either of the aforementioned purposes and the amount of the bonds must be approved by a majority of the voters in a county-wide election.

The amount of the annual levy must be sufficient to cover the annual interest payments and the sinking fund accumulations needed to pay off the principal when the bonds mature. Public indebtedness cannot exceed 5 percent of the net assessed valuation of the county. County government can also use revenue from a sinking fund to pay for judgements against the county. Judgments are legal claims against a county which are settled in a court of law.

**Cooperative Libraries**

From one (1) to four (4) mills can be levied annually to establish and maintain a cooperative county or joint city/county libraries. The levy must be approved by a majority of the voters in a county-wide election.

The proceeds from the levy are distributed according to the county population reported at the most recent Federal Decennial Census. For counties with a population less than 100,000 people, the revenues from the tax levy shall be used for public libraries and library services in cooperation with one...
or more other counties. In counties with a population greater than 100,000 people, the tax proceeds shall be used for a) a joint city/county public library, or b) public libraries in cooperation with one or more other counties.

**County Industrial Development Fund**

General obligation limited tax bonds may be issued by a county to provide revenue for industrial development. The revenue from the bonds must be used for developing and securing industry within the county. Five (5) mills or less can be levied county-wide to pay the interest on the bonds and to retire the principal. In any year the county may suspend the levy if sufficient revenue is available from the industrial development project to service the debt. The industrial development project and the amount of the bond must be approved by a majority of the voters in a county-wide election.

Money for industrial development can also be obtained from various state and private financial sources including the State Industrial Finance Authority. For the latter source, the money comes from the State Industrial Revolving Fund. The State Industrial Finance Authority makes loans to incorporated industrial development agencies. Such agencies can be for profit or non-profit but must be approved by the State Industrial Finance Authority.

**Solid Waste Management District**

Solid waste management services can be provided through an ad valorem tax. The formation of the district and the number of mills levied must be approved by the voters in a county-wide election.

Up to three (3) mills can be levied for operations and maintenance. Bonds may be issued to acquire revenue to purchase a site, vehicles and other equipment, and to construct the land fill site and other disposal or recycling facilities. Up to an additional three (3) mills can be levied to pay off the bonds. Both levies can be increased in a later election but neither one can exceed three mills.

Two or more counties may provide joint solid waste management services. The formation of a multicounty solid waste management service district must be approved by a majority of the voters in each county. The land fill site may be located in only one county.

The board of county commissioners can charge a fee for the service in addition to levying an ad valorem tax. Persons living outside the district are required to pay an annual fee equal to the actual cost of the service. The ad valorem tax collections from within the district are not included in the calculation of the actual cost of the service for users living outside the district.

A county can discontinue providing solid waste management services. However, the levies will continue until all the outstanding bonds and all other debts are retired.

**City Government Levies**

**City Building Fund**

A city or incorporated town, in the same manner as a county, may raise funds to erect new public buildings or renovate old ones by levying up to five (5) mills on the taxable property in the city. The building fund and the number of mills levied must be approved by a majority of the voters in a city-wide election. Once the levy is approved, a city building fund is created as a depository for the ad valorem tax revenues collected from the annual levy. The revenues need not be spent in the year they are received.

**City Hospital**

Up to five (5) mills can be levied to operate and maintain a hospital owned by a city. The number of mills must be approved by the voters in a city-wide election. The millage can be increased following voter approval at a subsequent election, but cannot exceed five (5) mills. The tax is levied on all the ad valorem taxed property within the city limits.

**City Industrial Development Fund**

Cities in the same manner as counties are allowed to support industrial development by selling general obligation limited tax bonds. Up to (5) mills can be levied each year for the annual interest payments and sinking fund deposits. In any year, the city may suspend the levy if sufficient revenue is available from the industrial development project to service the debt. Both the industrial development project and the amount of the bond must be approved at a city-wide election by a majority of the voters. Cities can apply for additional funds from the same sources available to counties for industrial development.

**City Sinking Fund**

In addition to the city building fund, public indebtedness can be incurred through the sale of general obligation bonds to finance the construction, remodeling or repair of city facilities. An ad valorem tax for either of the aforementioned purposes and the amount of the bond must be approved by a majority of the voters in a city-wide election.

The amount of the annual levy must be sufficient to cover the annual interest payments and to pay off the principal when the bonds mature. Public indebtedness cannot exceed 5 percent of the total net assessed valuation of the city.

**Municipal Public Utilities**

Bonded indebtedness can be incurred by a city or incorporated town to purchase, construct or repair a public utility. An ad valorem tax for this purpose and the amount of the bond must be approved by a majority of the voters in an election held throughout the city or incorporated town. The amount of the annual levy must be sufficient to cover the annual interest payments and annual accumulations for paying the principal when the bonds mature.

There is no limit on the amount of indebtedness incurred for a public utility. Thus, the value of the general obligation bonds issued may exceed 10 percent of the net assessed valuation of the city or incorporated town.

Municipal public utilities can also be financed through revenue bonds. This option requires three-fourths approval of the governing body of the city or town before it can be initiated. Also, it requires that a public trust be created.

**Common School District Levies**

**County Apportioned School Levy**

Five (5) mills of the 15 mills a county can levy without special provisions must be apportioned to the common school
districts within the county. The levy is sometimes called the county apportioned school levy. Revenues from the levy can be used in the state funding formula for the State Guaranteed Program of the district.2

**Guaranteed Levy**

An additional four (4) mills is guaranteed for all school districts. This ad valorem tax is referred to as the school district guaranteed levy. The four mills are levied county-wide and are apportioned by average daily attendance within a school district. When a school district crosses county lines, the revenues collected from the levy are turned over to the county treasurer in the county with the greatest portion of the student population. No more than 75 percent of the annual revenues from the guaranteed levy can be used in the state guaranteed program formula when the state determines the school district’s allocation.

**Board of Education Levy**

The board of education can certify a 15 mill levy on all the taxable property in the school district. Revenue from the board of education levy is used to benefit all the schools within the school district. The amount of revenue from the levy is used in the State Guaranteed Program formula for the school district.

**Emergency Levy**

Up to five (5) mills can be levied throughout the school district to provide additional revenues that are needed for the fiscal year. The emergency levy must be approved annually by the voters in an election held throughout the school district. The school district is not required to use the revenues from this levy to finance its share of the State Guaranteed Program.

**Local Support Levy**

Up to 10 mills can be levied throughout the school district for special needs within the fiscal year. The local support levy must be approved annually by the voters in an election held throughout the school district. The school district is not required to use the revenues from this levy to finance its share of the State Guaranteed Program.

**School District Building Fund**

In the same manner as counties and cities, a school district can levy up to five (5) mills for constructing, remodeling or repairing school buildings. The revenues from the levy can also be used to purchase furniture. The building fund and the number of mills levied must be approved by a majority of the voters at an election held throughout the school district. The revenues are deposited into the school district building fund and need not be spent in the year they are received.

**School District Sinking Fund**

Public indebtedness can be incurred through the sale of general obligation bonds to finance the construction, remodeling or repair of school buildings. An ad valorem tax for either of the aforementioned purposes and the amount of the bond must be approved by a majority of the voters in an election held throughout the school district.

The amount of the annual levy must be sufficient to cover the annual interest payments and to pay off the principal when the bonds mature. A common school district can have more than one sinking fund. Each sinking fund and the number of mills levied must be approved by the voters in an election held throughout the school district. The combined public indebtedness cannot exceed 10 percent of the total net assessed valuation of the school district.

**Area Vocational and Technical School District Levies**

An Area Vocational and Technical School District can be formed following voter approval in an election held throughout the proposed district. There are several taxes which can be levied to support the area school district.

Administrative control of an area technical and vocational school district is vested in the area school board. For an area technical school district situated in more than one county, the district’s budget is filed with the county excise board chosen by the area school board.

**Area School District Levy**

Up to five (5) mills can be levied annually for establishing and operating an area school district. The number of mills must be approved by the voters at an election to establish the district.

**Area School District Local Incentive Levy**

Up to an additional five (5) mills can be levied as a local support levy. The levy must be approved by a majority of the voters in an election called for this purpose. The election is held throughout the area school district.

**Area School District Building Fund**

Five (5) mills can be levied for constructing, remodeling or repairing the school buildings. The revenue from the levy can also be used to purchase furniture. The building fund and the number of mills levied must be approved by a majority of the voters in an election held throughout the area school district. The revenues need not be spent in the year they are received.

**Area School District Sinking Fund**

Public indebtedness can be incurred through the sale of general obligation bonds to finance the construction, remodeling or repair of school buildings. The use of the ad valorem tax for either of the aforementioned purposes and the amount of the bond must be approved by a majority of the voters in an election held throughout the area school district. The amount of the annual levy must be sufficient to cover the annual interest payments and to pay off the principal when the bonds mature. For an area school district, public indebtedness is limited to five (5) percent of the total net assessed valuation of the district.

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2 Elementary on up to high school students are assured equal educational opportunities in all common school districts in Oklahoma through the State Guaranteed Program. This program is based on a complex state aid funding formula. The formula allows financially weak school districts to be allocated higher generated from the ad valorem tax.
Emergency Medical Service District Levies

An Emergency Medical Service (EMS) district is sometimes called an ambulance district. An EMS district can encompass part of a county, a whole county or more than one county. The EMS district boundaries at all times must conform to the common school district boundaries. Thus, an EMS district cannot split a school district but must be within its entire boundaries.

The EMS district boundaries can be expanded at any time. Two requirements are necessary before the expansion can occur. One, an election must be held in the existing district for the voters to approve adding the new area. Secondly, an election must be held in the new area to allow the voters to approve joining the existing district.

Provisions exist for dissolving an EMS district. An election must be held for this purpose. If an EMS district is dissolved, the ad valorem tax for the sinking fund will continue to be levied until the outstanding bonds have been retired and all other debts have been paid off. The following ad valorem taxes can be levied to support the district.

EMS District Operating Levy

Up to three (3) mills can be levied annually to organize, operate and maintain an ems district. The number of mills must be approved by the voters during the election to establish a district. The election is held throughout the proposed district.

EMS District Sinking Fund

Public indebtedness can be incurred through the sale of general obligation bonds to finance the purchase of emergency vehicles and equipment and to construct or purchase facilities. No more than three (3) mills can be levied for an EMS district sinking fund. The purpose of the ad valorem tax and the number of mills levied must be approved by a majority of the voters in an election held throughout the district. The amount of the annual levy must be sufficient to cover the annual interest payments and to pay the principal when the bonds mature.

This OSU Extension Fact Sheet is part one of a two-part series on property taxes. OSU Fact Sheet No. 796 makes up part two and covers special assessments levied on property.
Special Assessments

Dolores A. Willett
Assistant Extension Specialist
Extension Economist

Special assessments and ad valorem taxes are the two primary sources of revenue used to finance local public projects and services in Oklahoma. Special assessments are discussed in this fact sheet. Ad valorem taxes are reviewed in the publication entitled “Ad Valorem Tax Levies,” OSU Extension Facts No. 795. The procedures for forming a special assessment district are discussed in “Providing Community Services Through Special Districts,” OSU Extension Facts No. 850.

Special assessments are assessed on property to support special assessment districts. A special assessment district is viewed as a local improvement project that benefits the property within the district’s boundaries. Examples of special assessment districts are fire protection districts and rural road improvement districts. Reference may be made to a “special assessment” or “a special assessment levy,” depending on how the law enables a district to generate revenue. Special assessments are usually a fixed dollar amount payable in annual installments over a specified number of years. Special assessment levies are sometimes stated in number of mills and follow similar procedures used to levy ad valorem taxes.

In Oklahoma, there are two distinct points that separate special assessments from ad valorem taxes. First, special assessments are authorized by statutory law while ad valorem taxes are authorized by constitutional law. Secondly, in Oklahoma only political subdivisions can levy ad valorem taxes. A special assessment district is not a political subdivision. Counties, cities and school districts are local political subdivisions. In general, the difference between an ad valorem tax and a special assessment can best be described by the benefits received. An ad valorem tax is levied as a percentage of the taxable property and pays for a service provided by the political subdivision levying the tax. Everyone residing within the political subdivision benefits from the service. A special assessment, by contrast, benefits the property within the district's boundaries.

**Definition of Special Assessment:**
A tax authorized by statutory law that is levied for a common beneficial project, and is proportional to the benefits received by all other properties in the special assessment district.

Special assessment districts provide a means for rural residents to obtain services similar to what is available in urban communities. A table is included in this fact sheet which summarizes the special assessments allowed in Oklahoma. The table is organized by assessment districts.

**Fire Protection District**

Fire protection districts are located in rural areas where fire protection service is unavailable by other means. A fire protection district provides special benefits to the property within its boundaries. Up to seven mills can be levied annually to operate and maintain the district. There is also a sinking fund levy. Fire protection districts are permitted to sell bonds to obtain the revenue for constructing a fire station and purchasing equipment and vehicles. The sinking fund levy is computed annually and is based on how much tax revenue is needed to cover the annual interest payments and principal payments when due. The process for levying fire protection district taxes is similar to levying ad valorem tax levies. Every year the county assessor provides the fire protection district clerk with the gross assessed value of the real and personal property located within the district's boundaries. The gross assessed value is the fair cash value of the property times an assessment rate. These are the same two factors used to compute ad valorem taxes. The district clerk then multiplies the gross assessed value by the district's millage which is the combined sinking fund levy and operations and maintenance levy.

By law, homestead exemptions are allowed when levying ad valorem taxes but not permitted when levying fire protection district assessments. For this reason homeowners in a fire protection district, who are eligible to receive a homestead exemption, will see the taxable value of their property as net assessed value on their ad
<table>
<thead>
<tr>
<th>TITLE</th>
<th>PURPOSE</th>
<th>MILLAGE</th>
<th>RESIDING AREA OF LIABILITY</th>
<th>AUTHORIZATION</th>
<th>FUND MANAGEMENT</th>
<th>LEGAL CITATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fire Protection District</td>
<td>Operations and maintenance</td>
<td>7 maximum</td>
<td>Fire Protection District</td>
<td>Three-fifth approval of the voting electorate</td>
<td>District Board</td>
<td>19 O. S. §901.19</td>
</tr>
<tr>
<td>Fire Protection District Sinking Fund</td>
<td>Construction costs and purchase of fire protection vehicles and equipment</td>
<td>Sufficient to provide funds for bonded indebtedness</td>
<td>Fire Protection District</td>
<td>Three-fifth approval of the voting electorate</td>
<td>District Board</td>
<td>19 O. S. §901.19</td>
</tr>
<tr>
<td>Rural Road District with Annual Special Assessment Tax</td>
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<tr>
<td>Incorporated Area Road Improvement District</td>
<td>Operations and maintenance</td>
<td>3 maximum</td>
<td>Road Improvement District</td>
<td>Majority vote of the voting electorate</td>
<td>District Board</td>
<td>19 O. S. §902.15</td>
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<tr>
<td>Incorporated Area Road Improvement Sinking Fund</td>
<td>Construction costs and purchase of equipment</td>
<td>5 maximum</td>
<td>Road Improvement District</td>
<td>Majority vote of the voting electorate</td>
<td>District Board</td>
<td>19 O. S. §902.16</td>
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<tr>
<td>Rural Road District without Special Assessment Tax</td>
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</tr>
<tr>
<td>Unincorporated Area Road Improvement District</td>
<td>Improve existing roads</td>
<td>No millage; cost proportionally distributed by benefits received</td>
<td>Road Improvement District</td>
<td>Legislated</td>
<td>Board of County Commissioners</td>
<td>19 O. S. §1247</td>
</tr>
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<td>Sewer Improvement District</td>
<td>Operations and maintenance</td>
<td>10 maximum</td>
<td>Sewer Improvement District</td>
<td>Majority vote of the voting electorate</td>
<td>District Board</td>
<td>19 O. S. §890</td>
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<td>Sewer Improvement District Sinking Fund</td>
<td>Construction costs of sewage treatment plant and main sewer lines</td>
<td>Sufficient to provide funds for bonded indebtedness</td>
<td>Sewer Improvement District</td>
<td>Majority vote of the voting electorate</td>
<td>District Board</td>
<td>19 O. S. §884 &amp; §890</td>
</tr>
<tr>
<td>Sewer Improvement District Special Assessment Fund</td>
<td>Construction costs of subdistrict and private sewer lines</td>
<td>No millage; special assessment sufficient to cover all expenses associated with constructing subdistrict sewer lines and private sewer lines</td>
<td>Sewer Improvement Subdistrict</td>
<td>Legislated</td>
<td>District Board</td>
<td>19 O. S. §§879, 881</td>
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<tr>
<td>Rural Water, Sewer, or Gas District</td>
<td>Operations and maintenance, construction costs, and purchase of equipment</td>
<td>No millage; fee sufficient to cover all expenses associated with constructing and operating the district</td>
<td>Rural Water, Sewer, or Gas District</td>
<td>Legislated</td>
<td>District Board</td>
<td>82 O.S. §134.11</td>
</tr>
</tbody>
</table>
valorem tax bill but gross assessed value on their fire protection district assessment bill.

Fire protection districts can also be funded through membership fees. Another source of revenue is billing for services. By law, a fire protection district may use these sources along with levying a special assessment tax.

An area can withdraw from a fire protection district. Any property withdrawn from the district would be subject, in the same manner as the property remaining within it, to the annual assessment for paying the interest and principal on the current outstanding bonds. If a district were dissolved, an annual assessment would be levied on all the property until all outstanding bonds were retired. In this case, the annual assessment would be based on the gross assessed value of the property at the time the district was dissolved.

Rural Road Improvement Districts

A rural road improvement district provides a means for improving the roads within the unincorporated areas of a county. Two sets of legislation authorize the creation of rural road improvement districts. One allows a district to levy an annual special assessment tax for operating the district and paying off debt from a bond issue. The second set of legislation requires property owners to pay for the road improvements through annual installments over a set number of years.

Rural Road Improvement District with a Special Assessment Tax

A rural road improvement district can be organized, under the “Oklahoma Rural Road Improvement Act,” to provide safe travel within an unincorporated area of a county. The district is allowed to sell bonds to finance the road improvements. Up to five mills can be levied annually to pay the interest and principal on the bonds. Three mills or less can be levied annually to operate the district.

A nine-member district board, made up of property owners in the district, sets the special assessment levies and establishes the rules for collecting the rural road district assessments. The district board is required to maintain a Rural Road Improvement District Property Record Book. The book is similar to the assessment roll maintained by the county assessor, and contains the names of the property owners along with the gross assessed value of their real and personal property. Rural road improvement districts follow the same procedures as fire protection districts when levying the special assessment tax. For both districts, the gross assessed value is the taxable value of the property.

Rural Road Improvement District With Special Assessment Installments

Laws also exist for organizing a rural road improve-
ment district without the authority to levy a special assessment tax. This type of rural road improvement district requires at least 60 percent of the record title holders of land within the proposed area to file a petition with the board of county commissioners. The board of county commissioners is given the responsibility to assess the landowners their share of the road improvement costs. A landowner’s assessment is based on the benefits one’s land receives in proportion to the total benefits shared by all the lots or tracts within the district’s boundaries. The special assessments are a fixed dollar amount payable in ten equal annual installments.

Sewer Improvement District

A sewer improvement district, with the ability to levy a tax, can be formed in an unincorporated area of a county. The district has the authority to sell bonds to generate revenues for constructing a sewage treatment plant and installing the main sewer lines. A tax is levied annually to pay the interest on the bonds and the outstanding principal. Up to ten mills can be levied to operate the district. Both taxes are levied on the gross assessed value of the real property within the district.

Private lines installed on a landowner’s property are financed through another special assessment bond. Landowners are sent a special assessment statement showing the dollar amount due. The assessment is payable in five annual installments.

Rural Water, Sewer, or Gas Districts without a Special Assessment Tax

Under the “Rural Water, Sewer, Gas and Solid Waste Management Districts Act,” a nonprofit district can be formed without the authority to assess property or levy a special assessment tax. A district formed under this act acquires funds through a user fee. The act empowers the district’s board of directors to incur debt in the district’s name, determine a membership fee, and fix and collect the user fees and other necessary charges. Revenues are used to construct the facilities, and operate and maintain the district. Membership is by subscription and allocated in benefit units. By law, the board of directors divides the total benefits provided by the district into a suitable number of benefit units. One benefit unit equals one water meter. A member may subscribe to more than one benefit unit and thereby be assigned more than one water meter. The members participate in operating the district and are assigned one vote per person.

Solid waste management districts are included in the Act. The costs associated with constructing a solid waste site and operating a district could be greater than the revenues generated from user fees. Thus, the act is operable but not practical when applied to solid waste management. In 1986, the voters of Oklahoma rectified
this problem by approving a constitutional amendment which allowed ad valorem taxation for solid waste management. The solid waste management levies are reviewed in OSU Extension Facts No. 795, entitled “Ad Valorem Tax Levies.”

This OSU Extension Facts is part two of a two-part series on property taxes. OSU Extension Facts No. 795 makes up part one and covers ad valorem taxes levied on property.

Topics within this fact sheet are covered in the County Government Personnel Education and Training Program. The program is overseen by the Commission on County Government Personnel Education and Training. Educational meetings and other types of training sessions are carried out jointly by the Oklahoma State University Cooperative Extension Service and the Center for Local Government Technology on the Oklahoma State University Campus.
Elected County Officials

By Oklahoma law, there are eight county offices where the officials responsible for the offices are elected by the eligible voters within the county. The elected officials include three county commissioners, a county clerk, a county assessor, a county treasurer, a county sheriff, a court clerk, a county superintendent of schools, and a district attorney. One exception is the district attorney who is elected by the voters from one or more counties within a district. Statutory law establishes the county or counties comprising a district. Another exception is the county superintendent of schools. Some counties may not have a county superintendent of schools since, by law, the office can be abolished if there are no dependent school districts within the county. In July 1993 this office will be abolished statewide.

Each elected officer serves a four year term in office. The terms stagger where every two years at the November general election there are ballots for several county offices. The schedule of election years and terms in office are outlined in Tables 1 and 2 respectively.

Board of County Commissioners

There are three county commissioners’ districts in every county in Oklahoma. The districts are approximately equal in population and numbered as district one, two and three. A county commissioner is elected by the electors within a district to serve on the board of county commissioners. The board of county commissioners is the chief administrative body for the county. Many citizens perceive a county commissioner as mainly being responsible for maintaining and constructing the county roads and bridges. While these are important duties required by the office, a county commissioner, as a member of the board, is also responsible for setting and administering policies for the county.

The board of county commissioners is required by law to hold, at the county seat, a regular meeting on the first Monday

<table>
<thead>
<tr>
<th>Office</th>
<th>Past Election Year</th>
<th>Upcoming Election Year</th>
<th>Next Following Election Year</th>
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<tr>
<td>County Commissioner, District 1</td>
<td>1986</td>
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<td>County Commissioner, District 2</td>
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<td>1990*</td>
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<tr>
<td>County Commissioner, District 3</td>
<td>1986</td>
<td>1990</td>
<td>1994</td>
</tr>
<tr>
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<td>1994</td>
</tr>
<tr>
<td>County Treasurer</td>
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<tr>
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<tr>
<td>County Sheriff</td>
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</tr>
<tr>
<td>Court Clerk</td>
<td>1988</td>
<td>1992</td>
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<tr>
<td>County Superintendent**</td>
<td>1988</td>
<td>—</td>
<td>1994</td>
</tr>
<tr>
<td>District Attorney</td>
<td>1986</td>
<td>1990</td>
<td>1994</td>
</tr>
</tbody>
</table>

* Beginning in the election year 1990, the term of office for the three county commissioners will stagger. Following the 1990 election, the District Two County Commissioner will serve six years in office for only one term, and will resume a four year term after the 1996 general election.
THE GENERAL ELECTION FOR COUNTY OFFICERS IS HELD IN NOVEMBER OF THE SCHEDULED ELECTION YEAR.
of each month to transact county business. The agenda might include legal, personnel and fiscal matters. In practice, more frequent meetings are held and an agenda is posted in advance within the courthouse. The board of county commissioners' business meetings are open to the public.

By law, the commissioners must act as a board when entering into contracts or other agreements affecting the county's welfare. Thus, actions taken by the board are voted on and approved by a majority of the commissioners.

The board of county commissioners has legal powers when acting in the county's welfare. Among the powers granted by law are the authority to:

- Sell or purchase public land or buildings for the county.
- Call a county bond election for approving a public project or creating a special district.
- Incur public indebtedness in the county's name.
- Implement an economic development program for the county.
- Purchase security contracts known as a blanket bond to insure all county officers and employees for any loss to the county when carrying out their duties.
- Approve the warrants for payments of claims for equipment or supplies purchased or leased by the county, and the warrants for the county payroll.
- Receive and approve all bids on major purchases or construction projects.
- Authorize and maintain an inventory of all the property owned or leased by the county which exceeds $250 in value.

- Audit the accounts of the county officers.
- Develop minimum personnel policies for the county employees with the approval of a majority of all the elected county officers.
- Designate and publish each year (in conjunction with the county excise board) the holidays on which the county offices may close.
- Lease tools, apparatus, machinery or equipment to another county, political subdivision or state agency, or jointly buy equipment with other counties.
- Maintain and construct the roads and bridges in the county highway system.

The board of county commissioners plays an integral part in the receiving and expending county funds. As the county's chief administrative body, the three county commissioners must make major financial decisions and transactions. Also, the board of county commissioners has the official duty to ensure the fiscal responsibility of the other county officers who handle county funds. By law, the board has the power and duty to audit the accounts of all the officers who receive and manage money belonging or appropriated to the county.

The board of county commissioners also has a role in the county budget process. Near the end of each fiscal year, the board must collect from each elected and nonelected county official a financial statement showing their expenditures and remaining revenues for the current fiscal year, and their estimate of needs for the upcoming fiscal year. Furthermore, the board is required by law to prepare a statement showing the county's current financial condition, and the anticipated revenues for the upcoming fiscal year along with an estimate of needs for each county office. The county clerk assists the board of county commissioners in carrying out these duties. The information is published in a newspaper by the board of

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**TABLE 2**

<table>
<thead>
<tr>
<th>Office</th>
<th>Current Term In Office</th>
<th>Upcoming Term In Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Superintendent***</td>
<td>Jul. 1989 to Jul. 1993</td>
<td>Abolished</td>
</tr>
</tbody>
</table>

* Sworn into office the first Monday of January following the general election held in November of the previous year.

**Beginning in January 1990, the term of office for the three county commissioners will stagger. The staggered terms will only impact the term of office for the district two county commissioner. Beginning with the January 1, 1991 term, the District two County Commissioner will serve six years in office for only one term, and will resume the four year term in office beginning in January 1997.

*** Sworn into office the first Monday of July following the general election held in November of the previous year.
county commissioners and submitted to the county excise board. Final authority for funding each county office lies with the county excise board.

Unlike the misconception that county commissioners are only elected to build and maintain county roads and bridges, as members of the board of county commissioners, they are foremost policy makers and business managers for the county. All the review and approval procedures empowered to the board are a means to provide the public with a fiscally efficient system of county government.

**County Clerk**

The county clerk serves as the register of deeds and custodian of records for the county. Thus, all legal instruments filed with the county by private citizens and public officials are kept and preserved by the county clerk. Records and accounts belonging to the county are also kept by the county clerk.

By law the county clerk also serves as the secretary to several boards, including the board of county commissioners, the county excise board, the county board of equalization, and the board of tax roll corrections. Secretary in this context is an official title for the county clerk's role before, during and after the business meetings held by these boards. For example, the county clerk posts the agenda and ensures that the proceedings, decisions and official votes of each member are accurately recorded and maintained as permanent records. The duties and responsibilities of the county clerk also include the financial affairs of the county. The county clerk reviews all the claims for payment of goods and services purchased or contracted by the county, and prepares for the board of county commissioners the proper warrants for payment. Another duty is preparing the warrants for the county payroll. In carrying out these duties, the clerk is required to keep a financial ledger showing all the receipts and expenditures of the county.

As register of deeds, numerous private and public legal documents are recorded and filed in the county clerk's office by public officials, businesses and individuals. Examples are:

- Plat maps of cities, towns, additions and subdivisions.
- Instruments of title such as deeds and mortgages to real property.
- Chattel (personal property) mortgages.
- Oil and gas leases.
- Local, state and federal tax liens.
- Real estate liens, mechanic liens, oil and gas liens, and other liens against property located in the county.
- Military discharge papers.

The county clerk also maintains a "judgment docket" where orders from the district court on real property are entered. Purchases, rentals, lease purchase agreements, and repairs paid from county funds are processed and made through the county clerk's office. The county clerk, or one's designated deputy, serves as the purchasing agent for the county. By centralizing the county purchases within the county clerk's office, the county officers can rely on the purchasing agent to find the best buys available. This system is a means to ensure the public that tax dollars are being spent appropriately. Various records within the different county offices are classified as "open records," as such, they can be reviewed and mechanically copied by the public. The county clerk has on hand the schedules showing the fees charged by each county official for document searches and mechanical copies.

**County Assessor**

The county assessor has the responsibility to appraise and assess the real and personal property within the county for the purpose of ad valorem taxation. Also, the county assessor is required to compute the ad valorem taxes due on all the taxable property. By law, the county assessor appraises all the taxable real and personal property according to its fair cash value for which the property is actually being used as of January 1 of the taxable year, and assesses it at no more than 35 percent of its fair cash value. The formula used by the county assessor throughout the ad valorem taxation process includes:

\[
\text{Fair Cash Value} \times \text{Assessment Rate} = \text{Assessed Value}
\]

\[
\text{Assessed Value} \times \text{Millage Rate} = \text{Tax Bill}
\]

Property subject to ad valorem taxation is as follows:

- Real property — land and buildings
- Individual personal property — household furniture, and other personal belongs.
- Business personal property — equipment and inventory belonging to a business establishment.
- Public utility property — electrical utilities, pipelines, and transportation facilities such as rail-roads.

The county assessor only computes the taxes owed by the public utilities since by law the State Board of Equalization is responsible for appraising and assessing public utility property.

Constitutional law limits the assessment rate to 35 percent. The rate applied by the county assessor is much lower and within a range permitted by the State Board of Equalization. The county assessor carries out the process up to computing the amount of taxes due. Ad valorem taxes are collected by the county treasurer, who also prepares and sends out the tax bills.

A system of checks and balances comes into play before the ad valorem taxes are computed. That is, once the county assessor has appraised all the property and applied the assessment rate to come up with the assessed values of all the taxable real and personal properties within the county, the county assessor prepares an assessment roll and delivers it to the county board of equalization. Oklahoma law empowers the county board of equalization with the duty to equalize and certify the assessment roll. A duty which requires the board to ensure all the taxable real and personal property within the county is appraised at its fair cash value. Once the assess-
ment roll has been equalized and certified by the county board of equalization, the county assessor must have the total assessed valuation certified by the State Board of Equalization. Lastly, the county assessor receives the certified millage rates from the county excise board and then computes the ad valorem taxes.

In carrying out one’s duties, the county assessor is required by law to build and maintain permanent records on the taxable real property and the tax exempt real property within the county. Information entered on each record includes the property’s legal description, taxable classification, owner’s name and address, and the homestead exemption status of the owner. The county assessor is authorized to allow a homestead exemption to homeowners who own and reside in their own home. The exemption amounts to a $1,000 or less reduction in the home’s net assessed value. Heads of households who qualify for the homestead exemption, and whose household income from all sources is $10,000 or less are entitled to an additional homestead exemption. An additional $1,000 or less is subtracted from the home’s net assessed value.

Another duty of the county assessor is to administer the personal property tax and the personal property exemptions. Heads of households are entitled to a $100 reduction in the net assessed value of their household personal property. Heads of households who were honorably discharged from the U.S. Armed Forces are entitled to an additional $200 reduction. If you are a veteran your personal property exemption amounts to $300.

**County Treasurer**

All the revenues received by county government from ad valorem taxes and other sources are deposited with the county treasurer. As the official depository for county revenues, the county treasurer operates under strict guidelines. State law requires the county treasurer to carry a surety bond valued at $50,000.

By law, the county treasurer exercises the power to collect ad valorem taxes for the county and its political subdivisions (such as schools, cities and towns). The county treasurer works from the tax roll prepared by the county assessor. In conjunction with collecting ad valorem taxes, the county treasurer is empowered to issue delinquent personal property tax warrants and to supervise the sale of a tax lien on real property for delinquent taxes.

The county treasurer is also custodian of school district funds unless the board of education chooses to appoint its own treasurer. All monies received by the county treasurer are recorded in the “Treasurer’s Cash Book” and credited to the proper fund. A duplicate book is maintained by the county clerk. The county treasurer has the duty to make only properly authorized deposits. Daily deposits are made into interest bearing accounts in banks designated by the board of county commissioners as county depositories. Thus, the county treasurer serves as the financial officer for county government.

Payments are made through warrants made out by the county clerk, approved by the board of county commissioners, and registered by the county treasurer. The county treasurer is required to keep a book called the “Payment Register” in which all the warrants are entered along with the date of payment and other information required by the State Auditor and Inspector.

To account for county revenues and expenditures, the county treasurer is required by law to maintain an accurate record of all the monies received and disbursed, and to prepare a financial statement for review by state and county officials. The State Auditor and Inspector’s Office prescribes all the forms used by the county treasurer, and at least twice a year inspects the county treasurer’s accounts. On the county level, the county treasurer is subject to the scrutiny of both the board of county commissioners and the county clerk who, through their official duties, require balanced books be maintained and a financial statement be submitted for review at least four times annually. These checks are another means to provide a fiscally efficient system of county government.

**Court Clerk**

The court clerk has the primary responsibility to record, file, and maintain as permanent records the proceedings of the district court. The court clerk and ones appointed deputies work with the different divisions of the district court which are as follows:

- Civil — damage, equity, writs (court order) and civil cases, injunctions and garnishments.
- Criminal — felony and misdemeanor cases, and traffic violations.
- Probate — guardianship, mental health, adoption, and other judicial determination cases.
- Juvenile — matters of the children’s court.
- Domestic Relations—divorces, separations, annulments, emergency protective orders, income assignments, and paternity cases.
- Small Claims — cases involving claims or damages under $2500, including garnishments, recovery of personal property, and recovery of money based on a contract or tort.

As a means of identifying a court proceeding, the court clerk is required to maintain various books such as an appearance docket, a plaintiff and defendant docket, and a journal docket. Duplicates of the documents filed in a case and all the documents signed by the judge are entered in the journal docket.

Synopses of the court proceedings are prepared by the court clerk or a deputy within the court clerk’s office and recorded in the appearance docket. Word-for-word transcripts are prepared by the court reporter and filed with the court clerk. All the court proceedings are public information except those related to juvenile, guardianship, adoption and mental health cases. Officers of the court and other authorized court personnel are mainly the only persons allowed to remove records or case files from the court clerk’s office. For transcripts of court cases open to the public, copies are obtained from the court reporter. The court reporter is a state employee assigned to the district court.

The court clerk also functions as a processor and licensing agent. For example, the court clerk also issues process papers such as warrants or writs (orders from a court) to be served by the county sheriff or another authorized party. As
a licensing agent, the court clerk issues marriage licenses, passports, notary certifications, beer and pool hall licenses, and private process server licenses.

Fees for licenses and payments for court costs are paid to the court clerk. These payments are properly recorded and deposited by the court clerk into the court fund. Monies from the court fund are identified for distribution by the court clerk, in accordance with the law, to the appropriate units of county and state government.

The court clerk is mainly accountable to the Court Administrator’s Office which is a unit of state government and the Oklahoma Supreme Court. For statewide uniformity, every court clerk uses forms and follows procedures prescribed by the Court Administrator’s Office, the Oklahoma Supreme Court, and the State Auditor and Inspector.

**County Sheriff**

The county sheriff is responsible for preserving the peace and protecting life and property within the county’s jurisdiction. As the county’s chief law officer, the sheriff has the power and authority to suppress all unlawful disturbances, to apprehend and secure persons charged with a felony or breach of peace, and to operate the county jail. In some counties, a city contracts with the county sheriff to operate a city-county jail.

The county sheriff also works with other units of county government on a fee basis. By law, the county sheriff or one’s appointed deputy serves warrants and process papers ordered by the district court. The county board of health also may require the county sheriff to serve process papers or to assist with correcting any situation considered a nuisance or danger to public health.

The county sheriff is accountable for all the fees received by the sheriff’s department. Daily deposits are made into the “sheriff’s service fee account” within the county treasurer’s office. Expenses are itemized and reported monthly to the board of county commissioners. Each county the county sheriff prepares a report from the jail register and sends copies to the Secretary of State and the county clerk who files it with the board of county commissioners. A copy is also sent to the district judges at the opening of each district court’s term.

Along with law enforcement duties, the county sheriff issues permits to house movers and designates the routes for moving houses within the county. The sheriff is also required to post in each jail cell a list of all the attorneys practicing in the county.

**County Superintendent**

The county superintendent of schools is the overall administrator and supervisor of the dependent school districts within the county. Dependent school districts only have grades kindergarten through eighth grade, and are not recognized as independent districts by the State Board of Education.

The county superintendent of schools is required by law to carry out the rules and regulations handed down by the State Board of Equalization. Administrative duties encompass approving contracts, apportioning public funds among the dependent schools, executing the transfer of students between the school districts, and supervising the changing of school district boundaries. In counties where there currently is no county superintendent, a school district clerk performs the administrative and clerical duties required by the State Board of Education. This person is appointed by the board of county commissioners and maintains an office in the courthouse.

Recent legislation abolished the office of county superintendent of schools. However, officers presently serving as county superintendents will be allowed to complete their term in office which will expire in July 1993. At that time, the State Board of Education will oversee the transfer of students between school districts. Other administrative duties will also be overseen or directly carried out by the State Board of Education. Local assistance will be provided by a county school district clerk.

**District Attorney**

There are 27 district attorney districts in Oklahoma. The voters from every county in a district elect one district attorney every four years. The counties in each district are shown in Table 3. By law, a district attorney must be a licensed lawyer and cannot maintain a private practice while in office. The latter requirement serves to protect the public from the district attorney becoming involved in practices that might be in conflict with one’s role as a public official. Duties performed by the district attorney are as follows:

- Serves as the prosecutor in trial courts for crimes committed within the district.
- Assists a grand jury by giving legal advice, examining witnesses, and drawing up an indictment when necessary.
- Provides witness and victim assistance.
- Serves as the chief legal counsel for county government.

As the chief prosecutor for the district, the district attorney is required to prosecute in district court the crimes committed within one’s district. In Oklahoma, counties within a district court may be different than the counties within a district attorney’s district. Thus, a district attorney may have to work with a different set of district judges depending on the county where the crime occurred.

Witness and victim assistance is at the discretion of the district attorney and in some cases requires written approval by the district judge. Allowable witness assistance includes witness protection, information on procedures for obtaining witness fees, and employer intervention to ensure an employee can appear in court without substantial loss in pay and benefits. Victims can be assisted in obtaining financial aid and social services.

To aid in the massive number of cases reviewed and represented by the office, a district attorney may assign one or more assistant district attorneys and investigators to a county. The number that can be appointed depends on the population of the county.

<table>
<thead>
<tr>
<th>County population</th>
<th>One per county</th>
<th>Plus one every additional 20,000 residents.</th>
</tr>
</thead>
<tbody>
<tr>
<td>less than 300,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>300,000 to 500,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>over 500,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
TABLE 3
DISTRICT ATTORNEY DISTRICTS

<table>
<thead>
<tr>
<th>District</th>
<th>Counties</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Beaver, Cimarron, Harper and Texas (Gyman)</td>
</tr>
<tr>
<td>2.</td>
<td>Beckham, Custer (Arapahoe), Ellis, Greer, Harmon and Roger Mills</td>
</tr>
<tr>
<td>3.</td>
<td>Jackson (Altus), Kiowa, Tillman and Washita</td>
</tr>
<tr>
<td>4.</td>
<td>Blaine, Canadian, Garfield (Enid), Grant and Kingfisher</td>
</tr>
<tr>
<td>5.</td>
<td>Comanche (Lawton) and Cotton</td>
</tr>
<tr>
<td>6.</td>
<td>Caddo, Grady, Jefferson and Stephens (Duncan)</td>
</tr>
<tr>
<td>7.</td>
<td>Oklahoma (Oklahoma City)</td>
</tr>
<tr>
<td>8.</td>
<td>Kay (Newkirk) and Noble</td>
</tr>
<tr>
<td>9.</td>
<td>Logan and Payne (Stillwater)</td>
</tr>
<tr>
<td>10.</td>
<td>Pawnee and Osage (Pawhuska)</td>
</tr>
<tr>
<td>11.</td>
<td>Nowata and Washington (Bartlesville)</td>
</tr>
<tr>
<td>12.</td>
<td>Craig, Mayes and Rogers (Claremore)</td>
</tr>
<tr>
<td>13.</td>
<td>Delaware and Ottawa (Miami)</td>
</tr>
<tr>
<td>14.</td>
<td>Tulsa (Tulsa)</td>
</tr>
<tr>
<td>15.</td>
<td>Muskogee (Muskogee)</td>
</tr>
<tr>
<td>16.</td>
<td>Latimer and LeFlore (Poteau)</td>
</tr>
<tr>
<td>17.</td>
<td>Choctaw, McCurtain (Idabel) and Pushmataha</td>
</tr>
<tr>
<td>18.</td>
<td>Haskell and Pittsburg (McAlester)</td>
</tr>
<tr>
<td>19.</td>
<td>Atoka, Bryan (Durant) and Coal</td>
</tr>
<tr>
<td>20.</td>
<td>Carter (Ardmore), Love, Johnston, Marshall and Murray</td>
</tr>
<tr>
<td>21.</td>
<td>Cleveland (Norman), Garvin and McClain</td>
</tr>
<tr>
<td>22.</td>
<td>Hughes, Pontotoc (Ada) and Seminole</td>
</tr>
<tr>
<td>23.</td>
<td>Lincoln and Pottawatomie (Shawnee)</td>
</tr>
<tr>
<td>24.</td>
<td>Creek (Sapulpa) and Okfuske</td>
</tr>
<tr>
<td>25.</td>
<td>McIntosh and Okmulgee (Okmulgee)</td>
</tr>
<tr>
<td>26.</td>
<td>Alfalfa, Dewey, Major, Woods (Alva) and Woodward</td>
</tr>
<tr>
<td>27.</td>
<td>Adair, Cherokee, Sequoyah (Sallisaw) and Wagoner</td>
</tr>
</tbody>
</table>

For example, if the population within the county is 50,000 residents, then it would be eligible to have three assistant district attorneys. Assistants may maintain a private practice if receiving no more than 50 percent of the salary allotted for a full time assistant. One investigator is allowed per county plus an additional investigator for every 100,000 residents within a county.

As the chief lawyer for county government, the district attorney acts as the legal advisor to the county officers on matters related to their duties. When any county in the district is involved in a civil litigation, the district attorney serves as its defender or prosecutor. At various times county officials call upon the district attorney to clarify a law or request an official interpretation from the Attorney General.

Acknowledgement

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Topics within this fact sheet are covered in the County Government Personnel Education and Training Program. The program is overseen by the Commission on County Government Personnel Education and Training. Educational meetings and other types of training sessions are carried out jointly by the Oklahoma State University Cooperative Extension Service and the Center for Local Government Technology located on the Oklahoma State University campus.
Duties and Responsibilities of Non-Elected County Officials

Oklahoma Cooperative Extension Service • Division of Agricultural Sciences and Natural Resources

Dolores A. Willett
Assistant Extension Specialist

Non-Elected County Officials

County government is managed by both elected and non-elected officials. Fact Sheet No. 802 gives an overview of the offices managed by elected officials. This fact sheet reviews the county offices and boards that are overseen by county residents who are appointed.

Budget and Tax Boards

Overview of County Excise/Equalization Boards

The same members serve on the county board of equalization as on the county excise board. Different roles are assumed by the members depending on the time of year one or the other board is required to meet. The county board of equalization is primarily responsible for equalizing the assessment roll. In carrying out this responsibility, the board is empowered to hear and settle protests on the taxable value of ad valorem taxed property. The county excise board reviews and approves the budgets of the political subdivisions within the county, and sets the ad valorem tax rates.

The Oklahoma Statutes specify who appoints the members. Each one is appointed by a different unit of state and local government as follows:

• One member by the Oklahoma Tax Commission.
• One member by the district judge or a majority of the district judges when a district has more than one.
• One member by the board of county commissioners.

Each member must meet the following qualifications before being appointed and while serving his/her term:

• He/she must be a resident and qualified elector of the county.
• He/she must not be not an elected officer in state, county, school district, or municipal government within two years preceding the appointment.
• He/she may not file for an elected office without first resigning from the excise/equalization board.
• He/she must not be an employee, official or attorney for any county, city, or town within the county.

Every four years a new board is appointed. The term coincides with the term in office of the district one and district two county commissioners. A member can be reappointed.

By law, the county clerk serves as the secretary to both the county board of equalization and the county excise board.

County Board of Equalization

The county board of equalization is required, by law, to equalize the assessment roll. For Oklahoma, an equalized assessment roll means taxable property within the county is assessed at fair cash value for its use. The members as a board have the authority to:

• Hear protests filed against a property’s appraised value, or taxable status or exempt status.
• Raise or lower appraised values to conform to the fair cash value of a property’s use.
• Add omitted property.
• Cancel assessments on property not taxable.

In its capacity to hear and settle protests, the county board of equalization is a quasi judicial body. An aggrieved taxpayer is first required to file an informal protest with the county assessor. If both parties cannot come to an agreement, then the taxpayer files an appeal with the county board of equalization.

At a protest session the board hears testimony from both the taxpayer and the county assessor. Sufficient evidence must be presented to support a change. If the protest is against a property’s appraised value, then the fair cash value of similar properties must be presented. The law is very clear on this matter. The county board of equalization shall not change the appraised value of a property if the adjustment results in an appraised value that would be inconsistent with the equalized values of similar properties. A taxpayer, or the county assessor, may file an appeal in the district court against a ruling by the board. Protests cannot be heard on the assessment rate since the board does not have the authority to change it. The assessment rate is set by the county assessor within a range permitted by the State Board of Equalization.

When the county board of equalization holds its session depends upon the net assessed valuation of the county. The schedule is as follows:

1. Special session—March 1 to March 31.
2. Regular Session—April 1 to May 31.
County Excise Board

The county excise board reviews the county budget and the budgets of the school districts and municipalities within the county. As stated in section 3006 of Title 68 of the Oklahoma Statutes, the board is

"...part of a system of checks and balances required by the Constitution, and as such it is empowered to require accurate reporting of finances and expenditures for all budget and supplemental purposes..."

The excise board is charged with ensuring that the constitutional and statutory functions of the local governments are adequately funded within the revenues available. Another important duty assigned to the county excise board is setting the tax rates for the ad valorem taxing districts within the county. In general, the county excise board performs the following fiscal duties:

- **Determines fiscal condition**—By examining the financial statement portion of the budget to determine the true fiscal condition of each fund at the end of the prior fiscal year, and computing the total revenues available to each fund in the new fiscal year.
- **Ensures proper funding**—By examining the estimate of needs portion of the budget to ensure that mandatory governmental functions are included and funded within the available revenues, and unlawful items are not included.
- **Fixes tax levies**—By computing the ad valorem tax levies for the county, school district, and other ad valorem taxing districts within the county.

If an unlawful item is included or a lawful item is not adequately funded, then the county excise board has the authority to revise the budget. The board approves the budget by certifying it and filing a copy with the State Auditor and Inspector and the county clerk. The levies are included on the certified copy.

The board meets from the first Monday in July until all its duties have been performed. In practice, the board begins reviewing the budgets at a later date. Statutory law requires county government to file a budget with the county excise board on or before August 17 of each year. Incorporated towns must file their budgets by August 22. City budgets must be filed by August 27. School districts have until September 1 to file a budget with the county excise board.

Since public funds are being appropriated, the Statutes provide opportunities for public input. Before the budget is approved, the county excise board shall hold public hearings on the estimate of needs for the new fiscal year. Once the county excise board has certified a budget, the county clerk immediately publishes a notice announcing the budget and levies are available for public review. A taxpayer may protest a budget by filing a complaint with the State Auditor and Inspector or through the county clerk. If a tax levy is protested, then the **Court of Tax Review** is called into session to hear all charges of a disputed levy. The Court of Tax Review is made up of a panel of three district judges selected by the Justices of the Oklahoma Supreme Court. If the court rules in favor of the protestor, then the county excise board must revise the budget and the levy.

County Budget Board

Oklahoma law allows county government to create a county budget board through a resolution by the board of county commissioners. A county budget board allows all the elected county officers to work as a unit in preparing an annual budget. The chairman of the board of county commissioners serves as chairman of the county budget board.

When a budget is being prepared, the county budget board, rather than the board of county commissioners, examines the estimate of needs of each department. The budget board revises the estimate of needs as it deems advisable and prepares a budget. The board also conducts public meetings on the budget, and subsequently adopts a budget.

The budget board files the adopted budget with the county excise board. The county excise board examines it to ensure that mandatory governmental functions are adequately funded within the limits authorized by law. The county excise board also checks for unlawful items and whether the budget is within the revenues available. Changes are required, the county excise board returns the budget to the budget board. Once the budget is in order, the county budget board certifies it and files a copy with the county clerk and the State Auditor and Inspector. The procedures for publishing the budget and allowing for protests are the same as described in this fact sheet in the last paragraph of the section entitled **County Excise Board**.

Board of Tax Roll Corrections

The board of tax roll corrections is a quasi judicial board that is authorized to hear complaints or reports of errors in the tax roll after it has been certified and delivered by the county assessor to the county treasurer. Both elected and appointed officials serve on the board. By law the members serve as follows:

- **Chairman**—Chairman of the board of county commissioners.
- **Vice chairman**—Chairman of the county board of equalization.
- **Member**—The county assessor.

Complaints and allegations of error are filed with the county clerk who serves as secretary but a non-voting member of the board.

The county treasurer is the only person who can alter the tax roll once it is certified. However, the county treasurer cannot enter a change without a **Certificate for Correction of Error** from the board of tax roll corrections. Either a taxpayer, the county assessor, or the county treasurer can petition the board for a hearing. One important point is the board of tax roll corrections cannot hear complaints filed on the equalized value of a property. Such complaints must be heard by the county board of equalization. Statutory law permits the board of tax roll corrections to hear and settle the following complaints:
• Property lawfully exempt was assessed.
• Partial exemption was not deducted.
• Property tax was erroneously assessed to the wrong person or firm.
• Tax levy was erroneously computed.
• Tax was levied more than once on the same property.
• Property was taxed which has no taxable situs or does not exist in the county.
• Property was erroneously described.
• Wrong fair cash value was transferred onto the assessment roll and subsequent tax roll.
• Appraised or assessed value on the tax roll differs from the value on the equalized assessment roll.
• No adjustment was made to property destroyed or damaged by natural factors or fire prior to when the assessment roll was equalized.

If a taxpayer or the county assessor disagrees with the board, then he/she may file an appeal in district court. Certain constraints are built into the process. For one, the board cannot hear a complaint filed on an ad valorem tax account that has been delinquent for more than one year. Once the board has issued a Certificate for Correction of Error, the taxpayer must submit a claim for refund within six months. Otherwise the claim will be disallowed.

County Election Board

All the necessary steps in organizing and carrying out primary elections, runoff elections, and general elections come under the supervision of the county election board. Three members serve on the board and are appointed by the State Election Board. The county central committees representing the two largest political parties in the State submit lists of nominees to the State Election Board. A member is selected from each list to serve a four-year term. A third member is appointed for a two-year term and is designated by the State Election Board as the county election board secretary. The secretary is the chief administrative officer for the county board and may be reappointed by the state board.

Official duties assigned to the county election board include:

- Appointing members to the precinct boards.
- Appointing election counters in each precinct.
- Certifying list of candidates of each political party for the offices wherefore the board is authorized to accept filings for candidacy.
- Printing ballots for the primary, runoff primary, and general elections of state senators, state representatives, district attorney, county officers, and municipal officers.
- Certifying the successful election of candidates wherefore the board is authorized to accept filings for candidacy.

Each county election board has an official seal and, by law, affixes it to the certificates of election and all other official acts.

Each precinct in the county has a three-member precinct election board. These are the election officials a voter sees at the precinct poll. The members of the precinct election board serve a four-year term. The county election board appoints two members from lists submitted by the county central committees representing the two parties having the highest number of voters in the State. The county election board designates one member as a precinct judge and the other member as a precinct clerk. The third member is also appointed by the county election board and is designated as precinct inspector. The precinct inspector serves as the principal administrative officer of the precinct election board.

Any person is disqualified from serving on a county election board or a precinct election board, or participating as a precinct counter if:

- A candidate for office.
- A deputy or regular employee of a candidate.
- Related within the third degree to a candidate.

The member must resign his/her position no later than 10 days following the closing of the filing period for candidacy.

The secretary of the county election board is responsible for providing and processing the declaration of candidacy forms for elected offices in county government, municipalities, and school districts within a county. Anyone interested in running for a local office obtains the requirements for filings from the secretary of the county election board’s office located in the county courthouse.

Citizens register as voters with the secretary of the county election board or a voter registrar appointed by the secretary. A voter registrar may also serve as a precinct judge, clerk or inspector. Voter registration records are maintained by the secretary of the county election board.

County Cooperative Extension Service

Oklahoma State University as the State land-grant college offers on-going educational programs aimed at improving the quality of rural life. The county cooperative extension office is the local door to these programs. Information is available through the county extension office on new developments and improvements in agricultural practices and management, local government, small business and community development, family resource management, and youth programs. County extension agents and cooperative extension area and state specialists are available to assist rural residents, businesses, and local governments through direct consultations, demonstrations, short courses, meetings, and mass media. Information is also provided through publications under the general titles OSU Extension Facts, Current Reports and Oklahoma 4-H Volunteer.

Under the general management of the county extension director, farmers, community leaders, homemakers, and youth are provided access to educational resources in the following areas:

- Agriculture—Crop and livestock production and management, pest management, marketing systems, natural resource management, and farm safety.
- Rural Development—Community and economic development, business development, management and leadership programs, community infrastructure and services such as fire protection, solid waste management, transportation, etc., and public official education and assistance programs.
- Home Economics—Human nutrition and food safety, health and wellness, parenting education, individual family financial management, stress and resource management, and family and community leadership programs.
- 4-H/Youth—Leadership and citizenship programs, and technical skills development of youth in agriculture, home economics, health, science, and conservation.
The Oklahoma Cooperative Extension Service is tied to the United States Department of Agriculture. Federal and state laws provide for funding personnel and programs through a cooperative agreement with USDA, Oklahoma State University, state government, and county government. Counties benefit from this partnership. The majority of the cooperative extension professionals and staff are assigned to counties.

Program development starts with local input. Every county has a Program Planning Advisory Council (PPAC) made up of local residents appointed by the county extension director. Representatives from the county council serve on a district Council. Representatives from the district council are appointed to a state council, thereby allowing equal input from every region of the State.

**County Free Fair Board**

Every county may create a free fair association. Free fair means county and township fairs, livestock shows, and other agricultural shows, where:

- No admission fee is charged to enter the fair grounds.
- No exhibition fee is charged to enter an exhibit carrying a premium.

Through time several acts were passed by the Oklahoma Legislature under which a county free fair association can be organized. The one described below is currently practiced in most counties.

Under the 1937 Free Fair Act, the free fair association is managed by a nine-member board of directors. Three directors are elected from each county commissioner’s district for a three-year term. The terms stagger whereby every year each county commissioner calls an election to replace a member from his/her district. Each election is held at a mass meeting at 2 p.m. on the first Saturday in March. A candidate must be a qualified elector in the county commissioner’s district. There is no stipulation on the number of terms a member may serve.

Every year on the second Saturday in March the county free fair board of directors meets at the county seat to elect officers from among the nine members. Officers and duties are as follows:

- **President**—Serves as executive head of the board of directors and enforces and carries out orders of the board.
- **Vice-president**—Acts in the president’s absence.
- **Secretary**—Serves as clerk, and keeps all records and an account of all money and property of the free fair association; need not be a member of the board of directors.
- **Treasurer**—Keeps all monies and securities of free fair association and pays bills by warrants issued by the board of directors; must be bonded.

The board of directors manages the fiscal affairs of the association as well as the fair grounds and buildings. The board conducts the county free fair, district fairs, livestock shows, and other agricultural shows authorized by law. The board sets the time, place, and number of fairs and agricultural shows held in the county. One or more district fairs must be held in a county with a population exceeding 55,000. (Excluding Tulsa and Oklahoma County where state supported fairs are held.) Every spring the board must hold a junior livestock show where the animals are judged and awards are granted.

Monies to operate the county free fair association come from three main sources. One is fees charged for leasing the fair grounds and fees for renting concessions and advertising. Another source is donations. The third source is an appropriation from the proceeds of the ten mill ad valorem levy for operating county government. An annual budget is prepared by the board of directors, submitted to the board of county commissioners, and included in the county budget submitted to the county excise board. By law the county excise board apportions part of the ten mills to the county free fair as follows:

- **County population less than 15,000**—May apportion up to one mill.
- **County population over 15,000**—May apportion up to one-half mill.
- **County population greater than 50,000**—Shall apportion one-fourth mill.

A building fund may be created by a vote of the people to construct free fair buildings. The building fund and bonds issued to construct free fair buildings are managed by the board of county commissioners.

**Health and Public Assistance Boards**

County residents can be called to serve on local boards overseeing medical and public assistance programs supported by the county. Two boards created by law are the county board of health and county hospital board.

**County Board of Health**

The county board of health is the local connection to the State Commissioner of Health and the State Board of Health. Five members are appointed as follows:

- **Two members**—Appointed by the State Commissioners of Health.
- **One member**—Appointed by the district judge and is required to have a school administrator’s certificate.
- **One member**—Appointed by the board of county commissioners and is required to be a doctor of medicine or osteopathy.
- **One member**—Appointed by the board of county commissioners and may be a county commissioner.

The terms stagger so every year a member’s term expires and a new member is appointed. Members must be residents of the county.

The county board of health oversees the local public health programs, services, and facilities. Duties include adopting rules and regulations that are consistent with the policies of the State Board of Health, advising the State Commissioner of Health on local public health matters, and preparing an annual budget.

By statutory law, the county board of health may or may not establish and maintain a county department of health. The board, in the best interest of the county, may recommend and carry out one of the following actions:

- Establish a county department of health.
- Enter into an agreement with cities or school districts within the county, or with other counties, to establish a cooperative or district board of health.
- Not establish a county board of health, but in its place recommend a county superintendent of health be appointed.
The State Commissioner of Health is charged with approving the recommendation carried out by the local board. In counties with a county department of health, the State Commissioner of Health appoints a medical director to administer the facilities and staff. In counties without a department of health, the State Commissioner of Health appoints a county superintendent of health. For either situation, a licensed physician is appointed, and names are recommended by the county board of health.

The county department of health maintains programs for the prevention and control of diseases. Public health services include:

- Health education and guidance.
- School health services.
- Immunization, maternal and child health, and chronically ill and aged care.
- Nutrition.
- Environmental health and industrial safety.
- Guidance and school health care.
- Maintenance of vital public health records and statistics.

In counties without a county board of health, the board of county commissioners contracts with the county superintendent of health to control the spread of contagious diseases and enforce the rules and regulations of the State Board of Health.

Monies to operate a county board of health come from fees based on the ability to pay, a maximum two and one-half mill ad valorem levy levied for the health department, and funds from the State Commissioner of Health. The ad valorem levy must be approved by a majority of the votes cast at an election within the county or district. Up to one mill may be appropriated from the ten mill ad valorem tax levied for financing county government. Voters in some counties have approved a county sales tax with a portion of the proceeds earmarked for the county department of health.

A joint city-county board of health may be more efficient in counties with a large metropolitan area. Statutory law allows a nine-member city-county board of health in a county with a population over 225,000 and having a city with a population over 150,000. Five members are appointed by the city council or city commission, and four members are appointed by the board of county commissioners. The responsibilities are the same as previously described for a county board of health. A city-county health department requires prior approval by both the board of county commissioners and the governing body of the city.

**County Hospital Board of Control**

In counties with a county hospital, the board of county commissioners appoints a board of control to manage it. The board of control has the authority to hire a hospital administrator, oversee the budget and management of the hospital, adopt an admission policy, allow hospital participation in educational health programs, and carry out other functions provided by law.

Five, seven or nine members may be appointed to the board. The board of county commissioners, at their discretion, may call an election to fill the positions. Each member serves a four-year term. Very few counties operate a county hospital at this time. The costs to furnish and maintain a county hospital are beyond the revenues available to most county governments.

**County Law Library Board of Trustees**

Every county, by law, is permitted to establish its own law library to provide legal resources for judges, government officials, attorneys, and county residents. The county law library is overseen by a five member board of trustees. Members are as follows:

- Two district judges selected by the district judges, or the district judge and associate district judge when there is only one district judge.
- District attorney or assistant district attorney designated by the district attorney.
- Two members of the county bar association chosen by the membership.

The board of trustees establishes the rules for administering the law library, appoints a librarian and staff, and authorizes the purchase of books, journals, and other publications needed for legal research. If the board chooses not to appoint a librarian, then the court clerk serves as the custodian of the law library. Law books and periodicals, reports of the Oklahoma Supreme Court and district courts, and Attorney General Opinions are among the legal resources maintained at the county law library.

Financial support for the law library comes from revenues derived from court costs and surpluses in the court fund. By law, the library is located in the county seat, and its use is free. A branch law library may be established elsewhere in the county by the board of county commissioners or the law library board of trustees.

**City-County Park and Recreation Commission**

Under the 1965 City-County Park and Recreation Act of Oklahoma, a densely populated county may contract with a city to establish and operate a recreation system. One criterion is that there be no city in the county with a population less than 1000. The purpose of the Act is to:

- Provide all citizens of the county equal access to comprehensive recreational facilities.
- Avoid duplication in maintaining and operating recreational facilities within the county.

Both the governing body of the city and the board of county commissioners need to pass a resolution to create the city-county park and recreation system.

A joint park and recreation system is overseen by an eleven-member city-county park and recreation commission. Five members are appointed by the mayor. The board of county commissioners appoints four members. Both the chairman of the board of county commissioners and the mayor are members of the city-county recreation commission. Members serve a three-year term and cannot succeed themselves after serving two consecutive terms.

The city-county park and recreation commission has the authority to:

- Adopt rules and regulations to operate the system.
- Purchase and lease land and buildings.
- Accept and decline donations of land.
- Accept and convey legal title in the commission’s name.
- Erect and operate recreational facilities.

The commission is also charged with appointing a director of the joint recreation system.
Land Use Planning Commissions

There are a myriad of laws allowing county commissioners to establish land use planning commissions to bring about the orderly development of the unincorporated areas within the county. The laws vary depending on the size of the county and the metropolitan areas within it. The laws are too complex to include in this review of non-elected county officials. OSU Fact Sheet No. 809 entitled Summary of Oklahoma Planning and Zoning Laws summarizes the laws on land use planning commissions.

Acknowledgement

This fact sheet resulted from an extensive expansion and update of an earlier version prepared by Dr. Charlie Burns who retired from the OSU Cooperative Extension Service as a Rural Development Program Specialist.

This OSU Extension fact sheet is part two of a two-part series on county officials. OSU Fact Sheet No. 802 makes up part one and covers elected county officials. Topics within both fact sheets are covered in the County Government Personnel Education and Training Program. The program is overseen by the Commission on County Government Personnel Education and Training. Educational meetings and other types of training sessions are jointly carried out by the Oklahoma State University Cooperative Extension Service and the Center for Local Government Technology located on the Oklahoma State University campus.
Is Your County Money Secured by Healthy Banks and Proper Collateral?

Notie H. Lansford
Assistant Professor and Extension Economist

Title 62, section 516 of the Oklahoma Statutes requires that county treasurers receive collateral from banks in which they keep county monies whenever the balance exceeds the amount insured by FDIC. Hence, if a bank defaults, the county can seize the collateral and recover all county funds. This article addresses the related issues of bank health and adequate collateral.

Title 62, section 348.1 of the Oklahoma Statutes provides that the county governing body may authorize the county treasurer to invest money not immediately needed for the operation of county government. Investment of county money may range from interest bearing checking accounts to money market accounts to certificates of deposit to United States treasury bonds. As a practical matter, many treasurers keep most, if not all, monies in checking accounts, money market accounts, and certificates of deposits that are backed by the financial institution itself. The Federal Deposit Insurance Corporation (FDIC) insures county accounts in any given bank (who is a member of FDIC) up to a maximum of $100,000. Hence, if a county has an interest bearing checking account and a money market account in a particular bank, both are secure as long as the sum of the two does not exceed $100,000. State law requires that county funds exceeding this amount be backed by certain types of bank collateral. This collateral protects taxpayer monies in the event a bank defaults or becomes bankrupt. Care must be taken to ensure that a bank is financially sound, the collateral is of sufficient quality, and the amount of county money deposited or invested at a bank does not exceed the market value of the pledged collateral.

Statutory Collateral

Securities acceptable as collateral are prescribed by law. Title 62, section 516.3 of the Oklahoma Statutes lists as options United States government securities, State of Oklahoma securities, and Oklahoma local government securities. U.S. Treasury bonds, notes, and bills are backed by the full faith and credit of the United States. Likewise, State of Oklahoma bonds are payable by the State Treasurer and the full faith and credit of the State is pledged to the payment thereof. Bonds issued by Oklahoma counties, school districts, and boards of education are also acceptable. In addition, the law provides for the use of other securities issued or insured by several federal government agencies and by certain public trusts. Finally, the law provides that surety company bonds can be used in lieu of the securities already listed.

U.S. Treasury securities are considered to be the most credit worthy securities in the nation. They are virtually free of credit or default risk. Securities issued by the State of Oklahoma and local governments in Oklahoma should typically be of low risk also. To judge the relative risk of various state and local government securities, one can consult publications such as Moody’s Municipal and Government Manual. Published annually, this manual normally includes income statements, balance sheets, bond ratings, amount of bonds issued, interest rates, and maturity dates of state and local government bonds. Moody’s assigns bond ratings to an entity based on the financial health of the entity and its ability to pay off its debt. These ratings are defined in the opening pages of the manual. Ratings range from Aaa (best quality securities) to C (poor quality investment). There are other organizations with similar rating schemes. Securities of relatively small local governments may not have a rating and may not be listed in financial publications. The State Treasurer relies on a report published by the Municipal Rating Committee of Oklahoma, Inc. for ratings on local government securities and does not accept as collateral those securities that have not been rated. The State Treasurer of Oklahoma approves all collateral submitted by banks, yet occasionally requires the County Treasurer to sign a letter of acceptance on securities that constitute suitable collateral but for which market value information is difficult to obtain.

1 “Branch banks” are not considered to be separate banks by FDIC. Several accounts in branches of the same bank are insured only if the sum of all accounts is less than $100,000.
Safeguarding Funds—Healthy Banks

There are three factors that determine the safety of county deposits: (1) health of the bank, (2) quality of the collateral, and (3) market value of the collateral. Accountants, financial analysts, and others can assess the financial health of a bank by examining its balance sheet and income statement. Various ratios may be examined and compared to the ratios of other banks or to time-tested rules-of-thumb. One commonly used ratio is the capital to assets ratio. "Capital" refers to owner or equity capital. "Assets" refers to the total assets of the bank. Bank regulators generally expect banks to maintain a capital to assets ratio of .05 (5%) or greater. Smaller ratios can indicate excessive liabilities and/or erosion of investment capital. This ratio or the data from which to compute this ratio is published quarterly in newspapers within a bank’s service area. In many cases, inspection of these quarterly reports should be sufficient to assure that a bank is financially sound. Past copies of these public information reports can be obtained from the bank or the newspaper office. Furthermore, the Oklahoma Banking Association publishes an annual report that includes basic financial statements from which the capital/assets ratio can be calculated. Currently, the cost for this annual directory is $35 per year. Various private financial services provide similar information. One example is the Veribanc Bank State Rating Report. Veribanc produces a quarterly report on 419 Oklahoma banks. The cost of this report is currently $110 per quarter or $330 per year.

Public libraries often have other reports that provide insight into banking. "Sheshunoff: Banks of Oklahoma" is a widely used annual report published by Sheshunoff Information Services. In the 1989 edition, 465 banks were covered. This publication has a large amount of detailed information on each bank, including explanations of each statistic and ratio presented. The county treasurer may use these sources of information to identify any weak banks in which county money is held. By minimizing the amount of funds in those banks, the treasurer can minimize the chance of having to seize bank collateral and liquidate it in order to recover county money. Even if the collateral is sufficient to recover all county funds, the process of seizing the collateral and selling it could require several months time.

Safeguarding Funds—Quality Collateral

The quality of the collateral is a second consideration of a safe investment. U.S. Treasury bills and notes, along with the other types of authorized securities (discussed above) constitute high quality collateral. When considering state and municipal bonds, it is a good idea to determine the bond rating of the issuing entity. Before the State Treasurer approves bank collateral, the instruments pledged must meet certain rating requirements.

A majority of Oklahoma county treasurers prefer specific types of collateral. Most of them prefer, even demand, U.S. Treasury notes. Others also accept U.S. Treasury bonds, State of Oklahoma bonds, and Oklahoma municipal bonds.

Safeguarding Funds—Collateral Market Value

Finally, fluctuating interest rates and variable payout provisions mean that the actual market value of financial instruments may vary over time. The "face" value of a treasury note or other instrument may not reflect its market value. Face value is the dollar amount printed on the security. Market value, rather than the stated face value of a security, is of interest to the treasurer since the market value is what the security is actually worth at a point in time. Market value is the dollar amount the security will sell for if placed for sale at a public auction. For example, a five year treasury note in the amount of $100,000, issued in 1989 at an interest rate of 9% had a market value of $100,000 or very close to it at the time it was issued. That is, the market value was very close to "par" (100% of face value). Three years later, if interest rates on new bonds drop to 7%, the 1989 bond will probably be worth more than $100,000. The reason is fairly simple, the 1989 bond is still paying interest of $9,000 per year, whereas, the new bond is paying only $7,000 per year. Common sense tells an investor that a bond paying $9,000 per year is worth more than a bond paying $7,000 per year.

On the other hand, if the instrument offered for collateral has a lower interest rate than the current rate of interest on a similar investment, the instrument will probably be worth less today than its stated value. If the face value is $100,000, it probably will have a current market value less than $100,000. It is true that on the designated date of maturity (sometime in the future), the U.S. government will pay the face value but some counties may not be able to wait until the maturity date to recover their money. This is one reason that some treasurers require collateral whose stated value is at least 120% of the amount to be covered. The State Treasurer requires 110% collateral on State monies. Likewise, eighty-nine percent of county treasurers require 110% or more collateral. By requiring collateral whose stated value is in excess of the amount of money being secured, the treasurer makes some provision for market fluctuations.

The market price of a security can be obtained on a regular basis from the pledging bank or from independ-

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1 A statewide survey of county treasurers was conducted in the Spring of 1992.
dent sources, such as, the Wall Street Journal, Moody's, or an investment banker. A treasurer may estimate market values himself/herself with the use of a financial calculator and/or financial tables. Estimating the value of financial instruments oneself requires a bit more work than receiving the current market price from an outside source but the skills necessary to estimate the market value of securities can be learned with a little practice. The Appendix contains an example of how to use a financial table to quickly estimate the value of a U.S. treasury note.

Summary

In summary, it may be concluded that the best way for the county treasurer to insure the safety of county deposits is to know your banks, know your bankers, do not hesitate to ask questions (either of your banker or the State Treasurer's collateral department) about the collateral being offered, and do not hesitate to reject collateral whose safety and value cannot be supported.

For more information, contact the author, the State Treasurer's office, or a county treasurer who is known to be knowledgeable in this area.

Appendix

Estimating Market Value of a Collateral Instrument

Suppose a bank offers as collateral a two year U.S. treasury note that it obtained one year ago. The face or par value is $100,000 and the indicated interest rate (coupon rate) is 7%. Treasury notes pay the holder semi-annual interest payments. Hence, the bank receives half a year's interest every six months. That is, the bank receives an interest payment of $3,500 every six months. At the end of the second year, the owner of the note is entitled to the final $3,500 and the principal amount, $100,000. Interest rates have been falling and the Wall Street Journal and other publications containing financial information indicate that two-year treasury notes are now sold at an interest rate of 5%. What is the current value of the collateral being offered?

Answer: financial factor X face value

\[
1.0193 \times 100,000 = 101,930
\]

The "financial factor" was obtained from the table of financial factors shown below. This table is built on the assumption that interest is paid semi-annually and that the principal is returned on the date of maturity. The table shows that a note with a coupon rate of 7% maturing one year from now is worth 1.0193 times the face value if the current rate is 5%.

Financial Factors Table (Assuming a current interest rate of 5%)

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<th>Years to Maturity</th>
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</tr>
</tbody>
</table>

The table of financial factors greatly simplifies the actual computations necessary to estimate market value (sometimes called "present value"). The formula is actually:

\[
\text{present market value} = \text{pmt} \left( \frac{1 - (1/(1 + i)^n))}{i} \right) + \left( \frac{\text{fv}}{(1 + i)^n}) \right)
\]

where

- \(\text{pmt}\) is the $3,500 or the semi-annual interest payment
- \(i\) is the current interest rate or 5% divided by 2 since interest payments are made twice a year
- \(\text{fv}\) is the future face value, $100,000
- \(n\) is 2 or the number of interest payments to be received in the future

Various financial tables are available in most textbooks dealing with finance. Books of tables are also in print. Perhaps the easiest way to estimate market values is with a financial calculator or a computer. Financial calculators and computer programs allow one to estimate the market value of almost any security in a matter of seconds.
The Cooperative Extension Service is the largest, most successful informal educational organization in the world. It is a nationwide system funded and guided by a partnership of federal, state and local governments that delivers information to help people help themselves through the land-grant university system.

Extension carries out programs in the broad categories of agriculture, natural resources and environment; home economics; 4-H and other youth; and community resource development. Extension staff members live and work among the people they serve to help stimulate and educate Americans to plan ahead and cope with their problems.

Some characteristics of the Cooperative Extension system are:

- The federal, state and local governments cooperatively share in its financial support and program direction.
- It is administered by the land-grant university as designated by the state legislature through an Extension director.
- Extension programs are nonpolitical, objective and based on factual information.
- It provides practical, problem-oriented education for people of all ages. It is designated to take the knowledge of the university to those persons who do not or cannot participate in the formal classroom instruction of the university.
- It utilizes research from university, government and other sources to help people make their own decisions.
- More than a million volunteers help multiply the impact of the Extension professional staff.
- It dispenses no funds to the public.
- It is not a regulatory agency, but it does inform people of regulations and of their options in meeting them.
- Local programs are developed and carried out in full recognition of national problems and goals.
- The Extension staff educates people through personal contacts, meetings, demonstrations and the mass media.
- Extension has the built-in flexibility to adjust its programs and subject matter to meet new needs. Activities shift from year to year as citizen groups and Extension workers close to the problems advise changes.
Bills, Laws and Regulations as Legal References

This fact sheet is designed to help individuals use legal references that contain statutes and government regulations. Better understanding of these laws can be very useful for government officials, business managers, and individuals. Because of the technical nature of statutes and regulations, however, the reader may be better served by obtaining the advice of legal counsel rather than relying solely on personal interpretation.

Legal references may be generally classified into the following categories:

1. State and federal statutes,
2. Rules and regulations of state and federal agencies,
3. Case reporters,
4. Digests of cases,
5. Attorney general opinions,
6. Legal encyclopedias and treatises,
7. Shepards Citations and
8. Legal periodicals.

Each of these types of reference has its own indexing system. Some of the references have multiple indexing systems. This fact sheet will discuss only statutes and regulations and the documents leading to their creation.

Oklahoma state law is compiled in a multiple volume set called the Oklahoma Statutes. This fact sheet explains how the Oklahoma Statutes are arranged and how to find a law or other information within any volume. Other legal resources identified and discussed are: 1) Oklahoma senate and house bills, 2) Oklahoma Session Laws, 3) state agency rules and regulations in Oklahoma, 4) federal statutes, and 5) federal regulations.

Oklahoma Senate and House Bills

New laws, amended laws and repealed laws are processed by actions originating within either the Senate Chamber or House Chamber. The process involves several steps:

1. A bill is drafted in the chamber of origin.
2. A summary ("title") of it is read before the whole chamber.
3. It is sent to a committee(s) within the chamber for study and recommendations.
4. It is returned to the chamber for a "do pass" vote or a vote to send it back to the committee for further study.

A bill given a "do pass" by the chamber of origin is sent to the other chamber for consideration. If it is amended by the other chamber, then it may be brought before a conference committee made up of both senators and representatives. Amendments may be made by the conference committee. The original or amended bill becomes a law when passed by both chambers and signed by the governor.

One or more laws may be created, amended or repealed by a bill. Each law is codified with a unique title number and a section number(s). These numbers identify a law and show where it will be placed in the Oklahoma Statutes. The legislature sometimes passes resolutions. Some resolutions do not become law but rather express the opinion of one or both houses.

The notation for senate and house bills and resolutions is defined as follows:

- **SB or HB** (Senate or House Bill)—becomes law when passed by both houses and signed by the governor.
- **SJR or HJR** (Senate or House Joint Resolution)—has the effect of law when passed by both houses and signed by the governor but is short-lived and expires when its content is completed. A joint resolution may be used to add to or amend the state constitution by initiating a state referendum. The change occurs when approved by a simple majority of the votes cast by the eligible voters. The joint resolution itself expires when the state referendum is carried out. The legislature also uses a joint resolution to ratify a proposed amendment to the U.S. Constitution. Oklahoma law requires that the ratification proposal include an expiration date.
- **SCR or HCR** (Senate or House Concurrent Resolution)—does not become law but officially records the joint opinion of both houses when passed by both and signed by the governor.
- **SR or HR** (Senate or House Resolution)—does not become law but officially records the opinion of the house of origin when passed only by it.
All bills and resolutions are consecutively numbered as introduced during the legislative year. Senate bills and resolutions begin with the number one (e.g., SB 1, SJR 1, SCR 1 and SR 1). House bills and resolutions are given a four-digit number starting with 1001 (e.g., HB 1001, HJR 1001, HCR 1001 and HR 1001).

Session Laws

Laws and resolutions passed during a legislative session are published in the Oklahoma Session Laws (year of session). Each bill is given a heading that corresponds to the subject matter within it and a chapter number that is chronologically assigned by the date it was approved by the governor or filed with the secretary of state. A chapter heading and chapter number from Oklahoma Session Laws 1985 is shown below.

<table>
<thead>
<tr>
<th>Taxation-County Sales Tax-Elections</th>
<th>Chapter 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>S.B. No. 2</td>
<td></td>
</tr>
<tr>
<td>(Approved Feb 4, 1985)</td>
<td></td>
</tr>
</tbody>
</table>

A table entitled "Alphabetical Table of Laws and Resolutions" alphabetically lists the subject matter and corresponding chapter and page numbers. From 1931 to 1961 only a page number was used. Other information included in the Session Laws publication are:

1. Table of Senate and House Bills enacted into law, and Joint and Concurrent Senate and House Resolutions that passed.
2. Table of laws amended, repealed or otherwise affected by the newly enacted legislation.
3. Table showing status of state question initiatives and referendums.
4. A list of executive officers and members of the legislature (with addresses).

A subject index is located in the back of each Session Laws volume.

As bills are passed during a legislative session, they are printed in a paperback copy of the Oklahoma Sessions Laws. There will be several different paperback copies printed throughout the legislative session to include additional bills as they are passed by the legislature. A hardbound copy is printed within a few months after the legislature adjourns and contains all of the bills passed during the session. Until the annual supplement to the Oklahoma Statutes is printed, it is important to refer to the paperback or hard bound copies of the current Oklahoma Session Laws to determine the status of laws recently added, amended or repealed.

Oklahoma Statutes

A multiple volume set of Oklahoma Statutes is published every ten years. It contains all of the currently valid Oklahoma Statutes as of the date of publication.

The most recent decennial edition is a six volume set entitled Oklahoma Statutes 1991. Volume 1 of the Oklahoma Statutes 1991 includes the Constitution of the State of Oklahoma, as well as the Declaration of Independence and the Constitution of the United States. Volume 1 also includes Magna Carta, the Organic Act which established the Oklahoma Territory in 1890, the Enabling Act of 1906 which admitted Oklahoma and Indian Territory as a state, and the Proclamation of Statehood of 1907. Volumes 1 through 5 contain the statutory laws. Volume 6 has an index of Volumes 1 through 5 and tables that show where laws passed in previous years appear in the 1991 decennial edition of the Oklahoma Statutes.

A supplement is published annually to show legislative changes since the last decennial edition was published. Each year's supplement is an accumulation of the laws enacted, amended and repealed during that year's legislative session and since the last decennial set of Oklahoma Statutes. For example, Oklahoma Statutes 1992 Supplement will contain the laws enacted, amended and repealed during the 1992 Legislative Session and subsequent supplements will contain an accumulation of additions and changes from 1992 to the year of publication. Thus, the latest supplement must be consulted along with the most recent decennial edition of the Oklahoma Statutes and the session laws to determine the current status of a law. A Supplement is published within six months after each regular legislative session ends. The last supplement for the Oklahoma Statutes 1991 will be published in the year 2000. In the year 2001, a new decennial edition will be published.

Organization of the Oklahoma Constitution by Articles

The Constitution of the State of Oklahoma is organized by articles. The articles are preceded by the preamble and followed by a schedule (additions to the Constitution). There are 27 articles. Each article is identified by a Roman numeral and a descriptive heading. The articles are listed in front of the Constitution in ascending order, as shown in Table 1 in the back of this fact sheet. Each Article is organized by sections. The sections are the topics within an article. A list of sections is provided at the beginning of each article. An example is shown below.

<table>
<thead>
<tr>
<th>ARTICLE X.—REVENUE AND TAXATION</th>
<th>GENERAL PROVISIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sec. 1. Fiscal year</td>
<td></td>
</tr>
<tr>
<td>2. Tax to defray state expenses</td>
<td></td>
</tr>
</tbody>
</table>

884.2
As shown above, Article X begins with the heading "GENERAL PROVISIONS." Section 1 addresses the topic "Fiscal year," and section 2 addresses "Tax to defray state expenses." Not all articles will begin with a heading.

Organization of the Statutes by Title

The Oklahoma Statutes are alphabetically arranged by major subject. Each major subject section is called a title. A list of all titles can be found in Table 2 at the end of this fact sheet. A table of contents in the front of each volume of the statutes lists the titles within the volume. Titles are numbered consecutively throughout the statutes. Some titles listed in the table of contents of Volume 1 are as follows:

<table>
<thead>
<tr>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Abstracting</td>
<td>207</td>
</tr>
<tr>
<td>2. Agriculture</td>
<td>209</td>
</tr>
<tr>
<td>12A. Commercial Code</td>
<td>1547</td>
</tr>
</tbody>
</table>

Title 2 of the Oklahoma Statutes 1991 refers to the laws under the heading "Agriculture." Title 2 begins on page 209 of Volume 1. Title 12A refers to laws related to the "Commercial Code." Title 12A begins on page 1547 in Volume I. Pages are numbered consecutively throughout all volumes. For example, Volume 1 ends on page 1738 and Volume 2 begins on page 1739.

A subject covered extensively in one title may also be found under another title. For example, an assessor is a county officer. The laws addressing the duties performed by the county assessor are found in Title 68. Other laws affecting the county assessor as well as other county officers are found in Title 19.

Subdivision of Title by Chapters and Sections

Each title in the statutes is subdivided into chapters. The chapters are divided into sections. The sections begin with the number one and are consecutively numbered throughout a title. The chapter numbers, chapter headings and the first section number in a chapter are listed directly under the title number and title heading. For example, Title 19, Counties and County Officers, is listed as shown below.

<table>
<thead>
<tr>
<th>TITLE 19 Counties and County Officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter</td>
</tr>
<tr>
<td>1. Status and Power of Counties</td>
</tr>
<tr>
<td>2. Creation and Alteration of Counties</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

Each chapter begins with a complete list of the section headings and section numbers. For example, Title 19, Chapter 1 contains 7 sections as shown.

<table>
<thead>
<tr>
<th>CHAPTER 1. STATUS AND POWER OF COUNTIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section</td>
</tr>
<tr>
<td>1. Powers in general</td>
</tr>
<tr>
<td>2. Property in county</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>7. County Government Council</td>
</tr>
</tbody>
</table>

The chapter number is not noted when referring to a statute. Only the title number and section number are noted. Legal convention dictates the section number symbol § be used as an abbreviation for section. For example, Title 19, section 131 of the Oklahoma Statutes 1991 is written as 19 O.S. 1991, § 131. Two §§ are used when more than one section is referenced. An example is 19 O.S. 1991, §§131 and 131.1.

One or more notes are added at the end of each section to summarize the law's history. Information conveyed in the footnotes includes the year the statute was added and years in which it was amended or repealed, if any. For example, R.L. 1910 stands for revised laws (of 1910); C.S. 1921 means compiled statutes (of 1921), St. 1931 means the Oklahoma Statutes of 1931, and Laws 1985 refers to the Session Laws of 1985 or the year specified.

All legislation becomes law 90 days after the legislative session ends unless otherwise stated in the bill. The notation "emerg. eff." stands for emergency effective and means the bill that added, amended or repealed this law had an emergency clause. Legislation with an emergency clause becomes law as soon as the governor signs the bill or on a date specified in the bill. Operative and "eff." (effective) are used interchangeably to indicate the date the legislation became law. For example, Title 25, § 14 was added to the Oklahoma Statutes 1983 Supplement with the following footnote: "Amended by Laws 1983, C. 164 3, emerg. eff. June 6, 1983." Thus, this law was amended in 1983, is found in Chapter 164, section 3 in Oklahoma Session Laws 1983, and went into effect when signed by the governor on June 6, 1983.

Court cases are also cited as footnotes. These footnotes are organized according to the subject of the case. Cases that deal with the validity or interpretation of the statute are listed under "Validity" or "Construction and application." Other cases may be listed under additional subjects. A case citation such as 451 P2d 1453 would refer to volume 451 of the Pacific Reporter, second series, page 1453.
Organization of Title 68, Revenue and Taxation

The organization of Title 68, Revenue and Taxation, slightly differs from what was described above. Title 68 is organized first by chapters, secondly by articles and thirdly by sections. The sections are still numbered consecutively and indicate where chapters and articles begin. The table of contents for Title 68 begins as follows:

<table>
<thead>
<tr>
<th>TITLE 68</th>
<th>REVENUE AND TAXATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter</td>
<td>Section</td>
</tr>
<tr>
<td>1.</td>
<td>Tax Codes</td>
</tr>
<tr>
<td>2.</td>
<td>Miscellaneous Tax Provisions</td>
</tr>
</tbody>
</table>

The article number is the first numeral in the section number. An example is shown for Chapter 1.

<table>
<thead>
<tr>
<th>CHAPTER 1. - TAX CODES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Article</td>
</tr>
<tr>
<td>1.</td>
</tr>
<tr>
<td>2.</td>
</tr>
<tr>
<td>28.</td>
</tr>
<tr>
<td>60.</td>
</tr>
</tbody>
</table>

In the example, Article 1, Oklahoma Tax Commission, begins with section 101; Article 2, Uniform Tax Codes, begins with section 201, and so on. Article 24, Ad Valorem Taxes, was recodified in 1988. The laws which were in Article 24 are now in Article 28 (also entitled Ad Valorem Taxes); Article 29, Exemptions, Collection and Payment; and Article 30, Levies. Volume 4 of the Oklahoma Statutes 1991 cross references the ad valorem recodified laws with the prior section codes in Article 24.

Alphabetical Index

The Index to the Oklahoma Statutes 1991 is in Volume 6. It is organized by subject matter. Following each major heading is an alphabetical list of topics. Some topics may be divided into subtopics. Following each topic and subtopic is a title and section number. For example, to find the statutes addressing duties of county assessors, locate the major heading "Tax Assessors" and search the alphabetical list underneath for "Powers and Duties." This example appears in the Index as follows:

<table>
<thead>
<tr>
<th>TAX ASSESSORS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Powers and Duties,</td>
</tr>
<tr>
<td>Abstracts of assessment roll, 68 § 2867</td>
</tr>
<tr>
<td>Destruction of records, 19 § 155.1</td>
</tr>
</tbody>
</table>

Thus statutes addressing powers and duties of tax assessors are in Title 19, section 155.1, Title 68, section 2817 and other Titles that follow. The abbreviation O.S. for Oklahoma Statutes is not included with the title and section number in the index. Notation used in the index is defined as follows:

- **This index**—this topic is a major heading elsewhere in the index.
- **Generally, this index**—the topic or some form of it is a major heading elsewhere in the index.
- **Generally, ante**—the subtopic is also a topic earlier in this index under the same major heading.
- **Generally, post**—the subtopic is also a topic later in this index under the same major heading.
- **Et. seq.**—this follows the section number and implies this section number and several section numbers that immediately follow.

Tables

Table 1 in Volume 6 cross references the Session Laws publications from 1931 to 1991 within Oklahoma Statutes 1991. This table shows if a law enacted prior to 1991 has been amended, repealed or recodified. It is organized by years with four columns under each year. Columns one and two refer to the prior Session Laws publications and columns three and four apply to Oklahoma Statutes 1991. The first column is labeled “page” for years 1931 to 1961 but “Chap.” thereafter. An example is given below.

<table>
<thead>
<tr>
<th>LAW 1980</th>
<th>O.S. 1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chap.</td>
<td>Sec.</td>
</tr>
<tr>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>59</td>
</tr>
</tbody>
</table>

The procedure for using Table 1 is as follows:
1. Locate the year of enactment (for example, 1980).
2. Go down the “Chap.” column to the appropriate chapter number “1.”
3. Move across to column 2 “Sec.” and down to the
appropriate section number "2."
4. Move across to the "Title" and "Section" columns "Title 59," "section 1008."
The title and section number may be used to locate the law in Oklahoma Statutes 1991. The latest supplement should then be consulted to determine if there have been changes since 1991.
Table 2 shows where to find the Revised 1910 Laws in Oklahoma Statutes 1991. Tables 3 and 4 do the same for the Compiled Laws of 1921 and Oklahoma Statutes 1931, respectively.

Oklahoma Statutes Annotated

The Oklahoma Statutes Annotated contain not only the text of the statutes, but also paragraph summaries of cases that interpreted or applied each section. These case listings are much more complete than the ones found in the Oklahoma Statutes. For each case there is a one or two-sentence statement of the court ruling. The set of Oklahoma Statutes Annotated contains a multi-volume index of the statutes. A new set is not published every ten years as is done with the Oklahoma Statutes. Changes in the laws or additions are included in paperback supplements which are inserted in a pocket on the back cover of each volume. Periodically individual volumes are updated.

Rules and Regulations of State Agencies: The Oklahoma Administrative Code

The secretary of state has responsibility for compilation of the Oklahoma Administrative Code. This code contains the rules and regulations of state agencies. Effective January 1, 1992, any permanent state agency rule not included in the Oklahoma Administrative Code was declared void and of no effect. The secretary of state was directed to index and publish all codified agency rules by July 1, 1992. After January 1, 1992, new rules may be adopted by publication in the Oklahoma Register. If properly adopted, these rules will be valid even though they are not in the current code or supplement.

The Office of Administrative Rules within the Office of the Secretary of State is responsible for publishing the Oklahoma Register and the Oklahoma Administrative Code. The rules are currently compiled in loose-leaf notebooks. Each agency has been assigned an individual Code title number. The State Department of Agriculture is Title 35 and the Oklahoma Tax Commission is Title 710. A list of all title numbers and agencies is published in the Oklahoma Register. A table of contents can be found at the front of each title. The titles are subdivided into chapters, subchapters and sections.

Federal Statutes

Federal statutes may be found in the U.S. Code (USC), the U.S. Code Annotated (USCA), or the U.S. Code Service (USCS). The differences are summarized as follows:
1. USC—codified version of the federal statutes.
2. USCA—codified version of the federal statutes which includes footnotes of the cases.
3. USCS—exact language of the federal statute as originally enacted.

The USCA and the USCS are much like the Oklahoma Statutes Annotated. They include not only the laws but also paragraph summaries of cases that have interpreted or applied the law. The USCS contains the exact language of the statutes before codification. The USC is just like the USCA except it does not include the case summaries.

The same title and section numbers apply in all references. A reference to 7 USCS Sec. 87, refers to Title 7, section 87. Each reference set contains a multi-volume index set. A table of contents is located at the beginning of each volume of USCA. These tables of contents list the chapter headings and beginning page of each chapter. USCA then has a section and subsection listing at the beginning of each chapter.

A table of contents is also found in the beginning of each volume of the USCS. The table of contents identifies the beginning section of each chapter. USCS also has a title index at the end of each title.

The Code of Federal Regulations

Federal agency regulations can be found in the Code of Federal Regulations (CFR). This is a multivolume paperback set of books organized according to the title of the U.S. Code that contains the underlying legislation. Department of Agriculture rules are found in Title 7. Title 9 contains regulations dealing with animals and animal products. Title 40 deals with protection of the environment. In many cases, several volumes are required for a title. In 1991, 19 volumes were required for Title 7 regulations.

A new set of regulations is published each year, containing prior regulations that remain in effect as well as regulations adopted in the previous year. Each year's CFR set includes a one-volume index. An example of the index is shown on the following page. A four-volume index of the CFR is also available at some libraries. When new regulations are proposed, they are published in the Federal Register. Individuals are usually given an opportunity to comment on the rules before they become final regulations.
Supplements (Pocket Parts)

It is usually important in legal research to have the most up-to-date information possible. Laws and regulations are modified over time and new court interpretations may be developed as cases arise. In using the Oklahoma Statutes Annotated, the U.S. Code Annotated and the U.S. Code Service, it is important to check the pocket parts (supplements inserted in a pocket in the back of the hard-bound volume) to see if a statute has been modified, repealed or interpreted since the hard-bound volume was published. These supplements are generally published once a year, contain only the changes, and are organized by title and section just like the main volume. An index may be found in the back of each supplement.

Table 1. Table of Contents of Oklahoma Constitution

<table>
<thead>
<tr>
<th>Article</th>
<th>Preamble</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Federal Relations.</td>
</tr>
<tr>
<td>II</td>
<td>Bill of Rights.</td>
</tr>
<tr>
<td>III</td>
<td>Suffrage.</td>
</tr>
<tr>
<td>IV</td>
<td>Distribution of Powers.</td>
</tr>
<tr>
<td>V</td>
<td>Legislative Department.</td>
</tr>
<tr>
<td>VI</td>
<td>Executive Department.</td>
</tr>
<tr>
<td>VII</td>
<td>Judicial Department.</td>
</tr>
<tr>
<td>VIIIA</td>
<td>Court on the Judiciary.</td>
</tr>
<tr>
<td>VIIIB</td>
<td>Selection of Justices and Judges.</td>
</tr>
<tr>
<td>VIII</td>
<td>Impeachment and Removal from Office.</td>
</tr>
<tr>
<td>IX</td>
<td>Corporations.</td>
</tr>
<tr>
<td>X</td>
<td>Revenue and Taxation.</td>
</tr>
<tr>
<td>XI</td>
<td>State and School Lands.</td>
</tr>
<tr>
<td>XII</td>
<td>Homestead and Exemptions.</td>
</tr>
<tr>
<td>XII-A</td>
<td>Homestead Exemption from Taxation.</td>
</tr>
<tr>
<td>XIII</td>
<td>Education.</td>
</tr>
<tr>
<td>XIII-A</td>
<td>Oklahoma State System of Higher Education.</td>
</tr>
<tr>
<td>XIII-B</td>
<td>Board of Regents of Oklahoma Colleges.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Article</th>
<th>XIV. Banks and Banking.</th>
</tr>
</thead>
<tbody>
<tr>
<td>XV</td>
<td>Oath of Office.</td>
</tr>
<tr>
<td>XVI</td>
<td>Public Roads, Highways, and Internal Improvements.</td>
</tr>
<tr>
<td>XVII</td>
<td>Counties.</td>
</tr>
<tr>
<td>XVIII</td>
<td>Municipal Corporations.</td>
</tr>
<tr>
<td>XIX</td>
<td>Insurance.</td>
</tr>
<tr>
<td>XX</td>
<td>Manufacture and Commerce.</td>
</tr>
<tr>
<td>XXI</td>
<td>Public Institutions.</td>
</tr>
<tr>
<td>XXII</td>
<td>Alien and Corporate Ownership of Lands.</td>
</tr>
<tr>
<td>XXIII</td>
<td>Miscellaneous.</td>
</tr>
<tr>
<td>XXIV</td>
<td>Constitutional Amendments.</td>
</tr>
<tr>
<td>XXV</td>
<td>Social Security.</td>
</tr>
<tr>
<td>XXVI</td>
<td>Department of Wildlife Conservation.</td>
</tr>
<tr>
<td>XXVII</td>
<td>Oklahoma Alcoholic Beverage Control Board. (Repealed)</td>
</tr>
<tr>
<td>XXVIII</td>
<td>Alcoholic Beverage Laws and Enforcement Schedule.</td>
</tr>
<tr>
<td></td>
<td>Prohibition Ordinance (Repealed)</td>
</tr>
</tbody>
</table>

884.6
<table>
<thead>
<tr>
<th>Title</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Abstraction (See Tit. 74)</td>
<td>43. Marriage &amp; Family</td>
</tr>
<tr>
<td>2. Agriculture</td>
<td>43A. Mental Health</td>
</tr>
<tr>
<td>3. Aircraft and Airports</td>
<td>44. Militia</td>
</tr>
<tr>
<td>3A. Amusements and Sports</td>
<td>45. Mines &amp; Mining</td>
</tr>
<tr>
<td>4. Animals</td>
<td>46. Mortgages</td>
</tr>
<tr>
<td>5. Attorneys and State Bar</td>
<td>47. Motor Vehicles</td>
</tr>
<tr>
<td>6. Banks and Trust Companies</td>
<td>48. Negotiable Instruments (See Tit. 12A)</td>
</tr>
<tr>
<td>8. Cemeteries</td>
<td>50. Nuisances</td>
</tr>
<tr>
<td>9. Census (See Tit. 14)</td>
<td>51. Officers</td>
</tr>
<tr>
<td>10. Children</td>
<td>52. Oil and Gas</td>
</tr>
<tr>
<td>11. Cities and Towns</td>
<td>53. Oklahoma Historical Societies and Associations</td>
</tr>
<tr>
<td>12. Civil Procedure</td>
<td>54. Partnership</td>
</tr>
<tr>
<td>12A. Commercial Code</td>
<td>55. Pledges (See Tit. 12A)</td>
</tr>
<tr>
<td>13. Common Carriers</td>
<td>56. Poor Persons</td>
</tr>
<tr>
<td>14. Congressional and Legislative Districts</td>
<td>57. Prisons &amp; Reformatories</td>
</tr>
<tr>
<td>14A. Consumer Credit Code</td>
<td>58. Probate Procedure</td>
</tr>
<tr>
<td>15. Contracts</td>
<td>59. Professions &amp; Occupations</td>
</tr>
<tr>
<td>16. Conveyances</td>
<td>60. Property</td>
</tr>
<tr>
<td>19. Counties and County Officers</td>
<td>63. Public Health &amp; Safety</td>
</tr>
<tr>
<td>20. Courts</td>
<td>64. Public Lands</td>
</tr>
<tr>
<td>22. Criminal Procedure</td>
<td>66. Railroads</td>
</tr>
<tr>
<td>23. Damages</td>
<td>67. Records</td>
</tr>
<tr>
<td>24. Debtor and Creditor</td>
<td>68. Revenue and Taxation</td>
</tr>
<tr>
<td>25. Definitions &amp; General Provisions</td>
<td>69. Roads, Bridges &amp; Ferries</td>
</tr>
<tr>
<td>26. Elections</td>
<td>70. Schools</td>
</tr>
<tr>
<td>27. Eminent Domain</td>
<td>71. Securities</td>
</tr>
<tr>
<td>28. Fees</td>
<td>72. Soldiers and Sailors</td>
</tr>
<tr>
<td>29. Games and Fish</td>
<td>73. State Capital and Capitol Building</td>
</tr>
<tr>
<td>30. Guardian and Ward</td>
<td>74. State Government</td>
</tr>
<tr>
<td>31. Homestead and Exemptions</td>
<td>75. Statutes and Reports</td>
</tr>
<tr>
<td>32. Husband and Wife (See Tit. 12)</td>
<td>76. Torts</td>
</tr>
<tr>
<td>33. Inebriates (see Tit. 63)</td>
<td>77. Townships and Township Officers (See Tit. 11 and 19)</td>
</tr>
<tr>
<td>34. Initiative and Referendum</td>
<td>78. Trademarks and Labels</td>
</tr>
<tr>
<td>35. Insane &amp; Feeble Minded Persons (see Tit. 43A)</td>
<td>79. Trusts and Pools</td>
</tr>
<tr>
<td>36. Insurance</td>
<td>80. United States</td>
</tr>
<tr>
<td>37. Intoxicating Liquors</td>
<td>81. Warehouses (see Tit. 12A)</td>
</tr>
<tr>
<td>38. Jurors</td>
<td>82. Waters and Water Rights</td>
</tr>
<tr>
<td>39. Justices &amp; Constables (See Tit. 12)</td>
<td>83. Weights and Measures</td>
</tr>
<tr>
<td>40. Labor</td>
<td>84. Wills and Succession</td>
</tr>
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<td>41. Landlord &amp; Tenant</td>
<td>85. Workers' Compensation</td>
</tr>
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<td>42. Liens</td>
<td></td>
</tr>
</tbody>
</table>
The Oklahoma Cooperative Extension Service
Bringing the University to You!

The Cooperative Extension Service is the largest, most successful informal educational organization in the world. It is a nationwide system funded and guided by a partnership of federal, state and local governments that delivers information to help people help themselves through the land-grant university system.

Extension carries out programs in the broad categories of agriculture, natural resources and environment; home economics; 4-H and other youth; and community resource development. Extension staff members live and work among the people they serve to help stimulate and educate Americans to plan ahead and cope with their problems.

Some characteristics of the Cooperative Extension system are:

- The federal, state and local governments cooperatively share in its financial support and program direction.
- It is administered by the land-grant university as designated by the state legislature through an Extension director.
- Extension programs are nonpolitical, objective and based on factual information.
- It provides practical, problem-oriented education for people of all ages. It is designated to take the knowledge of the university to those persons who do not or cannot participate in the formal classroom instruction of the university.
- It utilizes research from university, government and other sources to help people make their own decisions.
- More than a million volunteers help multiply the impact of the Extension professional staff.
- It dispenses no funds to the public.
- It is not a regulatory agency, but it does inform people of regulations and of their options in meeting them.
- Local programs are developed and carried out in full recognition of national problems and goals.
- The Extension staff educates people through personal contacts, meetings, demonstrations and the mass media.
- Extension has the built-in flexibility to adjust its programs and subject matter to meet new needs. Activities shift from year to year as citizen groups and Extension workers close to the problems advise changes.

Topics within this fact sheet are covered in the County Government Personnel Education and Training Program. The program is overseen by the Commission on County Government Personnel Education and Training. Educational meetings and other types of training sessions are carried out jointly by the Oklahoma State University Cooperative Extension Service and the Center for Local Government Technology on the Oklahoma State University Campus.
Overview

County officials are accountable to the law and the people they serve. To ensure fiscal responsibility, Oklahoma law requires all units of county government to annually prepare a financial statement and estimate of needs. These financial reports make up the county budget for the new fiscal year. State law also requires the county budget be available for inspection by county and state officials and by the public.

County government can function in one of two ways when it comes time to prepare the annual budget. One, the board of county commissioners can recommend a budget to the county excise board who ultimately is responsible for preparing and finalizing the county budget. The other method requires the county officers as a unit, under the title “county budget board,” to prepare a county budget. With this method the county excise board is primarily responsible for ensuring the budget is within the revenues available for financing county government in the new fiscal year.

This fact sheet reviews the budgetary responsibilities carried out by county officials. Important budgetary terms are defined. Step-by-step instructions on preparing the county budget can be found in the publication entitled County Financial Statement Guidebook. The guidebook is available through the County Government Personnel Education and Training Program carried out by the OSU Cooperative Extension Service and the Center for Local Government Technology.

County Budget Preparation by County Excise Board

Role of the County Excise Board

The county excise board is an agency of the state as part of a system of checks and balances. In this role, the county excise board has the responsibility to require the following:

1. Adequate and accurate reporting of revenues and expenditures for all budget and supplemental purposes.
2. Adequate provisions for the performance of mandatory constitutional and statutory governmental functions within the available revenues.

The budget process begins with the county excise board holding an annual budget planning conference with each county officer and department head. The budget planning conferences are held before July 1. At the conference the excise board provides the principal officers with an estimate of probable revenues for the upcoming fiscal year.

County Officers Annual Report

Following the Budget Planning Conference, each county officer prepares the County Officer’s Annual Report. The report is made on a budget form provided by the county clerk. The report consists of:

1. An estimate of earnings.
2. A report of prior expenditures.
3. An estimate of needs.

The estimate of earnings and the report of prior expenditures show the income received along with the cost of operating the office in the outgoing fiscal year. The estimate of needs is an itemized statement of the revenue needed to operate the office during the upcoming fiscal year. Items included are personnel services, travel expenses, maintenance and operations, and capital outlays.

The County Officer’s Annual Report is submitted to the board of county commissioners (or county clerk acting as the secretary of the board) by the first Monday in July.

Role of the Board of County Commissioners

On the first Monday in August, the board of county commissioners is required to begin:

1. Reviewing the county officers’ annual reports.
2. Preparing the county’s annual financial statement as of June 30.
3. Preparing the county’s annual estimate of needs.

The county’s Annual Financial Statement and Annual Estimate of Needs make up the county’s annual budget report. After completing the Financial Statement and Estimate of Needs, the board of county commissioners
must publish it in at least one newspaper within the county. The board of county commissioners must submit the annual financial statement and estimate of needs to the county excise board by August 17.

Finalizing the Annual Budget

The county excise board, within the means available, is charged with providing each county officer with adequate funds to carry out the constitutional and statutory duties of the office. The excise board is empowered to require all revenue and expenses be reported adequately and accurately. In approving the county budget, the excise board proceeds as follows:

1. Examines the financial statements of the county officers.
   a. Determines the true fiscal condition of each fund and the accounts within each fund as of June 30.
   b. Requests additional financial information when necessary.
2. Examines the estimate of needs.
   a. Determines if a request is lawful and is adequate to fund an item of appropriation.
   b. Provides for mandatory items that were not included.
3. Computes the total revenues available to each fund.
4. Revises the budget in whole or part when the total estimate of needs exceeds the total revenues available by
   a. Reducing items for functions authorized but not required by constitutional law or statutory law, then if necessary,
   b. Reducing items for functions required by statutory law, and then if necessary,
   c. Reducing items for functions required by constitutional law.

The county excise board is without authority “to deny an appropriation for a lawful purpose if within the revenue and income provided.”

Public hearings are held by the county excise board. The time and location of the public hearings must be published in a newspaper with a general circulation in the county. Taxpayers may appear before the county excise board to speak for or against any item of appropriation.

Budget Terminology

Definition: Fiscal Year

An accounting period over which time revenues and expenditures are budgeted.

The word “fiscal,” in general, refers to financial matters. Another term for fiscal year is budget year. The fiscal year for county government, as well as state government, cities, towns, and school districts, begins on July 1 of the current calendar year and ends on June 30 of the next calendar year. Revenues are appropriated on July 1 to fund the various offices in county government. At the end of the fiscal year a financial statement is prepared to show the monies expended and any unexpended money that may be transferred to the budget for the new fiscal year.

Definition: General Fund

The repository for revenues used to operate the county; the portion of the county budget that consists of the budget accounts for the county operations including the budget account for each county office.

Revenues deposited into the general fund come from recurring sources. Ad valorem taxes are the primary source followed by fees collected by various county offices. Payments in lieu of ad valorem taxes are another source. Examples of in lieu payments are automobile and boat registration fees collected by the Oklahoma Tax Commission, and payments from public housing authorities. Interest from investments of county funds is another source. Revenue is also obtained from miscellaneous fees such as homestead exemption reimbursements from the state and vending machine revenues. In several counties, the voters have approved a county sales tax. Revenue from the county sales tax is deposited in the general fund and appropriated to the specific budget accounts and funds stated on the ballot at the sales tax election.

Definition: Budget Account

A category within the general fund and is made up of items of appropriation.

A budget account is also called a governmental budget account or an appropriation account. Items of appropriation include salaries, travel, maintenance and operations, computer operations, and capital outlays. Each county office has a budget account within the general fund. Money is appropriated into the account for carrying out the regular duties of the office.

Definition: Estimate of Probable Income

Income for the general fund that is expected to be received in the new fiscal year from recurring sources.

Recurring sources are primarily ad valorem tax revenues. The term “recurring” means the source is guaranteed from each year. The county excise board provides the county officers with an estimate of probable income each year prior to the budget planning conference. This information helps the other county officers in preparing the estimate of needs for their respective offices.

Definition: Temporary Appropriation

Money appropriated at the start of the fiscal year to carry out government functions until a budget is finalized and approved.

Temporary appropriations prevent the services provided by county government from being interrupted. After July 1 and until the county budget is approved, the county offices can be granted a temporary appropriation. A temporary appropriation is not additional dollars for a county office. The appropriation approved in the final budget includes the dollars granted as a temporary appropriation.

A county budget is usually not finalized until mid-September. The lapse in time from July 1, the beginning
of the fiscal year, to mid-September is necessary to allow a) time to determine the true financial condition of the county at the close of the past fiscal year; b) sufficient time for the county equalization board, under its official duties, to ensure the appropriations do not exceed the revenues estimated for the new fiscal year; and c) time for public hearings.

**Definition: Cash Fund Appropriation**

Appropriations made on a periodic bases, usually monthly or quarterly, into a specific cash fund after receipt of monies. A cash fund is earmarked for a specific purpose. Revenues usually come from monies collected by the state and transferred to counties. One example is the county highway cash fund. A portion of the motor fuels revenues collected by the state are transferred to every county to maintain the county roads. All cash funds are set up by a title that identifies where the revenue is deposited and its use. Revenue in one cash fund cannot be transferred to another fund. A cash fund appropriation cannot be made until the revenue is received and deposited into the fund. Upon receipt of the monies the board of county commissioners prepares and submits an estimate of needs and request for appropriation to the county excise board.

**Definition: Supplemental Appropriations**

Additional appropriations are made when surplus monies are available, and whenever the public welfare and needs of the county or a county office require additional monies for current expenses. The request for a supplemental appropriation is made by the board of county commissioners to the county excise board. A supplemental appropriation cannot be made in excess of the income and revenue provided or accumulated for the fiscal year. No supplemental appropriation can be made and considered by the county excise board without a financial statement showing current revenues and delinquent collections along with current expenses and outstanding warrants.

**Definition: Transfer of Appropriation**

Monies transferred within a fund from an account with a surplus to another account needing additional revenue. Monies can be transferred within a fund but cannot be transferred from one fund to another fund. Thus, the transfer of appropriation will neither increase nor decrease the fund’s balance. A transfer of appropriation may occur between budget accounts within the general fund. For example, a transfer of appropriation within the general fund may be made from the nonexpended and nonencumbered balance of an account of a county office with less urgent needs to the account of a county office with immediately urgent needs. In the general fund, monies cannot be transferred out of a special purpose account having an ad valorem tax or sales tax levied for its specific use.

When necessary, a county officer makes a request in writing to the board of county commissioners for a transfer of appropriation for additional needs. The following information must be included with the requests:

1. Additional needs.
2. Reason for such additional needs.
3. Detailed list of items.
4. Detailed list of items proposed to be cancelled in the account wherefrom the transfer is made.
5. Written consent of county officer in charge of the account wherefrom the transfer is made.

Approval is only needed by the board of county commissioners. Their approval both permits the transfer and cancels or reduces the appropriation in the original account.

**Definition: Transfer of Special Fund Balance**

Monies transferred to the general fund from a special fund that is no longer needed. The laws governing the special fund must be followed before it can be discontinued. Special funds include debt service funds and special assessment funds. Debt service funds are also called sinking funds. For example, a solid waste district sinking fund was created as a depository for ad valorem tax revenues collected for paying the interest and principal on bonds sold to construct the solid waste disposal site. Once the bonds are retired, the sinking fund is eliminated. Revenue remaining in it can be transferred to the county general fund.

**Definition: Warrant**

Claim against an appropriation account for payment of salaries, an item purchased, or a service provided. A warrant is not a check. A warrant authorizes a bank to accept a claim for payment and pay the amount shown on it. Warrants are prepared by the county clerk, approved by the board of county commissioners and signed by the chairman of the board. Information included on a warrant is the department and the account charged for the payment of a purchase or service. The county clerk delivers a signed warrant to the county treasurer for registration and then sends the warrant to the vendor. The county treasurer is notified by the appropriate bank handling the county’s money when a warrant has been claimed by a vendor. When money is available in the specific account, the county treasurer redeems the warrant by writing a County Treasurer’s Check to the bank. All warrants must be redeemed by a check signed by the county treasurer.

**County Budget Board**

A county budget board is established once the board of county commissioners vote to have the budget procedures come under the “County Budget Act.” The budget board shall consist of each elected county officer and shall be structured as follows:

1. Chairman—chairman of the board of county commissioners.
2. Vice Chairman—elected by budget board members.
3. Secretary—county clerk.
The vice chairman serves in the chairman’s absence.

Once the board of county commissioners elect to come under the “County Budget Act,” this act takes precedence over any other state laws applicable to the county budget. Any action of the board of county commissioners to implement or repeal the application of this act shall be effective at the beginning or end of a budget year. The “County Budget Act” allows the elected county officials to work as a unit in preparing the county budget.

Reports of Estimated Revenues and Expenses

Each county officer, department head and commission must submit a report of estimated revenues and expenditures on a form provided by the budget board. The information must be reported in the following manner:

1. Actual revenues and expenditures during the preceding fiscal year.
2. Budget estimates for current fiscal year.
3. Actual revenues and expenditures for a period of six to nine months for the current fiscal year.
4. Estimated actual revenues and expenditures for the current fiscal year.
5. Estimated revenues and expenditures for the new budget year.

Prior to submitting the report, each county officer and department head meets with the budget board to discuss needs.

Budget Preparation

The county budget board is required to prepare a budget for each county fund 30 days prior to the beginning of the fiscal year. The budget format is prescribed by the State Auditor and Inspector and must include:

1. Revenues and expenditures from the preceding fiscal year.
2. Estimated revenues and expenditures for the current fiscal year.
3. Estimated revenues and expenditures for the new fiscal year.

A complete financial plan is required for the new fiscal year.

Three basic events occur before and during the budget preparation process.

1. Anticipated revenues by source and fund are provided by county excise board.
2. County budget board reviews budget requests of each county officer and department head.
3. County budget board revises budget request when justifiable and then finalizes the proposed budget.

The county budget board must hold a public hearing on the proposed budget no later than 15 days before the new fiscal year. The time and location must be published in a newspaper, with a general circulation in the county, at least five days before the meeting.

Once a budget is adopted, it is filed with the county excise board and state auditor and inspector. An affidavit showing proof of publication must be affixed to it when filed. From the day the adopted budget is filed with the state auditor and inspector, a taxpayer has 15 days to file a protest.

Adoption of Budget

After the public hearings and at least seven days before the new fiscal year, the county budget board must adopt a budget for each fund. The adopted budget is filed with the county excise board, county clerk and state auditor and inspector on or before the first day of the fiscal year. The budget shall be in effect the first day of the new fiscal year. Also, the budget will constitute an appropriation for each fund, subject to the final approval of the county excise board.

Role of County Excise Board

Duties and powers assigned to the county excise board are as follows:

1. Provide estimate of anticipated revenues on or before date set by the county budget board.
2. Examine the adopted budget.
3. Strike unlawful items from the adopted budget and reduce unlawful amounts to authorized levels.
4. Return adopted budget to county budget board if mandatory items or amounts are not provided, or if appropriations from ad valorem tax revenues exceed the revenues available.
5. Approve adopted budget if within the available revenues.
6. Compute the ad valorem tax levies.
7. Certify the approved budget to the county budget board, county treasurer and state auditor and inspector.

The county budget board has 15 days from the return of a budget to revise and resubmit it to the county excise board. Copies of the certified budget are filed with the county clerk and state auditor and inspector.

Amended Budget

Budgets can be amended by the county budget board after the budget is approved. Amendments can be made to allow for a supplemental appropriation, transfer of appropriation, and a transfer of special fund balance. Amendments for supplemental appropriations must be adopted by an official action of the county budget board. Copies of the supplemental appropriation must be filed with the county clerk, county excise board and state auditor and inspector. The same procedures are followed for amending a budget prepared by the county budget board as one prepared by the county excise board.
Primary Sources of County Road Funding

Oklahoma Cooperative Extension Service • Division of Agricultural Sciences and Natural Resources

Notie H. Lansford, Jr.
Extension Economist

Dolores A. Willett
Extension Economist

Introduction

The vast majority of county road funding typically comes from five excise taxes: (1) gasoline, (2) diesel, (3) special fuels, (4) gross production, and (5) motor vehicle license and registration. Counties also receive varying amounts of federal matching funds, state revolving fund monies, Federal Emergency Management Agency (FEMA) funds, and other miscellaneous sources of road and bridge revenues. These are not discussed here. The purpose of this fact sheet is to explain the tax levies and apportionment of tax collections pertaining to the five primary excise taxes.

Overview

Gasoline, diesel, and special fuels taxes are a specified amount per gallon defined by statute. Hence, motor fuel tax collections vary according to the number of gallons sold. The gross production tax is a certain percentage of the total value of production. The amount of gross production tax generated depends on both the amount of production and the price per barrel of oil or price per thousand cubic feet of natural gas. Motor vehicle license and registration fees depend upon the type, age, and value of the vehicle. It should also be noted that there are a number of exemptions from these taxes. For example, state and federal government are exempt from license fees and gasoline taxes.

These taxes are collected by the Oklahoma Tax Commission (OTC) and apportioned according to statute. In several instances, the statutes provide a specified portion of the tax to be retained by the OTC to pay for collection services. The laws authorize OTC to apportion monies to the State’s general fund, Department of Transportation, cities, schools, and counties among others. Each county receives a set proportion of the gross production tax generated within its borders. The motor fuel and vehicle excise taxes are apportioned to counties for county roads according to formulas that take into account the number of miles of county roads, the land area of the county, and the population. A detailed discussion of each tax follows.

Gasoline Tax

Since 1987 when the Oklahoma legislature passed an additional six cents per gallon, the gasoline excise tax has been a total of 16 cents per gallon. This tax applies both to gasoline purchased in Oklahoma and in certain cases, gasoline “imported” into Oklahoma. Table 1 shows the breakdown of the gasoline tax. The second column of Table 1 indicates the designated portion of each tax levy that is to be placed in the county highway (road) fund for unrestricted use. The third column indicates the proportion of each tax that is restricted in use. Cities, school districts, and state government receive the remainder of each tax. The fourth column shows the statutory reference for each component of the tax. The column labelled “Explanation” provides a description of the method of apportionment and the stated purpose for the county revenues. Each of the tables presented in this paper follow the same format.

Out of the 16-cent tax, $.0412 actually goes to counties for roads and bridges. Of this amount, $.0382 is apportioned to individual counties according to road mileage, land area, and population. Close inspection of the “Explanation” column reveals that the weight given to each of these apportionment factors varies among the individual gasoline taxes created by the various statutes.

O.S. 68 1991 §§ 504, 519, 502.2, and 502.6 call for apportionment among counties such that 30% weight is given to the latest bureau of the Census population figure, 30% weight is given to the square miles of land area in the county, and 40% weight is given to the miles of county road as certified by the Oklahoma Department of Transportation. An exception to this allocation scheme is found in O.S. 68 1991 § 523 that calls for equal weighting (1/3 each) among population,

1 The production tax also applies to minerals such as lead, silver, gold and zinc.

2 The purpose of Tables 1-4 is to show the breakdown of each tax plus the details of apportionment and use for those monies that flow, more or less, automatically to the county highway fund.
![Table 1. Portion of Gasoline Excise Tax Monies Transferred to Counties for Roads](image)

<table>
<thead>
<tr>
<th>Levy</th>
<th>County Highway Fund Unrestricted</th>
<th>County Highway Fund Restricted</th>
<th>Levy Authorization/ Apportionment Authorization*</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.04</td>
<td>22%</td>
<td>0%</td>
<td>68 O.S., Sec. 502/68 O.S., Sec. 504</td>
<td>• $.04: 22% to counties - 40% weight to road mileage, 30% area, and 30% population according to latest decennial Census or Census estimate.</td>
</tr>
<tr>
<td>(2.5% to OTC)</td>
<td></td>
<td></td>
<td></td>
<td>• purpose: construction &amp; maintenance of county or township highways &amp; bridges</td>
</tr>
<tr>
<td>$0.015</td>
<td>one-third</td>
<td>0%</td>
<td>68 O.S., Sec. 516 /68 O.S., Sec. 518 &amp; 519</td>
<td>• $.01 apportioned to State Hwy Construction &amp; Maint. Fund for use on farm-to-market roads &amp; other rural roads.</td>
</tr>
<tr>
<td>(2.5% to OTC)</td>
<td></td>
<td></td>
<td></td>
<td>• $.005 to counties, distributed 40% on road mileage, 30% on pop, &amp; 30% on area.</td>
</tr>
<tr>
<td>$0.0008</td>
<td>0%</td>
<td>0%</td>
<td>68 O.S., Sec 520 / 68 O.S., Sec. 521</td>
<td>• $.0008: all goes to the General Revenue Fund of the State of OK.</td>
</tr>
<tr>
<td>$0.01</td>
<td>100%</td>
<td></td>
<td>68 O.S., Sec. 522/68 O.S., Sec. 523</td>
<td>• Construction &amp; maintenance of roads &amp; bridges (originally for bus &amp; mail routes) distributed based on 1/3 area, 1/3 “rural pop.”, and 1/3 co. road mileage.</td>
</tr>
<tr>
<td>(2.5% to OTC)</td>
<td></td>
<td></td>
<td></td>
<td>• $.02: 22% to counties-40% weight to rd mileage, 30% area, &amp; 30% pop recent (Census).</td>
</tr>
<tr>
<td>$0.0200</td>
<td>22%</td>
<td>0%</td>
<td>68 O.S., Sec. 502.2</td>
<td>• purpose: construction &amp; maintenance of roads.</td>
</tr>
<tr>
<td>$0.0042</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td>• $.0042 goes to County Bridge Improvement Fund of the State Treasury.</td>
</tr>
<tr>
<td>(2.5% to OTC)</td>
<td></td>
<td></td>
<td></td>
<td>• purpose: construction &amp; maintenance of county or township highways &amp; bridges.</td>
</tr>
<tr>
<td>$0.01**</td>
<td>0%</td>
<td>30%</td>
<td>68 O.S., Sec. 502.4 69 O.S., Sec. 687</td>
<td>• $.01: 70% to the County Road Improvement Revolving Fund for purposes set out in the County Bridge Improvement Act; 30% to County Primary Road Maintenance for construction &amp; maintenance of primary road system.</td>
</tr>
<tr>
<td>$0.06</td>
<td>one-sixth</td>
<td>0%</td>
<td>68 O.S., Sec. 502.6</td>
<td>• $.01 distributed: 40% on rd mileage, 30% pop (latest), &amp; 30% area.</td>
</tr>
<tr>
<td>(0% to OTC)</td>
<td></td>
<td></td>
<td></td>
<td>• $.05 to State Transportation Fund.</td>
</tr>
<tr>
<td>Total Gasoline Tax $0.16 per gallon</td>
<td>$0.0382</td>
<td>$.003</td>
<td>Parallel taxes on “imported gasoline” are found in Sections: 602, 603, 604, 604.2, 604.6</td>
<td>• $.0412 of the total $.16 per gallon goes to county roads and bridges.</td>
</tr>
</tbody>
</table>

*All references are to the 1991 Oklahoma Statutes except 69 O.S., Sec. 687 as amended in 1992.

**Beginning July 1, 1992 counties will receive 30% of Revolving Fund for uses set out in the County Primary Road Maintenance Act.
land area, and road mileage. However, the population to be used is the rural population, defined as the population of all municipalities within a county with a population of less than 5,000.

The remaining $.003 cent per gallon is apportioned by Department of Transportation formula, similar to the way County Bridge Program funds are apportioned but also taking into consideration terrain and traffic volume. This $.003 cent is restricted to use for maintenance on the primary road system (69 O.S. § 654).

### Diesel

The total state diesel tax is $.13 per gallon (Table 2), with $.03255 of the $.13 designated for county road construction and maintenance. Apportionment of this amount among the counties again depends on more than one weighting scheme. The weighing schemes are similar to the formulas used to apportion the gasoline tax revenues. A breakdown of the $.0555 levy shows a $.04 component, a $.01 component and a $.005 component. From the $.04 component, 24.25% goes to counties and is distributed by giving 50% weight to county population based on the latest decennial census, and 50% weight to square miles of land area in a county. All of the $.01 levy is deposited in the State Transportation Fund. One hundred percent of the $.005 levy is distributed to counties based on the 30% population, 30% square miles of land area, and 40% of county road miles formula.

One hundred percent of the $.01 levy authorized by 68 O.S. § 523.1 is distributed by giving equal weight to county rural population, land area, and road miles. The $.02 levy authorized by 68 O.S. § 502.3 goes 24.25% to counties. It is apportioned among counties in the same fashion as the $.04 levy component mentioned above—50% weight to land area and 50% weight to population.

The tax also applies to imported diesel and $.003 cent per gallon out of the $.03255 to counties is restricted to county primary road maintenance.

### Special Fuel Excise Tax

Special fuels are defined by statute as all combustible gases and liquids, including liquefied gases, which exist in the gaseous state at a temperature of 60° F (such as butane and propane). The total tax is $.16 per gallon (Table 3), with $.04255 per gallon going to counties for road construction and maintenance. As with gasoline and diesel fuel, part of this tax revenue is apportioned to counties using the 40%, 30%, and 30% weights for road mileage, land area, and population, respectively. Furthermore, O.S. 68 1991 § 706 says that $.01 per gallon of the tax is to be apportioned giving equal weight to road mileage, land area, and population. But unlike the similarly apportioned gasoline tax, the population figure to be used is the rural population from the 1950 Census. Another portion of the special fuel tax is apportioned to counties with equal weight given to land area and population and no weight given to road mileage (68 O.S., Sec. 704). Finally, $.003 cent per gallon is apportioned similarly to the County Bridge Program funds but also giving consideration to terrain and traffic volume. Its use is restricted to primary road system maintenance. Notice that the special fuel tax applies to imported special fuel, as well as that sold in Oklahoma.

### Gross Production Tax

Most gross production tax revenues are generated by the 7% levy on the value of production of oil and gas. A tax of three-fourths of one percent of the gross value of asphalt, ores bearing lead, zinc, jack, gold, silver and copper is also levied. This discussion pertains primarily to the petroleum production tax. The county road revenue allocation of the gross production in a given county is ten percent of five-sevenths of the total tax levy (Table 4). Each county receives tax revenues according to production within its borders. Hence, counties with little or no production receive little or no gross production tax revenue.

### Motor Vehicle License and Registration Fees

There are a wide variety of license and registration fees that apply to the various categories of motor vehicles. Generally speaking, these taxes vary according to type, age, value, and use of the vehicle. Thirteen percent of license and registration fees are returned to counties for construction and maintenance of roads and bridges (Table 4). Most of this revenue (73%) is allocated using the 40%, 30%, and 30% weighting method described earlier in which the population figure is the most recent Census count or estimate. However, as indicated in Table 4, the use of part of this amount is restricted. Its purpose is to match federal funds for the construction of federal aid projects on county roads.

The remaining license and registration revenue designated to counties (3.5% of the total tax revenue) is apportioned according to an Oklahoma Department of Transportation formula that considers county major and minor collector miles (20% weight), vehicles miles of travel (20% weight), and the bridge apportionment factor (60% weight). The apportionment factor for each county is then adjusted for terrain. This money goes into the county highway fund.

### Exemptions

There are a number of exemptions specified for each of the excise taxes. Comprehensive coverage of these exemptions is beyond the scope of this paper but a brief summary is presented along with statute references. The exemptions from gasoline, special fuel, and diesel taxes are quite similar, allowing them to be discussed as a group. Gross production and motor vehicle tax exemptions are addressed individually.

The following is a partial listing of motor fuel excise tax exemptions (all found in O.S. 68 1991):

1. Sales between motor fuel distributors (§ 507).
2. Fuel used in aircraft engines (§ 508).
3. Fuel used in agriculture and other “off-road” purposes (§ 509).
5. Fuel used in machinery and equipment in the process of constructing and maintaining public roads (§ 708).

<table>
<thead>
<tr>
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<th>Levy Authorization/ Apportionment Authorization*</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.055</td>
<td>26.73%</td>
<td>0%</td>
<td>68 O.S., Sec. 502.1 / 68 O.S., Sec. 504.1</td>
<td>• $.04 allocated 24.25% to counties based on 50% population according to latest decennial census and 50% area.</td>
</tr>
<tr>
<td>(2.5% to OTC)</td>
<td></td>
<td></td>
<td></td>
<td>• $.01 to State Transportation Fund.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>• $.005 to counties allocated 40% on road mileage &amp; 60% on population and area.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>• purpose: construction &amp; maintenance of county or township highways &amp; bridges. (prior to 1986 this 1/2 cent was restricted to mail &amp; bus routes.)</td>
</tr>
<tr>
<td>$0.01</td>
<td>100%</td>
<td>0%</td>
<td>68 O.S., Sec. 522.1 / 68 O.S., Sec. 523.1</td>
<td>• Distributed on 1/3 area, 1/3 “rural pop.”, and 1/3 co. road mileage.</td>
</tr>
<tr>
<td>(2.5% to OTC)</td>
<td></td>
<td></td>
<td></td>
<td>• purpose: construction &amp; maintenance of county or township highways &amp; bridges.</td>
</tr>
<tr>
<td>$0.0200</td>
<td>24.25%</td>
<td>0%</td>
<td>68 O.S., Sec. 502.3 / 68 O.S., Sec. 504.1</td>
<td>• $.02 allocated 24.25% to counties based on population (latest) and area.</td>
</tr>
<tr>
<td>$0.0050</td>
<td>24.25%</td>
<td>0%</td>
<td>68 O.S., Sec. 502.3 / 68 O.S., Sec. 504.1</td>
<td>• $.0050 goes to County Bridge Improvement Fund of the State Treasury.</td>
</tr>
<tr>
<td>(2.5% to OTC)</td>
<td></td>
<td></td>
<td></td>
<td>• purpose of $.02: construct. &amp; maint. of county or township highways &amp; bridges.</td>
</tr>
<tr>
<td>$0.01**</td>
<td>0%</td>
<td>30%</td>
<td>68 O.S., Sec. 502.5</td>
<td>• $.01: 70% to the County Road Improvement Revolving Fund; 30% to County Primary Road Maintenance for construction &amp; maintenance of county primary road system.</td>
</tr>
<tr>
<td>(2.5% to OTC)</td>
<td></td>
<td></td>
<td>69 O.S., Sec. 687</td>
<td></td>
</tr>
<tr>
<td>$0.03</td>
<td>0%</td>
<td>0%</td>
<td>68 O.S., Sec. 502.7</td>
<td>• $.03 to the State Transportation Fund.</td>
</tr>
<tr>
<td>(0% to OTC)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Diesel</td>
<td>$0.0295515</td>
<td>$.003</td>
<td>Parallel taxes on “imported diesel” are found in Sections: 602.1a, 602.2, 603.1, 604.1, 604.3</td>
<td>• $.03255 of the total $.13 per gallon goes to county roads and bridges.</td>
</tr>
<tr>
<td>Tax</td>
<td>$0.13 per gallon</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*All references are to the 1991 Oklahoma Statutes except 69 O.S., Sec. 687 as amended in 1992.

**Beginning July 1, 1992 counties will receive 30% of Revolving Fund for uses set out in the County Primary Road Maintenance Act.
Table 3. Portion of Special Fuel Excise Tax Monies Transferred to Counties for Roads

<table>
<thead>
<tr>
<th>Levy</th>
<th>County Highway Fund Unrestricted</th>
<th>County Highway Fund Restricted</th>
<th>Levy Authorization/ Apportionment Authorization*</th>
<th>Explanation</th>
</tr>
</thead>
</table>
| $0.04    | 24.25%                           | 0%                             | 68 O.S., Sec. 703/ 68 O.S., Sec. 704          | • $.04: 24.25% to counties according to area and population (most recent Census info)  
• purpose: construction & maintenance of county or township hwys & bridges. |
| (2.5% to OTC) |                                 |                                |                                               |             |
| $0.015   | one-third                        | 0%                             | 68 O.S., Sec. 703/ 68 O.S., Sec. 704          | • $.01 apportioned to State Transportation Fund for farm-to-market roads & other rural roads.  
• $.005 to counties, distributed 40% on road mileage, 30% on pop, & 30% on area.  
• purpose of $.005: construction & maintenance of county or township hwys & bridges. |
| (2.5% to OTC) |                                 |                                |                                               |             |
| $0.01    | 100%                             | 0%                             | 68 O.S., Sec. 705 / 68 O.S., Sec. 706         | • Distributed on 1/3 area, 1/3 “rural pop.” (1950), and 1/3 co. road mileage.  
• purpose: construct. & maint. of county or township hwys & bridges. |
| (2.5% to OTC) |                                 |                                |                                               |             |
| $0.0200  | 24.25%                           | 0%                             | 68 O.S., Sec. 707.1 / 68 O.S., Sec. 704       | • $.02 (Sec. 704) allocated 24.25% to counties based on pop. (latest) and area.  
• $.0050 goes to County Bridge Improvement Fund of the State Treasury.  
• purpose of $.02: construct. & maint. of county or township hwys & bridges. |
| $0.0050  |                                 | 100%                           |                                               |             |
| $0.01**  | 0%                               | 30%                            | 68 O.S., Sec. 502.4 / 69 O.S., Sec. 687       | • $.01: 70% to the County Road Improvement Revolving Fund; 30% to County Primary Road Maintenance for construction & maintenance of county primary road system. |
| (0% to OTC) |                                 |                                |                                               |             |
| $0.06    | one-sixth                        | 0%                             | 68 O.S., Sec. 707.3                          | • $.01 distributed: 40% on rd mileage, 30% pop. (latest), & 30% area.  
• $.05 to State Transportation Fund.  
• purpose of $.01: construction, maint. & repair of co. roads & highways. |
| (0% to OTC) |                                 |                                |                                               |             |
| Total    | 0.03955                          | .003                           | Parallel taxes on “imported special fuel” are found in Sections: 703, 705 | • $.04255 of the total $.16 per gallon goes to county roads and bridges |
| Special Fuel Tax $0.16 per gallon |                                |                                |                                               |             |

*All references are to the 1991 Oklahoma Statutes except 69 O.S., Sec. 687 as amended in 1992.  
**Beginning July 1, 1992 counties will receive 30% of Revolving Fund for uses set out in the County Primary Road Maintenance Act.
Table 4. Portion of Gross Production and Motor Vehicle Tax Monies Transferred to Counties for Roads

<table>
<thead>
<tr>
<th>Levy</th>
<th>County Highway Fund</th>
<th>County Highway Fund</th>
<th>Levy Authorization/ Apportionment Authorization*</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Production Tax (oil, gas, &amp; certain other minerals production value)</td>
<td>7% 10% of 5/7 0%</td>
<td>68 O.S., Sec. 1001 / 68 O.S., Sec.1004 &amp; 68 O.S., Sec.1004a</td>
<td>• purpose of the 10% of 5/7 is county highway fund uses. (schools also receive 10% of 5/7 and the remainder goes to the state.)</td>
<td></td>
</tr>
</tbody>
</table>
| Motor Vehicle License and Registration Fees | Varies by Type of Vehicle 7% 3.5% | 7% 2.5% | Apportionment: 47 O.S., Sec. 1104 | • 7% of OTC proceeds: 40% mileage, 30% area, 30% population (latest).  
• 2.5% into special county fund for matching fed funds according to mileage, area & pop. formula.  
• 3.5% via ODOT formula similar to Co. Bridge Prog. Funds but considering terrain & traffic volume. These 3.5% monies go into the county highway fund.  
• purpose of 7%: construct. & maint. of county or township hwys & bridges. |

*All references are to the 1991 Oklahoma Statutes except 69 O.S., Sec. 687 as amended in 1992.
There are two basic exemptions from the gross production tax: enhanced recovery project production and production from horizontally drilled wells. Both exemptions are limited to the project payback period or a two- to three-year period, whichever is shorter. These exemptions are found in O.S. 68 1991 §1001 (d) (1) and (2) plus § 1001 (e) (1).

Finally, motor vehicle license and registration fee exemptions are granted to people who don’t live in Oklahoma but commute into Oklahoma to work and to certain special mobilized machinery. These are found in O.S. 47 1991 §§ 1125 and 1129. Furthermore, some farm trucks and trailers including trailers used to haul forest products are exempt or are subject to special license and registration fees. These can be found in O.S. 47 1991 § 1134.

Apportionment Formulas

The following is an example showing how these excise taxes are apportioned. Although County Z is fictitious, the state totals for population, road mileage, and area are the actual amounts used by the Oklahoma Tax Commission for fiscal 1991-1992. In the example, the County/State ratio is simply the county amount divided by the state total. The County Z allocation is the portion of the total revenue to counties that is to be transferred to County Z. Notice that in all four cases, County Z receives between one and two percent of the total amount transferred to counties.

The formulas on the following page indicate that County Z receives 1.4172% of the state total $.01 gasoline and diesel taxes, 1.2122% of the total state collection from the $.01 special fuel tax, and 1.0379% of the state’s $.06 (68 O.S. §§ 703 and 707.1) special fuel tax collection. County Z receives 1.0447% of all other motor fuel excise taxes and of the motor vehicle license and registration fees. The county will also receive 1.2484% of the funds restricted to county primary road maintenance. As mentioned before, the county receives gross production tax revenues in relation to production within the county.

Allocation of bridge and road construction funds from revolving fund accounts is not automatic. Application procedures are required and are more complex. For these reasons an example is not given.

Example:

<table>
<thead>
<tr>
<th></th>
<th>County Z</th>
<th>State</th>
<th>County/State</th>
</tr>
</thead>
<tbody>
<tr>
<td>1950 Rural Population</td>
<td>19,800</td>
<td>1,252,876</td>
<td>0.015804</td>
</tr>
<tr>
<td>1990 Rural Population</td>
<td>26,700</td>
<td>1,216,166</td>
<td>0.021954</td>
</tr>
<tr>
<td>1990 Total Population</td>
<td>33,800</td>
<td>3,145,585</td>
<td>0.010745</td>
</tr>
<tr>
<td>1990 Certified Road Mileage</td>
<td>900</td>
<td>85,320</td>
<td>0.010549</td>
</tr>
<tr>
<td>Land Area (Sq. Miles)</td>
<td>700</td>
<td>69,919</td>
<td>0.010012</td>
</tr>
<tr>
<td>County Collector Mileage</td>
<td>200</td>
<td>18,792.36</td>
<td>0.010643</td>
</tr>
<tr>
<td>Vehicle Miles of Travel</td>
<td>49,000</td>
<td>4,812,902</td>
<td>0.010181</td>
</tr>
<tr>
<td>County Bridge Factor</td>
<td></td>
<td></td>
<td>0.013600</td>
</tr>
</tbody>
</table>

3 Functionally classified county collector routes, i.e., county primary road system.
(1) $.01 Gasoline and Diesel Tax Apportionment

\[
\frac{1}{3} (0.021954) + \frac{1}{3} (0.010549) + \frac{1}{3} (0.010012) = 0.014172
\]

(2) $.01 Special Fuel Apportionment

\[
\frac{1}{3} (0.015804) + \frac{1}{3} (0.010549) + \frac{1}{3} (0.010012) = 0.012122
\]

(3) $.06 Special Fuel Apportionment

\[
\frac{1}{2} (0.010745) + \frac{1}{2} (0.010012) = 0.010379
\]

(4) Remaining Gasoline, Special Fuel, and Diesel Fuel Taxes + Motor Vehicle Registration and License Fees

\[
30\% (0.010745) + 40\% (0.010549) + 30\% (0.010012) = 0.010447
\]

(5) $.01 Gasoline, Diesel, and Special Fuel Apportionment to County Primary Road Maintenance

\[
\frac{20\% (0.010643)}{20\% (0.010181)} + \frac{60\% (0.0136)}{0.012325} \times 101.29\% = 0.012484
\]
When budgets are squeezed yet public services must be maintained, county and city government must take a closer look at their fiscal management. The oil boom of the 1970s and early 1980s brought rapid revenue growth to numerous Oklahoma counties. Since that time, many municipal governments in Oklahoma have experienced a significant decline in their revenue base. The decline in the petroleum industry took away jobs and the loss of jobs caused a decline in general economic activity, population, and property value in many areas. This is particularly true in the more rural areas. For example, outside the two most metropolitan and populous counties (Oklahoma and Tulsa Counties) the average county population declined over 1,100 people between fiscal 1986 and 1992 (Table 1). During this period, average county government general fund revenue increased 11% yet inflation rose 23%.

Ad valorem taxes provide the majority of the average county's revenue. Within these seventy-five counties, the assessed value of taxable property rose 11% from 1986 to 1992 (Table 1). Since the mill levy is fixed at 10 mills for county general fund use, the 23% rise in prices resulted in reduced county purchasing power. In this climate, county officers are challenged to maintain the quality and quantity of services with shrinking financial resources. A similar story could probably be told for many small towns and cities experiencing declining or insufficient revenues due to declining population, declining economic activity, and the accompanying loss in sales tax revenues. The purpose of this paper is to present some financial analysis tools that may be employed to assist fiscal policy decision making. Although county government examples are used, parallel analysis can be performed for cities and towns.

Financial Analysis

Horizontal Analysis

Four commonly used techniques for financial analysis are horizontal, vertical, trend, and ratio analysis (Needles). These techniques are widely used although their names may not be familiar. Horizontal analysis, as its name implies, focuses on changes from one year to the next on each item of a comparative financial statement, that is, across years or “horizontally” across the printed financial statement. For example, a comparative financial statement for a county shows two years data listed side by side down the page. Total revenue in 1993 is shown to be $100,000 and for 1992 is $80,000. Horizontal analysis answers the questions (1) what was the amount of change from one year to the next? and (2) what was the percentage change from one year to the next? In this case, the dollar change was +$20,000 and the percentage change was +25%. Total revenue was $20,000 greater in 1993 than it was in 1992, an increase of 25% ($20,000/ $80,000). The advantage of horizontal analysis is the information provided with regard to changes in the entity in the most recent fiscal years. That is, it reveals the most current trends.

Table 2 is a horizontal analysis of actual expenditure accounts for an Oklahoma county. The expenditures in fiscal years 1991 and 1992 are listed side by side. The third column shows the actual dollar amount of change from 1991 to 1992. The fourth column shows the change as a percentage of the 1991 amount. This horizontal analysis makes clear things such as:

• Which account expends the largest number of dollars (General Government)
• Which account spent less in 1992 than in 1991 (County Clerk)
• The total change in expenditure from one year to the next ($49,343 or 9.72%)

Horizontal analysis of expenditures, revenue sources, changes in cash carry-over, and other financial data is not only informative, but may serve to raise relevant managerial questions. The information in Table 2, for example, may prompt county decision makers to ask:

1. Why did the Treasurer have a 17% increase when the county as a whole spent only 10% more?
2. How did the Clerk manage to get by with less money in 1991 than in 1992 and are further decreases possible?
3. What are the individual items within “All Other Expenditures” that caused such a large increase in expenditures?

The information summarized in this horizontal analysis is a significant step toward raising significant financial manage-
ment questions. The answers to these questions may be of considerable help in budgeting for the future.

**Vertical Analysis**

Vertical analysis, as its name implies, focuses on the various items listed up and down the page of a financial statement for a given year. On the income statement of a business, for example, gross revenue may be shown at the top, followed by each of the expenses of the business and net income at the bottom. Vertical analysis answers the question, what portion does each item contribute to the whole? More specifically, in the case of an income statement, vertical analysis tells what percentage each item is of gross income. If net income is $100,000 and gross income is $500,000, then net income is 20% of gross income. One benefit of vertical analysis is that by converting all numbers to percentages, it is much easier to compare differently sized entities whether they be private businesses or local governments. Once the numbers have been converted to percentages, they can be compared directly. This is especially true when large numbers are involved. Using percentages assists in understanding the relative importance of each item. Table 3 presents a vertical analysis of two years’ revenue for an Oklahoma county.

Table 3 indicates that this county derived almost 65% of its general fund revenues from ad valorem taxes in fiscal 1991 and almost 67% in 1992. Hence, it is obvious that the county is very dependent upon this revenue source. Another item of interest is that the “Other Sources of Revenue” declined in relative importance from 1991 to 1992. In 1991 other sources composed almost 19% of revenues but in 1992 provided almost 11%. Such an analysis brings to mind questions such as: What are the particular revenue sources within “Other Sources of Revenue” that declined so radically and what action can be taken to change the situation?

**Table 3. Vertical Analysis of Various County Revenue Sources, Fiscal Years 1991 - 1992.**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Revenue</td>
<td>325,669</td>
<td>335,542</td>
<td>66.78%</td>
<td>64.51%</td>
</tr>
<tr>
<td>County Clerk Fees</td>
<td>80,385</td>
<td>72,181</td>
<td>16.48%</td>
<td>13.88%</td>
</tr>
<tr>
<td>Interest on Investments</td>
<td>29,851</td>
<td>15,581</td>
<td>6.12%</td>
<td>3.00%</td>
</tr>
<tr>
<td>Other Sources of Revenue</td>
<td>51,795</td>
<td>96,849</td>
<td>10.62%</td>
<td>18.62%</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>487,699</td>
<td>520,153</td>
<td>100.00%</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

Vertical analysis is probably of greatest help when used to compare the subject entity (in this case a county) to a comparable entity or groups of entities. For example, it may be helpful for county officials to compare their county to the sum of all counties in Oklahoma (Table 4). The comparison reveals that the subject county is more dependent on the ad valorem tax for revenue than the average county. The average county in Oklahoma derives 55% of its revenue from ad valorem taxes, whereas, the subject county derives almost 67% of its revenue from this source. The typical county relies more heavily on county sales tax dollars and on “Other Sources” that are not explicitly shown in Table 4. Also, the subject county receives a larger portion of its revenue from county clerk fees.

Armed with this information, a decision maker in the county has a better picture of the similarities and differences of his/her county to all counties. This may raise questions such as:

1. What “other sources” of revenue are we missing out on or getting too little of?
2. Why have some counties turned to a sales tax?

**Trend Analysis**

Trend analysis of county revenues and expenditures have proven to be very beneficial to county officers across the state. Presented in tabular and graphic form, changes over time provide useful management information to county officials and other local leaders trying to efficiently manage public funds and to provide adequate services on a tight budget. Historical trends are often helpful in educating the citizenry about the need for additional tax revenues.

Trend analysis is much like horizontal analysis in that it looks at changes over time. However, trend analysis examines changes over several years in an attempt to see where an entity is headed. A trend index or a graph provides the analyst with a good method of seeing the direction an entity is headed and how fast it is headed there. It may also indicate changes that raise questions for further investigation. The primary advantage of trend analysis over horizontal analysis is the greater amount of information. Even though a historical trend does not assure continuation in the future, a multi-year trend provides a better indicator of future events than does a single-year change. Table 5 presents a trend analysis of the same county for which horizontal and vertical analyses have already been performed.

The top half of Table 5 contains the actual dollar amounts of revenue from several sources over the six year period. The bottom half of the table contains the trend indices which are computed by dividing each dollar amount of revenue by the base year revenue. In this case the base year is 1987. Hence,
the indices for ad valorem revenues are computed by dividing the amount in any given year by $312,855, the amount of ad valorem revenue in fiscal 1987. For instance, the index number for ad valorem revenues in 1987 is 1.00 (312,855/312,855). The index number for 1988 is 1.08 (337,282/312,855). The 1989 index number for county clerk fees is 0.80 (87,644/110,211). Once index numbers are computed, the change from the base year to the year in question is easily read. The index number for ad valorem revenues in 1988, 1.08, indicates that ad valorem revenues in 1988 were 108% as much as in 1987. The 1.15 in 1989 indicates that ad valorem revenues in 1989 were 115% (or 1.15 times) the amount in the base year, 1987. The decision maker can easily see that ad valorem revenues rose from 1987 to 1989, declined in 1990 and 1991, and finally rose a bit in 1992. Not only can this trend pattern be observed, but the percent change relative to the base year is also presented.

The indices presented in Table 5 give a clear picture of how each general fund revenue stream has changed since 1987. For example, the only revenue stream that was greater than a third the size of ad valorem revenues. Each of the other three revenue streams are less than a third the size of ad valorem revenues.

**Ratio Analysis**

The name, ratio analysis, also implies the obvious - the ratio of one statistic or measure to another. Return on investment or return on equity is a familiar financial ratio. In simple terms this is just the ratio of financial benefit (such as net income) divided by the amount of money invested. For example, a person buys a rent house for $50,000 and after one year receives net rental income after expenses of $4,000. The ratio, $4,000 / $50,000, indicates a return on investment of .08 or 8%. The natural question to ask is, how does this “ratio” compare to the normal or typical ratio for return on equity for rental housing? This is precisely the type of thought process that analysts use in ratio analysis.

Various ratios can be computed, but to be meaningful, they must be compared to some standards or benchmarks. Caution must be exercised in making such comparisons because differences in accounting methods and differences in size of the entity may cause various degrees of noncomparability. Yet business analysts continually find it useful to compare ratios of one company to the average ratio of the typical or average company in a particular industry group. Hence, the 8% return on the rental house should be compared to the normal or average return on similar rental housing. If the normal return is 10%, the 8% return is low and management may take appropriate steps to get a larger return on investment. If the normal return is 7%, the owner/manager may be quite satisfied with the 8% return and seek to continue management of the rent house as in the past.

Local government is not in the business of making a profit and generating a monetary return on investment. Nevertheless, local officials may employ some financial ratios in an effort to make local government as efficient as possible and maximize the services and benefits to the taxpayers.

Financial ratios are commonly used in the private sector but use of ratios in local government is uncommon and will require some creative thinking on the part of local officials. The following is a list of possible ratios. It is neither a comprehensive list of ratios that might be used nor the best ratios that might be used. It is a beginning point to stimulate thought and discussion.

1. **Ad Valorem Revenue / Total Revenue**
   This ratio provides a measure of the degree of dependence of the county on ad valorem tax receipts to finance operations. The larger the ratio, the larger is the county’s dependence on ad valorem dollars. In fiscal 1992, the average ratio for Oklahoma counties (excluding Tulsa and Oklahoma) was 0.54.

2. **Co. Sheriff Expenditure / Population**

3. **Election Expense / Population**
4. Revaluation Expense / Population

These three ratios plus any number of additional ratios could be derived to show the cost per person of a particular county government service. The Co. Sheriff Expenditure to Population ratio is one way of measuring the amount of law enforcement provided for each citizen. If the ratio is too low it is possible that too little law enforcement is being provided. On the other hand, if the ratio is too high, perhaps an excessive amount of law enforcement is being provided. Each county should compare its ratio to the average ratio of other, similar counties. The average ratio for Oklahoma counties (excluding Tulsa and Oklahoma) in fiscal 1992 was 14.45.

Election Expense / Population gives an indication of the degree of efficiency in holding elections. The fiscal 1992 average is 2.15. Revaluation Expense / Population gives an indication of the degree of efficiency in revaluing the county’s taxable property. The fiscal 1992 average is 4.30.

5. Insurance Expense / Employment

If each county would compute the amount of health insurance or liability insurance premium it pays per employee, then compare it to the amount paid by other counties for similar insurance, each county could get a better indication of the relative cost of their insurance coverage. County officials would get a better understanding of the cost relative to the benefits of their insurance policy.

6. County Sales Tax Revenue / Population

For those counties that have a county sales tax, this ratio would give an approximation of the average amount of sales tax paid by each person. That is, it would give an idea of the sales tax burden borne by each citizen. Of course, the county sales tax rate directly affects the amount of sales tax paid. Therefore, counties imposing a one-cent-sales tax would compare their ratio to that of other counties levying a one-cent tax.

In fiscal 1992, seventeen counties levied a 1% sales tax for the entire year. The average amount per person was $35.81. Six counties levied a 0.5 cent tax for all part of the year and another levied a 0.625 cent sales tax. Among these seven counties, the annualized average amount per citizen was $19.62. This is very close to half the amount paid in counties levying a full percent. Hence, if a county finds that its sales tax per person is relatively small, this may be a sign that the citizens are either relatively poor (having little money to spend) or that the citizens make a lot of purchases outside the county or both. If, for example, local leaders find that citizens are doing a lot of shopping outside the community, then they may launch a campaign with local chambers of commerce to promote local shopping.

On the other hand, if a county finds that it collects a relatively large amount of sales tax per citizen, it may be that the county has a significant number of visitors. In this case, the economic health of the entire community is enhanced by actions that promote continued visitation. Regardless of the particular situation, careful analysis is needed to assure that local officials are well informed before taking action. As mentioned above, any number of ratios may be computed and compared to the ratios of other counties. Which ratios are most appropriate is beyond the scope of this paper. Local officials in each community may find it useful to compute a number of ratios and over time, decide which ones are the most useful.

Summary and Conclusions

Upon completion of horizontal, vertical, trend, and ratio analysis, the analyst is ready to summarize the findings and draw conclusions. General statements can usually be made about the trend in revenues and expenditures, the ad valorem tax base, which activities require the greatest amount of money, and what particular items, such as health care insurance, are growing the fastest. Probably just as important, if not more so, are the questions that may be raised:

1. Why are motor vehicle license revenues increasing more rapidly than other sources of revenue?
2. Why did general fund expenditures for county treasurer functions increase at the same time that county clerk expenditures decreased?
3. How did the county treasurer manage to earn more interest income in 1992 than in 1991 during a time when interest rates were falling and can this trend be maintained?
4. How long can the county continue to maintain all current services with the amount of inflation exceeding the growth in revenues?
5. What services will be cut if revenue growth continues to be insufficient?
6. How will new legislation change county cash flows?

Answering such questions and prescribing policies and plans of actions to face the underlying problems is the heart of financial analysis. The methods of analysis described in this paper are simply the tools to help managers and decision makers identify the real problems. Once the underlying problems are correctly identified and understood, then they can be dealt with appropriately.

Data for a community and for the state can be obtained from county and city offices and several state agencies. Each city, county, and school district annually files an “Estimate of Needs and Financial Statement” with the State Auditor and Inspector. Copies of this report are available in local government offices or at the State Auditor and Inspector’s office. Copies of the financial report for past years are kept in the State Archives section of the State Library. Other reports, such as “State Payments to Local Governments are produced by the Oklahoma Tax Commission and may be available in libraries. Oklahoma Cooperative Extension Service compiles and publishes county financial data that is available upon request.

For further assistance call your county office of the Oklahoma Cooperative Extension Service or the author at Oklahoma State University, Stillwater, OK 74078-0505, Phone (405) 744-6159.
Comparison of County Government Finances Among Different Size Counties

Notie H. Lansford
Extension Economist

Brian Lamoreaux
Student Assistant

County officers annually go through the general fund budget process and decide how limited funds will be allocated among numerous county services. Budgeting can be a stressful process and county officials often search for guidelines and information that is helpful to them. A common practice is to compare one county to other counties of similar size (in terms of population and/or taxable value). Revenue and expenditure data for each county in Oklahoma is published annually by the Oklahoma Cooperative Extension Service.1 These data allow one to one county comparisons. However, little information has been published that examines county revenues and expenditures by size groups. This report provides a stratification of county revenues and expenditures by two size variables: (1) population and (2) net assessed (taxable) value. This information will aid comparison and contrast of counties, especially at budget time.

Stratification or dividing the state’s counties into size groups is necessary because of the wide range of population sizes and the economic and geographic diversity encountered across Oklahoma. In this report, two methods are used to group counties: (1) population and (2) net assessed value. Tulsa and Oklahoma Counties are by far the most populous and the wealthiest in terms of total assessed value. These distinctions make them unique in comparison to the other seventy-five counties. Because of the great difference that exists, this report excludes Tulsa and Oklahoma Counties.

County Rankings

Table 1 ranks the remaining seventy-five counties in order of increasing population size. The 1997 assessed value (1998 Fiscal Year) is also shown in the table. Table 2 ranks these seventy-five counties in order of increasing assessed value. Each county’s population is also presented. It is interesting to compare a county’s place in Table 1 with its place in Table 2. For example, Harmon County has the next to smallest population (Table 1) and has the smallest net assessed value (Table 2). On the other hand, Cimarron County has the smallest population but is listed twelfth in Table 2. One could surmise from this that Harmon County has a relatively small number of people and a relatively small tax base. Cimarron County has relatively few people but relatively more assessed value per person. Beaver County is even more pronounced in this regard. Beaver is ranked eighth in population, but is ranked thirty-ninth in assessed value. Generally speaking, the greater the tax base (assessed value) per capita, the easier it is for county government services to be provided at adequate levels and quality to the citizens.

Since the ad valorem tax is so important in financing county government, counties with larger assessed valuations, especially valuation per capita, can more easily finance county government services. Counties with smaller assessed values and smaller populations will tend to have a heavier tax burden per person even when minimal levels of county services are provided. Tables 3-8 support these assertions.

Stratification

Stratification of counties was performed in such a way as to have several counties in each group and to make the groups cover a reasonably similar range of population or assessed value. Four population groups were selected: (1) Group I – populations up to 9,000; (2) Group II – populations of 9,000 to 15,000; (3) Group III – populations of 15,000 to 40,000; and, (4) Group IV – populations of 40,000 to 200,000. For assessed value, five groups were selected: (1) Group I – assessed values of up to $35 million; (2) Group II - $35 to $70 million; (3) Group III – assessed values $70 to $105 million; (4) Group IV - $105 to $170 million; and, (5) Group V - $170 million to $700 million. Tables 3-8 show the average amounts of several revenue and expenditure categories for the seventy-five counties altogether and for each stratification grouping. Tables 3-5 contain the averages for each of the population groups. Tables 6-8 contain the averages for each of the assessed value groups. Tables 3 and 6 provide category averages of total funding and expenditures for each group, while Tables 5 and 8 provide per capita averages.

Population

Average cash surplus (carry-over), revenue streams, and expenditures for all 75 counties and for each of the four populations groups are shown in Table 3. Cash surplus plus total revenue equals the total dollars available for financing county general fund activities. Twelve specific expenditure activities are listed to show how funds were used. “Other

1 “Abstract of the General Fund for Counties in Oklahoma” and “Oklahoma Ad Valorem Mill Levies.”
For example, county sheriff expenditures are consistently about 20% of expenditures for all four groups (Table 4). General government (including maintenance and operation, insurance and employee benefits, and workers compensation) varies between 21.42% and 29.39% of expenditures. County clerk expenditures average 7.88%. County sheriff, county clerk, and general government comprise more than half of general fund expenditures for the average county.

The importance of stratifying county government expenditures and revenues becomes clear when examining Table 5. Revenues and expenditures per person are much larger in the smaller counties, especially Group I. Contrast the revenues per person in all counties (“Counties”) with revenues per person in Group I. An average $63.02 in ad valorem taxes is paid by each person in counties with less than 9,000 people, versus an average $33.01 for all counties. An average $36.38 per person in county sales taxes are collected in Group I counties versus $19.12 per capita for all counties. Total revenue (largely taxes) per person in Group I ($143.19) is more than double the aggregate average ($70.28). The same is also true of total expenditures. These numbers suggest that either small counties collect and spend too much on county government or that there is a basic, fixed cost associated with either small counties collect and spend too much on county government or that there is a basic, fixed cost associated with smaller counties, especially Group I. Contrast the revenue for this explanation. First, counties usually adopt a last resort, when basic county services are support for this explanation. First, counties usually adopt a

<table>
<thead>
<tr>
<th>Table 1. 1998 Fiscal Year County Population and Net Assessed Value in Order of Ascending Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>---</td>
</tr>
<tr>
<td>1</td>
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<tr>
<td>2</td>
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<td>27</td>
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<tr>
<td>28</td>
</tr>
<tr>
<td>29</td>
</tr>
</tbody>
</table>
I and II indicate that more small counties have adopted a sales tax. 2 Second, expenditures of general fund dollars in the “County Commissioners” account is generally zero or quite small in counties facing financial stress. “County Commissioner” account expenditures per capita in Group I is only $70, whereas in Groups III and IV it is $1.85 and $1.59, respectively. In summary, counties with less than 9,000 people spend more than $130 per person on county government services financed out of the county general fund and the larger counties (Groups III and IV) spend less than $60 per person for the same (and, in many cases, additional) services. This phenomenon is called economies of size. Economies of size can be defined as a reduction in cost per person (average cost) because resources are used more intensively, that is, the same building, piece of office equipment, computer, and such can be used to serve more people. Another way of saying this is that a resource (such as a computer) is more fully utilized. Or, economies of size could be exhibited in that the amount of additional resources necessary for each additional person is smaller. For example, one computer costing $10,000 might serve the needs of a 9,000 person county or the same computer with $4,000 of additional memory might serve the needs of a 15,000 person county. Thus, the cost for the additional 6,000 people is much smaller per person.

---

2 Twenty-five of the 33 counties with less than 15,000 people have a sales tax in effect. Twenty-four of the 42 larger population counties have a sales tax.
V are significantly less. Group V collections per person, for example, are about two-thirds that of Group I.

Another important point is the apparent economies of size in the provision of county government services. Economies of size refer to the ability to produce a larger quantity of services at a lower cost per unit of service. That is, the larger the county size, the smaller the cost to provide an additional unit of output. For example, Group I counties spend an average $23.96 per capita on general government (Table 8). Group II supplies these services at $27.45 per capita. Groups III and IV at $15.29 and $14.19 per capita, respectively, and Group V at $12.40 per capita. Hence, the larger the county, the smaller the cost per additional citizen. (Note the assumption is made that the same or similar level of services is provided in all counties.) This economies of size characteristic is also shown for county sheriff, county treasurer, cooperative extension, county clerk, court clerk, court assessor, revaluation/visual inspection, excise/equalization board, and election expense. Total expenditures per capita range from $90.82 to $53.77 per capita (Table 8). In summary, there is strong evidence indicating the potential for cost savings through economies of size. Unfortunately, several smaller counties are losing rather than gaining population. Fortunately, new technologies are constantly being developed that may assist counties in maintaining services at reasonable cost.

The notable exception to declining cost per capita as county size increases is the county commissioners general fund budget. In this case, the cost per person is generally proportional to county size. Most likely, this reflects greater financial and economic health among larger counties. Greater health allows commissioners the freedom to pay some personnel salaries or other expenses from the general fund and have more road money to apply directly to road construction and maintenance.

**Summary and Conclusions**

In the current economic and institutional environment in Oklahoma, county government in smaller counties (in terms of population and taxable value) collects almost twice as much revenue per capita to finance county general fund expenditures. Larger counties benefit from economies of size in the provision of county government services. Smaller counties must rely heavily on the county sales tax to supplement property tax revenues. Larger counties with an adequate tax base (plenty of property wealth) can often avoid imposing a county sales tax on their citizens. For many smaller counties already struggling to maintain or build their economy and population, the current framework of county government finance may hinder rather than help their efforts. That is, if taxes are relatively high, businesses and industries may locate elsewhere. Also, if services are under-funded, new or expanding industries may seek another location where services are not jeopardized. Nevertheless, since county sales taxes are voted on locally, each county has some control of its own future in this regard. If citizens adopt a sales tax, it must be assumed that they are willing to pay the price in order to maintain a certain set of county government services.

### Table 3. County General Fund Average Cash Balance, Revenue, and Expenditures, Statewide and by Population Group.

<table>
<thead>
<tr>
<th>Fiscal Year 1997</th>
<th>Counties*</th>
<th>Group I 0-9000</th>
<th>Group II 9-15,000</th>
<th>Group III 15-40,000</th>
<th>Group IV 40-200,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Counties</td>
<td>75</td>
<td>16</td>
<td>17</td>
<td>24</td>
<td>18</td>
</tr>
<tr>
<td>Item</td>
<td>(Dollars)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning Cash Surplus</td>
<td>$467,536</td>
<td>$279,125</td>
<td>$365,747</td>
<td>$472,122</td>
<td>$725,032</td>
</tr>
<tr>
<td>Revenues:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ad Valorem</td>
<td>946,774</td>
<td>357,964</td>
<td>428,865</td>
<td>817,492</td>
<td>2,131,671</td>
</tr>
<tr>
<td>County Clerk Rev</td>
<td>120,498</td>
<td>42,696</td>
<td>59,487</td>
<td>119,844</td>
<td>248,150</td>
</tr>
<tr>
<td>Motor Vehicle</td>
<td>35,340</td>
<td>6,188</td>
<td>15,316</td>
<td>37,319</td>
<td>77,528</td>
</tr>
<tr>
<td>Interest on Investment</td>
<td>101,831</td>
<td>77,144</td>
<td>69,821</td>
<td>86,254</td>
<td>173,443</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>548,275</td>
<td>206,682</td>
<td>308,961</td>
<td>607,572</td>
<td>998,871</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>262,875</td>
<td>122,724</td>
<td>158,708</td>
<td>249,713</td>
<td>503,383</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>2,015,393</td>
<td>813,396</td>
<td>1,041,158</td>
<td>1,918,193</td>
<td>4,133,549</td>
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<tr>
<td>Total Funds For Financing</td>
<td>$2,482,929</td>
<td>$1,092,521</td>
<td>$1,406,905</td>
<td>$2,390,315</td>
<td>$4,858,577</td>
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<tr>
<td>Expenditures:**</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>District Attorney</td>
<td>16,798</td>
<td>4,007</td>
<td>6,756</td>
<td>13,383</td>
<td>42,204</td>
</tr>
<tr>
<td>County Sheriff</td>
<td>349,831</td>
<td>156,322</td>
<td>219,097</td>
<td>335,522</td>
<td>664,387</td>
</tr>
<tr>
<td>County Treasurer</td>
<td>89,428</td>
<td>54,008</td>
<td>59,559</td>
<td>88,655</td>
<td>150,152</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>45,400</td>
<td>3,892</td>
<td>12,340</td>
<td>51,455</td>
<td>105,393</td>
</tr>
<tr>
<td>OK Coop. Extension</td>
<td>44,399</td>
<td>20,952</td>
<td>34,530</td>
<td>40,989</td>
<td>79,107</td>
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<tr>
<td>County Clerk</td>
<td>141,582</td>
<td>72,747</td>
<td>85,784</td>
<td>131,186</td>
<td>269,328</td>
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<td>Court Clerk</td>
<td>95,866</td>
<td>45,779</td>
<td>51,612</td>
<td>87,860</td>
<td>192,857</td>
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<td>County Assessor</td>
<td>83,213</td>
<td>47,171</td>
<td>52,292</td>
<td>74,354</td>
<td>156,265</td>
</tr>
<tr>
<td>Rural/Visual Inspec.</td>
<td>111,804</td>
<td>29,702</td>
<td>67,356</td>
<td>123,455</td>
<td>210,394</td>
</tr>
<tr>
<td>General Government</td>
<td>443,327</td>
<td>214,446</td>
<td>283,950</td>
<td>418,425</td>
<td>830,503</td>
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<tr>
<td>Excise/Equal</td>
<td>4,080</td>
<td>2,812</td>
<td>3,812</td>
<td>4,295</td>
<td>5,175</td>
</tr>
<tr>
<td>County Elections</td>
<td>55,125</td>
<td>29,872</td>
<td>33,165</td>
<td>53,527</td>
<td>100,442</td>
</tr>
<tr>
<td>Other Expenditures</td>
<td>315,559</td>
<td>61,198</td>
<td>55,825</td>
<td>102,897</td>
<td>1,070,512</td>
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<tr>
<td>Total Expenditures</td>
<td>1,796,211</td>
<td>742,965</td>
<td>966,077</td>
<td>1,526,004</td>
<td>3,876,719</td>
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<tr>
<td>End of Year Cash Surplus</td>
<td>$518,408</td>
<td>$334,886</td>
<td>$374,165</td>
<td>$527,586</td>
<td>$805,531</td>
</tr>
<tr>
<td>Avg. Population</td>
<td>28,677</td>
<td>5,681</td>
<td>11,611</td>
<td>27,874</td>
<td>66,308</td>
</tr>
</tbody>
</table>
### Table 4. County General Fund Average Sources of Financing and Expenditures Accounts as Percentage of Respective Totals.

<table>
<thead>
<tr>
<th>Fiscal Year 1997</th>
<th>Counties*</th>
<th>Group I 0-9000</th>
<th>Group II 9-15,000</th>
<th>Group III 15-40,000</th>
<th>Group IV 40-200,000</th>
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</thead>
<tbody>
<tr>
<td>Number of Counties</td>
<td>75</td>
<td>16</td>
<td>17</td>
<td>24</td>
<td>18</td>
</tr>
<tr>
<td>Item (Dollars)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning Cash Surplus</td>
<td>18.83%</td>
<td>25.55%</td>
<td>26.00%</td>
<td>19.75%</td>
<td>14.92%</td>
</tr>
<tr>
<td>Revenues:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ad Valorem</td>
<td>38.13%</td>
<td>32.76%</td>
<td>30.48%</td>
<td>34.20%</td>
<td>43.87%</td>
</tr>
<tr>
<td>County Clerk Rev</td>
<td>4.85%</td>
<td>3.91%</td>
<td>4.23%</td>
<td>5.01%</td>
<td>5.11%</td>
</tr>
<tr>
<td>Motor Vehicle</td>
<td>1.42%</td>
<td>0.57%</td>
<td>1.09%</td>
<td>1.58%</td>
<td>1.60%</td>
</tr>
<tr>
<td>Interest on Investment</td>
<td>4.09%</td>
<td>7.06%</td>
<td>4.96%</td>
<td>3.61%</td>
<td>3.58%</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>22.08%</td>
<td>18.92%</td>
<td>21.96%</td>
<td>25.42%</td>
<td>20.56%</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>10.59%</td>
<td>11.23%</td>
<td>11.28%</td>
<td>10.45%</td>
<td>10.36%</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>81.17%</td>
<td>74.45%</td>
<td>74.00%</td>
<td>80.25%</td>
<td>85.08%</td>
</tr>
<tr>
<td>Total Funds For Financing</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
</tr>
<tr>
<td>Expenditures:**</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Attorney</td>
<td>0.94%</td>
<td>0.54%</td>
<td>0.70%</td>
<td>0.88%</td>
<td>1.09%</td>
</tr>
<tr>
<td>County Sheriff</td>
<td>19.48%</td>
<td>21.04%</td>
<td>22.68%</td>
<td>21.99%</td>
<td>17.14%</td>
</tr>
<tr>
<td>County Treasurer</td>
<td>4.98%</td>
<td>7.27%</td>
<td>6.16%</td>
<td>5.81%</td>
<td>3.87%</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>2.53%</td>
<td>0.53%</td>
<td>1.28%</td>
<td>3.37%</td>
<td>2.72%</td>
</tr>
<tr>
<td>OK Coop. Extension</td>
<td>2.47%</td>
<td>2.82%</td>
<td>3.57%</td>
<td>2.69%</td>
<td>2.04%</td>
</tr>
<tr>
<td>County Clerk</td>
<td>7.88%</td>
<td>9.79%</td>
<td>8.88%</td>
<td>8.60%</td>
<td>6.98%</td>
</tr>
<tr>
<td>Court Clerk</td>
<td>5.34%</td>
<td>6.16%</td>
<td>5.34%</td>
<td>5.76%</td>
<td>4.97%</td>
</tr>
<tr>
<td>County Assessor</td>
<td>6.43%</td>
<td>6.35%</td>
<td>5.41%</td>
<td>4.87%</td>
<td>4.03%</td>
</tr>
<tr>
<td>Rural./Visual Inspec.</td>
<td>6.21%</td>
<td>4.00%</td>
<td>6.97%</td>
<td>8.09%</td>
<td>5.43%</td>
</tr>
<tr>
<td>General Government</td>
<td>24.68%</td>
<td>28.86%</td>
<td>29.39%</td>
<td>27.42%</td>
<td>21.42%</td>
</tr>
<tr>
<td>Excise/Equal</td>
<td>0.23%</td>
<td>0.38%</td>
<td>0.39%</td>
<td>0.28%</td>
<td>0.13%</td>
</tr>
<tr>
<td>County Elections</td>
<td>3.07%</td>
<td>4.02%</td>
<td>3.43%</td>
<td>3.51%</td>
<td>2.59%</td>
</tr>
<tr>
<td>Other Expenditures</td>
<td>17.57%</td>
<td>8.24%</td>
<td>5.78%</td>
<td>6.74%</td>
<td>27.61%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

* All Oklahoma Counties except Tulsa and Oklahoma.

**Expenditure amounts include any designated sales tax funds expended.

### Table 5. County General Fund Average Cash Balance, Revenues, and Expenditures, Statewide and by Population Group per Capita.

<table>
<thead>
<tr>
<th>Fiscal Year 1997</th>
<th>Counties*</th>
<th>Group I 0-9000</th>
<th>Group II 9-15,000</th>
<th>Group III 15-40,000</th>
<th>Group IV 40-200,000</th>
</tr>
</thead>
<tbody>
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<td>16</td>
<td>17</td>
<td>24</td>
<td>18</td>
</tr>
<tr>
<td>Item (Dollars)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning Cash Surplus</td>
<td>$16.30</td>
<td>$49.14</td>
<td>$31.50</td>
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<td>$10.93</td>
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<tr>
<td>Revenues:</td>
<td></td>
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<td></td>
<td></td>
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<tr>
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<td>63.02</td>
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<td>32.15</td>
</tr>
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<td>County Clerk Fees</td>
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<td>7.52</td>
<td>5.12</td>
<td>4.30</td>
<td>3.74</td>
</tr>
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<td>1.34</td>
<td>1.17</td>
</tr>
<tr>
<td>Interest on Investment</td>
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<td>7.59</td>
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<td>86.58</td>
<td>192.33</td>
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<td></td>
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</tr>
<tr>
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<td>0.58</td>
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<td>0.64</td>
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<td>County Sheriff</td>
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<td>5.13</td>
<td>3.18</td>
<td>2.26</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>1.58</td>
<td>0.70</td>
<td>1.06</td>
<td>1.25</td>
<td>1.59</td>
</tr>
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<td>OK Coop. Extension</td>
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<td>1.47</td>
<td>1.19</td>
</tr>
<tr>
<td>County Clerk</td>
<td>4.94</td>
<td>12.81</td>
<td>7.39</td>
<td>4.71</td>
<td>4.06</td>
</tr>
<tr>
<td>Court Clerk</td>
<td>3.34</td>
<td>8.06</td>
<td>4.44</td>
<td>3.15</td>
<td>2.91</td>
</tr>
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<td>0.08</td>
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<td>1.92</td>
<td>1.51</td>
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<td>4.81</td>
<td>3.69</td>
<td>16.14</td>
</tr>
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<td>Total Expenditures</td>
<td>62.64</td>
<td>130.79</td>
<td>83.20</td>
<td>54.75</td>
<td>58.47</td>
</tr>
<tr>
<td>End of Year Cash Surplus</td>
<td>18.08</td>
<td>58.95</td>
<td>32.22</td>
<td>18.93</td>
<td>12.15</td>
</tr>
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</table>

End of Year Cash Surplus Average Population:

<table>
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<tr>
<th>Fiscal Year 1997</th>
<th>Counties*</th>
<th>Group I 0-9000</th>
<th>Group II 9-15,000</th>
<th>Group III 15-40,000</th>
<th>Group IV 40-200,000</th>
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</thead>
<tbody>
<tr>
<td>Number of Counties</td>
<td>75</td>
<td>16</td>
<td>17</td>
<td>24</td>
<td>18</td>
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<tr>
<td>Item (Dollars)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Avg. Population</td>
<td>28,677</td>
<td>5,681</td>
<td>11,611</td>
<td>27,874</td>
<td>66,308</td>
</tr>
</tbody>
</table>

* All Oklahoma Counties except Tulsa and Oklahoma.

**Expenditure amounts include any designated sales tax funds expended.
Table 6. County General Fund Average Cash Balance, Revenues, and Expenditures, by Assessed Value Group.

<table>
<thead>
<tr>
<th>Fiscal Year 1997</th>
<th>Group I</th>
<th>Group II</th>
<th>Group III</th>
<th>Group IV</th>
<th>Group V*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0 - 35</td>
<td>35 - 70</td>
<td>70 - 105</td>
<td>105 - 170</td>
<td>170 - 700</td>
</tr>
<tr>
<td>Number of Counties</td>
<td>17</td>
<td>17</td>
<td>18</td>
<td>11</td>
<td>12</td>
</tr>
<tr>
<td>Beginning Cash Surplus</td>
<td>$243,576</td>
<td>$353,224</td>
<td>$405,349</td>
<td>$585,567</td>
<td>$931,841</td>
</tr>
<tr>
<td>Revenues per Capita</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ad Valorem</td>
<td>268,961</td>
<td>449,852</td>
<td>821,632</td>
<td>1,194,948</td>
<td>2,571,198</td>
</tr>
<tr>
<td>County Clerk Fees</td>
<td>38,875</td>
<td>64,243</td>
<td>119,468</td>
<td>170,592</td>
<td>271,453</td>
</tr>
<tr>
<td>Motor Vehicle Fees</td>
<td>8,781</td>
<td>15,525</td>
<td>30,406</td>
<td>57,690</td>
<td>87,951</td>
</tr>
<tr>
<td>Interest on Investments</td>
<td>62,297</td>
<td>75,385</td>
<td>91,891</td>
<td>138,152</td>
<td>175,666</td>
</tr>
<tr>
<td>Sales Tax Receipts</td>
<td>293,577</td>
<td>289,465</td>
<td>365,086</td>
<td>1,012,028</td>
<td>1,125,424</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>132,619</td>
<td>159,239</td>
<td>232,481</td>
<td>356,357</td>
<td>554,120</td>
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<tr>
<td>Total Revenue</td>
<td>805,111</td>
<td>1,053,709</td>
<td>1,660,964</td>
<td>2,929,767</td>
<td>4,785,812</td>
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<tr>
<td>Total Funds for Financing</td>
<td>$1,048,687</td>
<td>$1,406,933</td>
<td>$2,066,313</td>
<td>$3,515,334</td>
<td>$5,717,653</td>
</tr>
<tr>
<td>Expenditures per Capita:**</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Attorney</td>
<td>5,153</td>
<td>4,597</td>
<td>14,085</td>
<td>15,849</td>
<td>55,516</td>
</tr>
<tr>
<td>County Sheriff</td>
<td>159,810</td>
<td>213,068</td>
<td>346,930</td>
<td>106,373</td>
<td>174,304</td>
</tr>
<tr>
<td>County Treasurer</td>
<td>46,825</td>
<td>56,920</td>
<td>93,426</td>
<td>104,153</td>
<td>229,665</td>
</tr>
<tr>
<td>County Commissioner</td>
<td>6,280</td>
<td>4,870</td>
<td>43,337</td>
<td>80,232</td>
<td>129,404</td>
</tr>
<tr>
<td>OK Coop Extension</td>
<td>23,239</td>
<td>27,424</td>
<td>45,559</td>
<td>183,921</td>
<td>298,708</td>
</tr>
<tr>
<td>County Clerk</td>
<td>41,289</td>
<td>49,442</td>
<td>96,992</td>
<td>114,501</td>
<td>169,392</td>
</tr>
<tr>
<td>Court Clerk</td>
<td>61,035</td>
<td>88,736</td>
<td>136,939</td>
<td>239,708</td>
<td>398,708</td>
</tr>
<tr>
<td>County Assessor</td>
<td>42,416</td>
<td>51,314</td>
<td>75,296</td>
<td>175,907</td>
<td>223,752</td>
</tr>
<tr>
<td>Reval./Visual Inspect.</td>
<td>49,977</td>
<td>66,937</td>
<td>99,245</td>
<td>175,907</td>
<td>223,752</td>
</tr>
<tr>
<td>General Government</td>
<td>202,776</td>
<td>297,175</td>
<td>407,758</td>
<td>547,725</td>
<td>948,814</td>
</tr>
<tr>
<td>Excise/Equal. Board</td>
<td>3,227</td>
<td>3,761</td>
<td>4,452</td>
<td>5,209</td>
<td>1,107</td>
</tr>
<tr>
<td>County Election Exp.</td>
<td>30,578</td>
<td>31,760</td>
<td>54,259</td>
<td>88,688</td>
<td>111,885</td>
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<td>Other Expenditures</td>
<td>96,048</td>
<td>48,986</td>
<td>16,452</td>
<td>349,720</td>
<td>1,421,522</td>
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<td>Total Expenditures</td>
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<td>$944,989</td>
<td>$1,434,052</td>
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<td>End of Year Cash Surplus</td>
<td>$262,243</td>
<td>$406,662</td>
<td>$441,454</td>
<td>$662,423</td>
<td>$1,023,031</td>
</tr>
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</table>

*All Oklahoma Counties except Tulsa and Oklahoma.
**Expenditure amounts include any designated sales tax funds expended.

Table 7. Sources of Financing and Expenditures Accounts as Percentages of Respective Totals.

<table>
<thead>
<tr>
<th>Fiscal Year 1997</th>
<th>Group I</th>
<th>Group II</th>
<th>Group III</th>
<th>Group IV</th>
<th>Group V*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0 - 35</td>
<td>35 - 70</td>
<td>70 - 105</td>
<td>105 - 170</td>
<td>170 - 700</td>
</tr>
<tr>
<td>Number of Counties</td>
<td>17</td>
<td>17</td>
<td>18</td>
<td>11</td>
<td>12</td>
</tr>
<tr>
<td>Beginning Cash Surplus</td>
<td>23.23%</td>
<td>25.11%</td>
<td>19.62%</td>
<td>16.66%</td>
<td>16.30%</td>
</tr>
<tr>
<td>Revenues per Capita</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ad Valorem</td>
<td>25.65%</td>
<td>31.97%</td>
<td>39.76%</td>
<td>44.97%</td>
<td>44.97%</td>
</tr>
<tr>
<td>County Clerk Fees</td>
<td>3.71%</td>
<td>4.57%</td>
<td>5.78%</td>
<td>4.85%</td>
<td>4.75%</td>
</tr>
<tr>
<td>Motor Vehicle Fees</td>
<td>0.84%</td>
<td>1.10%</td>
<td>1.47%</td>
<td>1.64%</td>
<td>1.54%</td>
</tr>
<tr>
<td>Interest on Investments</td>
<td>5.94%</td>
<td>5.36%</td>
<td>4.45%</td>
<td>3.93%</td>
<td>3.07%</td>
</tr>
<tr>
<td>Sales Tax Receipts</td>
<td>27.99%</td>
<td>20.57%</td>
<td>17.67%</td>
<td>19.68%</td>
<td>19.68%</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>12.65%</td>
<td>11.32%</td>
<td>11.25%</td>
<td>10.14%</td>
<td>9.69%</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>76.77%</td>
<td>74.89%</td>
<td>80.38%</td>
<td>83.34%</td>
<td>83.70%</td>
</tr>
<tr>
<td>Total Funds for Financing</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
</tr>
<tr>
<td>Expenditures per Capita:**</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Attorney</td>
<td>0.67%</td>
<td>0.49%</td>
<td>0.98%</td>
<td>0.72%</td>
<td>1.20%</td>
</tr>
<tr>
<td>County Sheriff</td>
<td>20.79%</td>
<td>22.55%</td>
<td>24.19%</td>
<td>17.47%</td>
<td>16.96%</td>
</tr>
<tr>
<td>County Treasurer</td>
<td>6.09%</td>
<td>6.02%</td>
<td>6.51%</td>
<td>4.85%</td>
<td>3.76%</td>
</tr>
<tr>
<td>County Commissioners</td>
<td>9.82%</td>
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<td>3.02%</td>
<td>3.66%</td>
<td>2.79%</td>
</tr>
<tr>
<td>OK Coop Extension</td>
<td>3.02%</td>
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<td>3.18%</td>
<td>2.56%</td>
<td>1.85%</td>
</tr>
<tr>
<td>County Clerk</td>
<td>7.94%</td>
<td>9.39%</td>
<td>9.55%</td>
<td>8.39%</td>
<td>6.44%</td>
</tr>
<tr>
<td>Court Clerk</td>
<td>5.37%</td>
<td>5.23%</td>
<td>6.76%</td>
<td>4.75%</td>
<td>4.95%</td>
</tr>
<tr>
<td>County Assessor</td>
<td>5.52%</td>
<td>5.43%</td>
<td>5.25%</td>
<td>5.23%</td>
<td>3.65%</td>
</tr>
<tr>
<td>Reval./Visual Inspect.</td>
<td>6.50%</td>
<td>7.08%</td>
<td>6.92%</td>
<td>8.03%</td>
<td>4.78%</td>
</tr>
<tr>
<td>General Government</td>
<td>26.38%</td>
<td>31.45%</td>
<td>28.43%</td>
<td>25.00%</td>
<td>20.45%</td>
</tr>
<tr>
<td>Excise/Equal. Board</td>
<td>0.42%</td>
<td>0.40%</td>
<td>0.27%</td>
<td>0.24%</td>
<td>0.11%</td>
</tr>
<tr>
<td>County Election Exp.</td>
<td>3.98%</td>
<td>3.36%</td>
<td>3.78%</td>
<td>3.13%</td>
<td>2.41%</td>
</tr>
<tr>
<td>Other Expenditures</td>
<td>12.50%</td>
<td>5.18%</td>
<td>1.15%</td>
<td>15.96%</td>
<td>30.64%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

*All Oklahoma Counties except Tulsa and Oklahoma.
**Expenditure amounts include any designated sales tax funds expended.
### Table 8. County General Fund Average Cash Balance, Revenues, and Expenditures, by Assessed Value Group per Capita.

<table>
<thead>
<tr>
<th>Fiscal Year 1997</th>
<th>Group I</th>
<th>Group II</th>
<th>Group III</th>
<th>Group IV</th>
<th>Group V*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Counties</td>
<td>0 - 35</td>
<td>35 - 70</td>
<td>70 - 105</td>
<td>105 - 170</td>
<td>170 - 700</td>
</tr>
<tr>
<td>Beginning Cash Surplus</td>
<td>$28.78</td>
<td>$32.62</td>
<td>$15.20</td>
<td>$15.17</td>
<td>$12.18</td>
</tr>
</tbody>
</table>

#### Revenues per Capita

<table>
<thead>
<tr>
<th>Source</th>
<th>Group I</th>
<th>Group II</th>
<th>Group III</th>
<th>Group IV</th>
<th>Group V*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem</td>
<td>31.78</td>
<td>41.55</td>
<td>30.81</td>
<td>4.42</td>
<td>3.55</td>
</tr>
<tr>
<td>County Clerk Fees</td>
<td>4.59</td>
<td>5.93</td>
<td>4.48</td>
<td>4.42</td>
<td>3.55</td>
</tr>
<tr>
<td>Motor Vehicle Fees</td>
<td>1.04</td>
<td>1.43</td>
<td>1.14</td>
<td>1.49</td>
<td>1.15</td>
</tr>
<tr>
<td>Interest on Investments</td>
<td>7.36</td>
<td>6.96</td>
<td>3.45</td>
<td>3.58</td>
<td>2.30</td>
</tr>
<tr>
<td>Sales Tax Receipts</td>
<td>34.69</td>
<td>26.74</td>
<td>13.69</td>
<td>26.21</td>
<td>14.71</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>15.67</td>
<td>14.71</td>
<td>8.72</td>
<td>9.23</td>
<td>7.24</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>95.12</td>
<td>97.32</td>
<td>62.28</td>
<td>75.89</td>
<td>62.55</td>
</tr>
</tbody>
</table>

#### Total Funds for Financing

<table>
<thead>
<tr>
<th>Source</th>
<th>Group I</th>
<th>Group II</th>
<th>Group III</th>
<th>Group IV</th>
<th>Group V*</th>
</tr>
</thead>
<tbody>
<tr>
<td>$123.90</td>
<td>$129.94</td>
<td>$77.48</td>
<td>$91.06</td>
<td>$74.73</td>
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</tr>
</tbody>
</table>

#### Expenditures per Capita:

<table>
<thead>
<tr>
<th>Source</th>
<th>Group I</th>
<th>Group II</th>
<th>Group III</th>
<th>Group IV</th>
<th>Group V*</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Attorney</td>
<td>0.61</td>
<td>0.42</td>
<td>0.53</td>
<td>0.41</td>
<td>0.73</td>
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#### End of the Year Cash Surplus

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<th>Group II</th>
<th>Group III</th>
<th>Group IV</th>
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<td>$16.55</td>
<td>$17.16</td>
<td>$13.37</td>
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</tbody>
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*All Oklahoma Counties except Tulsa and Oklahoma.

**Expenditure amounts include any designated sales tax funds expended.*
Oklahoma Constitution
§ 7. Due process of law.

No person shall be deprived of life, liberty, or property, without due process of law.
$11. Officers - Personal attention to duties - Intoxication.

Every person elected or appointed to any office or employment of trust or profit under the laws of the State, or under any ordinance of any municipality thereof, shall give personal attention to the duties of the office to which he is elected or appointed. Drunkenness and the excessive use of intoxicating liquors while in office shall constitute sufficient cause for impeachment or removal therefrom.
Oklahoma Constitution
Article Bill Of Rights
Section Article 2 section 12 - Officers of United States or other states - Ineligibility to office.
Cite as: O.S. § 2-12

§ 12. Officers of United States or other states - Ineligibility to office.

No member of Congress from this State, or person holding any office of trust or profit under the laws of any other State, or of the United States, shall hold any office of trust or profit under the laws of this State.
§ 50. Exemption of property from taxation.

The Legislature shall pass no law exempting any property within this State from taxation, except as otherwise provided in this Constitution.
§ 5. Telegraph and telephone companies - Exchange of messages - Physical

All telephone and telegraph lines, operated for hire, shall each respectively, receive and transmit each other's messages without delay or discrimination, and make physical connections with each other's lines, under such rules and regulations as shall be prescribed by law, or by any commission created by this Constitution, or any act of the Legislature, for that purpose.

No railroad, transportation, transmission, or other public service corporation in existence at the time of the adoption of this Constitution, shall have the benefit of any future legislation, except on condition of complete acceptance of all the provisions of this Constitution, applicable to railroads, transportation companies, transmission companies, and other public service corporations: Provided, That nothing herein shall be construed as validating any charter which may be invalid, or waiving any of the conditions contained in any charter.
§ 5. Surrender of power of taxation - Uniformity of taxes.

The power of taxation shall never be surrendered, suspended, or contracted away. Taxes shall be uniform upon the same class of subjects.
§ 6. Property exempt from taxation - Exemptions under territorial laws - Exemption of certain property for limited time.

(a) Except as otherwise provided in subsection (b) of this section, all property used for free public libraries, free museums, public cemeteries, property used exclusively for nonprofit schools and colleges, and all property used exclusively for religious and charitable purposes, and all property of the United States except property for which a federal agency obtains title through foreclosure, voluntary or involuntary liquidation or bankruptcy unless the taxation of such property is prohibited by federal law; all property of this state, and of counties and of municipalities of this state; household goods of the heads of families, tools, implements, and livestock employed in the support of the family, not exceeding One Hundred Dollars ($100.00) in value, and all growing crops, shall be exempt from taxation: Provided, that all property not herein specified now exempt from taxation under the laws of the Territory of Oklahoma, shall be exempt from taxation until otherwise provided by law.

All property owned by the Murrow Indian Orphan Home, located in Coal County, and all property owned by the Whitaker Orphan Home, located in Mayes County, so long as the same shall be used exclusively as free homes or schools for orphan children, and for poor and indigent persons, and all fraternal orphan homes, and other orphan homes, together with all their charitable funds, shall be exempt from taxation, and such property as may be exempt by reason of treaty stipulations, existing between the Indians and the United States government, or by federal laws, during the force and effect of such treaties or federal laws. The Legislature may authorize any incorporated city or town, by a majority vote of its electors voting thereon, to exempt manufacturing establishments and public utilities from municipal taxation, for a period not exceeding five (5) years, as an inducement to their location.

(b) The board of county commissioners of any county may call a special election to determine whether or not household goods of the heads of families and livestock employed in support of the family located within the county shall be exempt from ad valorem taxation. Such an election shall also be called by the board upon petition signed by not less than twenty-five percent (25%) of the registered voters of the county. Upon passage of the question, the exemption provided for in this subsection shall become effective on January 1 of the following year.
§ 6A Intangible personal property exempt from ad valorem or other tax.

Intangible personal property as below defined shall not be subject to ad valorem tax or to any other tax in lieu of ad valorem tax within this State:

(a) Money and cash on hand, including currency, gold, silver, and other coin, bank drafts, certified checks, and cashier’s checks.

(b) Money on deposit in any bank, trust company, or other depository of money, within or without the State of Oklahoma, including certificates of deposit.

(c) Accounts and bills receivable, including brokerage accounts, and other credits, whether secured or unsecured.

(d) Bonds, promissory notes, debentures, and all other evidences of debt whether secured or unsecured; except notes, debentures, and other evidences of debt secured by real estate mortgages which are subject to the Mortgage Registration Tax under Sections 12351 - 12362, inclusive, Oklahoma Statutes, 1931 (68 O.S. 1961, Sections 1171 - 1182).

(e) Shares of stock or other written evidence or proportional shares of beneficial interests in corporations, joint stock companies, associations, syndicates, express or business trusts, special or limited partnerships, or other business organizations.

(f) All interests in property held in trust or on deposit within or without this State, and whether or not evidenced by certificates, shares, or other written evidence of beneficial ownership.

(g) Final judgments for the payment of money.

(h) All annuities and annuity contracts.

The effective date of this Amendment shall be January 1, 1969; provided, that the intangible personal property taxes levied for the year 1968 shall be collected.

Historical Data

§ 7. Assessments for local improvements.

The Legislature may authorize county and municipal corporations to levy and collect assessments for local improvements upon property benefited thereby, homesteads included, without regard to a cash valuation.
§ 8. Valuation of property for taxation - Limit on percentage of fair cash value - Approval by voters.

A. Except as otherwise provided in Article X of this Constitution, beginning January 1, 1997, all property which may be taxed ad valorem shall be assessed for taxation as follows:

1. Tangible personal property shall not be assessed for taxation at less than ten percent (10%) nor more than fifteen percent (15%) of its fair cash value, estimated at the price it would bring at a fair voluntary sale;

2. Real property shall not be assessed for ad valorem taxation at a value less than eleven percent (11%) nor greater than thirteen and one-half percent (13.5%) of its fair cash value for the highest and best use for which such property was actually used, or was previously classified for use, during the calendar year next preceding the first day of January on which the assessment is made. The transfer of property without a change in its use classification shall not require a reassessment based exclusively upon the sale value of such property. In connection with the foregoing, the Legislature shall be empowered to enact laws defining classifications of use for the purpose of applying standards to facilitate uniform assessment procedures in this state; and

3. All other property which is assessed by the State Board of Equalization shall be assessed for ad valorem taxation at the percentage of its fair cash value, estimated at the price it would bring at a fair voluntary sale, at which it was assessed on January 1, 1996.

A. Beginning January 1, 1997, the percentage at which real or tangible personal property is assessed within a county shall not be increased except upon approval by a majority of the registered voters of the county, voting at an election called for that purpose by a majority of the county commissioners, or upon a petition initiated by not less than ten percent (10%) of the registered voters of the county based on the total number of votes cast at the last general election for the county office receiving the highest number of votes at the election. In no event shall the percentage be increased by more than one percentage point per year or increase in excess of the limitations set forth in paragraphs 1 and 2 of subsection A of this section. The percentage at which real or tangible personal property is assessed within a county may be decreased, within the limitations set forth in paragraphs 1 and 2 of subsection A of this section, without approval of the voters of the county.

B. Any officer or other person authorized to assess values or subjects for taxation, who shall commit any wilful error in the performance of the duties of the office, shall be deemed guilty of malfeasance, and upon conviction thereof shall forfeit the office and be otherwise punished as may be provided by law.

Historical Data

Amended by State Question No. 675, Legislative Referendum No. 305, eff. November 05, 1996 (superseded document available)
§ 8A. Approval of exemption of household goods of heads of families and livestock employed in support of family - Adjusted millage rate - Computation procedure - Maximum rate

(a) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the millage rate levied against the net taxable valuation of all property of each taxing jurisdiction located within such county levying ad valorem taxes for a general fund or a building fund shall be adjusted pursuant to the provisions of subsection (b) of this section to compensate for the potential loss of revenue to the taxing jurisdiction directly attributable to the exemption of all such property. For purposes of this section, "taxing jurisdiction" shall include, but not be limited to, counties, cities, towns, common school districts, vocational-technical school districts and any other unit of government authorized to collect ad valorem taxes from millage levied against the taxable value of property.

(b) The adjusted millage rate for a general fund or building fund of each taxing jurisdiction located within a county which exempts household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of this Article shall be computed, for each taxing jurisdiction, by dividing the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective by the difference between the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective and the net taxable valuation of the household goods of the heads of families and livestock employed in support of the family for the year preceding the year in which the exemption of such property becomes effective. The resulting quotient shall be the millage adjustment factor, and shall be multiplied by the millage rate which would otherwise have been applied for the year in which the exemption of such property becomes effective to derive the adjusted millage rate, which shall be levied against the net taxable valuation of all property, other than the exempt property, within the jurisdiction for the year in which the exemption of household goods of the heads of families and livestock employed in support of the family becomes effective; provided, such adjusted millage rate may be increased or decreased in the manner provided by the provisions of this Article.

(c) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the maximum allowable millage for any millage levied by any taxing jurisdiction located within such county for a general fund or building fund, as prescribed by Sections 9, 9A, 9B, 9C, 9D, 10, 10A, 10B and 35 of this article or as otherwise authorized by Section 36 of Article V of the Oklahoma Constitution, shall be adjusted by multiplying such millage by the millage adjustment factor as specified in subsection (b) of this section. The resulting product shall be the adjusted maximum allowable millage for that particular millage levied by such taxing jurisdiction for a general fund or building fund.

(d) If approved by the people, this section will become effective January 1, 1993.
Despite any provision to the contrary, the fair cash value of any parcel of locally assessed real property shall not increase by more than five percent (5%) in any taxable year. The provisions of this section shall not apply in any year when title to the property is transferred, changed, or conveyed to another person, or when improvements have been made to the property. If title to the property is transferred, changed, or conveyed to another person, the property shall be assessed for that year based on the fair cash value as set forth in Section 8 of Article X of this Constitution. If any improvements are made to the property, the increased value to the property as a result of the improvement shall be assessed for that year based on the fair cash value as set forth in Section 8 of Article X of this Constitution. The provisions of this section shall be effective January 1, 1997, and thereafter for counties which are in compliance with the applicable law or administrative regulations governing valuation of locally assessed real property as of such date. For counties which are not in compliance with such laws or regulations as of January 1, 1997, the provisions of this section shall be effective January 1 of the year following the date the county is deemed to be in compliance with such laws or regulations as provided by law. The provisions of this section shall not apply to any personal property which may be taxed ad valorem or any property which may be valued or assessed by the State Board of Equalization.

The Legislature shall enact any laws necessary to implement the provisions of this section.

Historical Data

Added by State Question No. 676, Legislative Referendum No. 306, adopted at election held on Nov. 5, 1996.
Limit on fair cash value on homestead.
§ 9. Amount of ad valorem tax.

(a) Except as herein otherwise provided, the total taxes for all purposes on an ad valorem basis shall not exceed, in any taxable year, fifteen (15) mills on the dollar, no less than five (5) mills of which is hereby apportioned for school district purposes, the remainder to be apportioned between county, city, town and school district, by the County Excise Board, until such time as a regular apportionment thereof is otherwise provided for by the Legislature.

No ad valorem tax shall be levied for State purposes, nor shall any part of the proceeds of any ad valorem tax levy upon any kind of property in this State be used for State purposes.

(b) A tax of four (4) mills on the dollar valuation of all taxable property in the county shall be levied annually in each county of the State for school purposes and, until otherwise provided by law, the proceeds thereof shall be apportioned to the school districts of the county by the County Treasurer on the basis of the legal average daily attendance for the preceding school year as certified by the State Board of Education. Provided that in case a school district lies in more than one county, such district shall be deemed a school district of the county having the greater part of the area comprising such district, unless otherwise provided by law, and shall be entitled to participate in the proceeds of such tax on the same basis as districts lying wholly within such county but revenue from such tax on the assessed valuation of the district in other counties shall, when collected, be transmitted to the County Treasurer of such county having the greater part of the area comprising the district, unless otherwise provided by law, and be apportioned as hereinbefore provided for the proceeds of such tax on the assessed valuation of such county. Not to exceed seventy-five per centum (75%) of the amount received by a school district from the proceeds of such county levy in any year shall be required to finance the State guaranteed program of such district.

(c) Upon certification of a need therefor by the board of education of any school district an additional tax of not to exceed fifteen (15) mills on the dollar valuation of all taxable property in the district shall be levied for the benefit of the schools of such district.

(d) In addition to the levies hereinbefore authorized, any school district may make an emergency levy for the benefit of the schools of such district, in an amount not to exceed five (5) mills on the dollar valuation of the taxable property in such district when approved by a majority of the electors of the district voting on the question at an election called for such purpose. This emergency levy shall provide only sufficient additional revenue to meet the needs of the district each fiscal year as determined by the board of such district and must be approved by a majority of the electors voting on said question at such an election for each fiscal year.

(d-1) In addition to the levies hereinbefore authorized, any school district may make a local support levy for the benefit of the schools of such district, in an amount not to exceed ten (10) mills on the dollar valuation of the taxable property in such district, when approved by a majority of the ad valorem taxpaying voters voting on said question at an election for each fiscal year called for such purposes. This local
support levy shall provide only sufficient additional revenue to meet the needs of the district for each such fiscal year as determined by the board of such district; provided, an elector desiring to vote upon such local support levy must present an ad valorem tax receipt for the year immediately preceding before being issued a ballot, or sign a sworn affidavit certifying the fact of such payment.

(e) The amount of revenue from school district ad valorem taxes levied under (a) and (c) of this Section which any school district may be required to use to finance its State guaranteed program shall not be in excess of its share, based upon its relative taxpaying ability as may be defined by law, of an amount equivalent to the net proceeds from a fifteen (15) mill tax levy on the aggregate net assessed valuation of the State; but until such relative taxpaying ability is defined by the Legislature, the amount of revenue from such taxes which any school district may be required to use to finance its State guaranteed program shall not be in excess of the net proceeds from an ad valorem tax levy of fifteen (15) mills on the dollar net assessed valuation of the district. No part of the proceeds from any ad valorem levy for emergency levy and local support levy under (d) and (d-1) of this Section shall be required to finance the State guaranteed program of such district.

Nothing in the amendments to the Constitution incorporated herein shall be construed to amend, alter or supersede the present application of Article XII-A, Sections 1 and 2 of the Oklahoma Constitution.

(f) Should the amendment contained in subsection (d-1) hereof be adopted on September 14, 1965, the school board of any school district in the State may within ten (10) days thereafter file with the Excise Board of the county a supplemental estimate of needs and call a special election within fifteen (15) days after such call upon the new local support levy or emergency levy if not previously submitted, or both. The school board shall advertise notice of such election by publication in at least one issue of a newspaper having general circulation in the school district, or by posting in five public places in the district at least five (5) days before such election. Should the electors of the school district vote such additional levy in such election, the County Excise Board shall forthwith compute the levy and certify appropriations for all affected school districts and refile the budgets with the County Clerk and with the State Auditor. Notice of the filing of said budget shall be given as required by law. The forty (40) day protest period shall begin immediately upon the filing of said budgets.

For the fiscal year 1965-66, the Excise Board of each county shall not finally compute the levy nor certify the appropriations for the school districts of the State until after the school district shall have had the opportunity to hold a special election as provided herein.

Temporary appropriations, up to forty per centum (40%) of the estimated funds needed by the school board of any district in the State for the fiscal year 1965-66, may be approved any time after the beginning of such fiscal year.

Upon the computation of the levy and certification of appropriations by the Excise Board, the County Assessor shall prepare or revise the tax rolls and deliver the same to the County Treasurer who shall proceed with the collection of the taxes as required by law.

Should it become necessary, because of the delay in computing levies and certifying appropriations as herein provided, the Governor may, by executive order, extend the time when taxes will be delinquent for the year of 1965, and that year only. Such extension of time shall be for the minimum time necessary to permit the County Assessor and County Treasurer to perform their duties as required by law.
§ 9A. Additional county ad valorem tax levy for department of health.

For the purpose of maintaining or aiding in maintaining a department of health within any county of the State, an additional levy not to exceed two and one-half mills on the dollar of the assessed valuation of the county may be levied annually, when such levy is approved by a majority of the qualified ad valorem tax paying voters of the county, voting on the question at an election called for such purpose by the Board of County Commissioners, or by initiative petition by voters of a county. A maximum levy of two and one-half mills may be made for such purpose after such approval until repealed by a majority of the qualified ad valorem tax paying voters of the county, voting on the question at an election called for such purpose by the Board of County Commissioners, or by initiative petition by voters of a county. Such department of health may be maintained jointly or in conjunction with one or more counties, cities, towns or school districts, or any combination thereof, and shall be maintained as now or hereafter provided by law. Nothing herein shall prohibit other levies or the use of other public funds for such department of health.
A. Technology center school districts for technology center schools may be established and a levy of not to exceed five (5) mills on the dollar valuation of the taxable property in any technology center school district so established may be made annually, for the district, when the levy is approved by a majority of the electors of the technology center school district, voting on the question at an election called for that purpose. The levy shall be in addition to all other levies authorized by this Constitution, and when approved, shall be made each fiscal year thereafter until repealed by a majority of the electors of the technology center school district, voting on the question at an election called for that purpose. Any technology center school district so established shall be considered as a school district for the purposes of Sections 10 and 26 of this Article. The administrative control and direction of the technology center school district shall be vested in a school board which shall be constituted and empowered as provided for by law for school boards of independent school districts. Provisions of other subsections of this section notwithstanding, in any case where a college technology center school district recognized pursuant to Section 4423 of Title 70 of the Oklahoma Statutes and established by vote of the people after December 31, 1968, overlaps and includes territory which is included within the district of a technology center school established as prescribed by the State Board of Career and Technology Education pursuant to Section 14-108 of Title 70 of the Oklahoma Statutes, only the levies made by the college technology center school district shall be applied to said overlap territory, and revenues from the overlap area collected pursuant to any incentive levy so made shall be apportioned one-half to the college technology center school district making the levy and one-half to the overlapped technology center school district. In any case where a college technology center school district recognized pursuant to Section 4420.1 of Title 70 of the Oklahoma Statutes overlaps and includes territory which is included within the district of a technology center school established as prescribed by the State Board of Career and Technology Education pursuant to Section 14-108 of Title 70 of the Oklahoma Statutes, said overlap territory shall be subject to all levies of both kinds of districts that are approved by a majority of the electors.

B. In addition to any other levies authorized by this section, a technology center school district may make a local incentive levy for the benefit of the technology center school district in an amount not to exceed five (5) mills on the dollar valuation of the taxable property in the technology center school district when approved by a majority of those registered voters of the technology center school district voting on the question at an election called for that purpose. Except as otherwise provided, this levy, when approved, shall be made each fiscal year thereafter until repealed by a majority of the electors of the technology center school district voting on the question at an election called for that purpose. A technology center school district which has previously failed to approve a local incentive levy at two consecutive elections held between January 1, 1994 and May 31, 1994 may make a local incentive levy for the benefit of the technology center school district only if approved by a majority of the registered voters of the technology center school district voting on said question at such an election for each fiscal year. If a majority of voters approve the local incentive levy for three (3) consecutive years, the levy approved on the third year shall be made each fiscal year thereafter until repealed by a majority of the electors of the technology center school district voting on the question at an election called for that purpose.

C. Upon the establishment of technology center school districts, such districts are authorized to become indebted separate and apart from the indebtedness of any school district included in the technology
center school district up to five percent (5%) of the net valuation of taxable property within the technology center school district for capital improvements, including purchasing sites and constructing, purchasing, improving, and equipping real property and buildings when the indebtedness is approved by a majority of the electors of the technology center school district voting on the question in an election called for that purpose.

D. Until otherwise provided for by law, technology center school districts and the government thereof shall be established in accordance with criteria and procedures prescribed by the State Board of Career and Technology Education.

E. The Legislature may alter, amend, delete, or add to the provisions of this section by law.

**Historical Data**

Amended by Laws 2001, HB 1214 c. 33 § 183, emerg. eff. April 9, 2001 (superseded document available).
§ 9C. Emergency Medical Service Districts

(a) The board of county commissioners, or boards if more than one county is involved, may call a special election to determine whether or not an ambulance service district shall be formed. An election shall also be called by the board or boards involved upon petition signed by not less than ten percent (10%) of the registered voters of the area affected. Said area may embrace a county, a part thereof, or more than one county or parts thereof, and in the event the area covers only a part or parts of one or more counties, the area must follow school district boundary lines. All registered voters in such area shall be entitled to vote, as to whether or not such district shall be formed, and at the same time and in the same question authorize a tax levy not to exceed three (3) mills for the purpose of providing funds for the purpose of support, organization, operation and maintenance of district ambulance services, known as emergency medical service districts and hereinafter referred to as "districts." If the formation of the district and the mill levy is approved by a majority of the votes cast, a special annual recurring ad valorem tax levy of not more than three (3) mills on the dollar of the assessed valuation of all taxable property in the district shall be levied. The number of mills shall be set forth in the election proclamation, and may be increased in a later election, not to exceed a total levy of three (3) mills. This special levy shall be in addition to all other levies and when authorized shall be made each fiscal year thereafter.

Each district which is herein authorized, or established, shall have a board of trustees composed of not less than five members. Such trustees shall be chosen jointly by the board or boards of county commissioners, provided that such membership shall be composed of not less than one individual from each county or part thereof which is included in said district.

Original members of the board of trustees shall hold office, as follows: At the first meeting of said board, board members shall draw lots to determine each trustee's original length of term in office. The number of lots to be provided shall be equal to the number of original members of the board, and lots shall be numbered sequentially from one through five, with lots in excess of the fifth lot being also numbered sequentially from one through five until all lots are numbered. Each original member or members added by an expansion area of the board shall hold office for the number of years indicated on his or her lot. Each year, as necessary, the board or boards of county commissioners shall appoint successors to such members of the board of trustees whose terms have expired, and such subsequent appointments shall be for terms of five (5) years.

Such board of trustees shall have the power and duty to promulgate and adopt such rules, procedures and contract provisions necessary to carry out the purposes and objectives of these provisions, and shall individually post such bond as required by the county commissioners, which shall not be less than Ten Thousand Dollars ($10,000.00).

The district board of trustees shall have the additional powers to hire a manager and appropriate personnel, contract, organize, maintain or otherwise operate the emergency medical services within said district and such additional powers as may be authorized by the Legislature.

(b) Any district board of trustees may issue bonds, if approved by a majority vote at a special election for such purpose. All registered voters within the designated district shall have the right to vote in said
election. Such bonds shall be issued for the purpose of acquiring emergency vehicles and other
equipment and maintaining and housing the same.

c) The bonds authorized above shall not bear interest at a greater rate than that authorized by statute for
the issuance of city municipal bonds. Such bonds shall be sold only at public sale after twenty (20) days'
advertisement in a newspaper for publication of legal notices with circulation in the district. Any district
may refund its bonds as is now provided by law for refunding municipal bonds.

d) Any district board of trustees, upon issuing bonds as authorized in subsection (b) of this section, shall
levy a special annual ad valorem tax upon the property within the district, payable annually, in a total
amount not to exceed three (3) mills on the dollar, on the real and personal taxable property in such
district, for the payment of principal and interest on outstanding bonds, until same are paid. However, the
trustees may, from time to time, suspend the collection of such annual levy when not required for the
payment of the bonds. In no event shall the real and personal taxable property in any city or town be
subject to a special tax in excess of three (3) mills for the payment of bonds issued hereunder. (e) There
may also be pledged to the payment of principal and interest of the bonds herein authorized to be issued:
(1) any net proceeds from operation of the district that the board of trustees of the district shall deem not
necessary to the future operation and maintenance of said emergency medical service; or (2) any monies
available from other funds of the district not otherwise obligated.

(f) Bonds shall be issued for designated sums with serial numbers thereon and maturing annually after
three (3) years from date of issue. All bonds and interest thereon shall be paid upon maturity and no
bonds shall be issued for a period longer than thirty (30) years. Any district board of trustees may in its
discretion schedule the payment of principal over the thirty-year period so that when interest is added
there will be approximately level annual payments of principal and interest.

(g) In the event the mill levy as set forth in the original election proclamation is less than three (3) mills,
the board of trustees may request the county commissioners to call a subsequent election to consider
increasing the mill levy; provided, however, the total levy authorized by subsection (a) hereof shall not
exceed three (3) mills.

(h) The board of trustees of any district shall have jurisdiction over the sale or refunding of any bonds
issued by the district and shall be responsible for the economical expenditure of the funds derived from
the bonds.

(i) Such districts shall be empowered to charge fees for services, and accept gifts, funds or grants from
sources other than the mill levy, which shall be used and accounted for in a like manner. Persons served
outside the district shall be charged an amount equal to the actual costs for the service, not taking into
account any income the district receives from millage or sources within the district. The board of trustees
shall have legal authority to bring suits necessary to collect accounts owed and to sue and defend as
necessary for the protection of the board. The State Examiner and Inspector shall conduct an annual
audit of the operations of such districts.

(j) Any emergency medical service district may expand to include other counties or parts thereof, provided
that an election is called by the county commissioners whose county or counties, or parts thereof, are to
be added to in the established district; and provided further, that the county commissioners in the original
district concur in the calling of said election. The proposed expansion area shall only be added to the
original district if approved separately by a majority vote, by the voters in both the original district and in
the expansion area, at an election called for that purpose. The county in which the expansion area is
located shall have not less than one member on the board of trustees. Appropriate millage or other
approved method of financial support shall be levied in the expansion area, when said area is added to
the original district which millage shall be levied at the rate used to cover operational costs and
outstanding bonded indebtedness as provided in Section 9C, (d) and (e), Article X.
(k) Any district may be dissolved, or the millage levy changed, by a majority vote of the registered voters voting at an election called for that purpose by the county commissioners of each county or part thereof included within the district; provided that such an election shall not be called unless either three-fifths (3/5) of the trustees of such district request the county commissioners to call such an election, or the respective county commissioners are presented a petition signed by not less than twenty percent (20%) of all registered voters in the district.

(l) In the event a district is dissolved, any mill levy used to support, organize, operate and maintain the emergency medical service district shall cease, provided that such mill levy shall not cease until all outstanding emergency medical service bonds of that district are retired and all other debts incurred by the emergency medical service district have been satisfied.

(m) All elections called under the provisions hereof shall be conducted by the county election board or boards of each county or counties involved, upon receipt of an election proclamation, issued by a majority of the board or boards of county commissioners in the area affected. In the event more than one county is involved, said proclamation must be a joint proclamation from a majority of the board of county commissioners of each county involved. Said proclamation shall be published in one issue of a newspaper of general circulation in each county involved in the area affected at least ten (10) days prior to said election, and said proclamation shall set forth the purpose of the election, and the date thereof. The county election board or boards shall certify the results of an election to the board or boards issuing such proclamation.

(n) The board of any district shall have capacity to sue and be sued. Provided, however, the board shall enjoy immunity from civil suit for actions or omissions arising from the operation of the district, so long as, and to the same extent as, municipalities and counties within the state enjoy such immunity.

(o) In lieu of proceeding to establish a district as outlined hereinabove through the county commissioners, the governing body of any incorporated city or town may proceed to form a district, join an existing district or join with other incorporated cities or towns in forming a district. In such case, said governing body shall be considered as being substituted as to the powers and duties of said county commissioners as set forth hereinabove; provided, further, said city or town shall be considered as being substituted as to the powers and duties of a district formed, as set forth hereinabove. All rights, duties, privileges and obligations of the residents and voters in such city or town shall be the same as those outlined for the district as set forth above.
§ 9D. Solid waste management services.

A. The board of county commissioners of any county may call a special election to determine whether or not the board shall provide solid waste management services for the county. An election shall also be called by the board upon petition signed by not less than ten percent (10%) of the registered voters of the county. All registered voters in such county shall be entitled to vote, as to whether or not such services shall be provided, and at the same time and in the same question authorize a tax levy of not to exceed three (3) mills for the purpose of providing funds for the purpose of support, organization, operation and maintenance of such services. If the provision of the services and the mill levy is approved by a majority of the votes cast, a special annual recurring ad valorem tax levy of not more than three (3) mills on the dollar of the assessed valuation of all taxable property in the county shall be levied. The number of mills shall be set forth in the election proclamation, and may be increased in a later election, not to exceed a total levy of three (3) mills. This special levy shall be in addition to all other levies and when authorized shall be made each fiscal year thereafter.

B. Upon passage of the question, the board of county commissioners shall provide solid waste management services for county residents and businesses. The board may provide for one or more disposal facilities and for solid waste collection services. The board may purchase landfill sites, construct and operate landfills and transfer stations and other solid waste disposal and handling facilities. The board shall provide a solid waste disposal and collection system for the county, using the funds available from the millage levy and any service charges the board may assess. The board may purchase, operate, and maintain vehicles for curbside or roadside solid waste collection. In rural areas where curbside collection services may not be economically feasible, the board may construct and operate transfer stations for areawide collection and transfer of solid waste to ultimate disposal sites.

C. The board of county commissioners of a county in which the question has passed shall have the power and duty to promulgate and adopt such rules, procedures and contract provisions necessary to implement the purposes and objectives of this section. The board of county commissioners shall have the additional powers to hire a manager and appropriate personnel, contract, organize, maintain or otherwise operate the solid waste management services within said county and such additional powers as may be authorized by the Legislature.

D. Two or more counties in which the question has passed may enter into agreements with each other to provide solid waste management services in all counties involved in the most economical fashion, including agreements to provide collection and disposal services for each other where areas in one county may be more economically served by facilities located in another county.

E. In addition to other powers provided for pursuant to the provisions of this section, the board of county commissioners of any county in which the question has passed may issue bonds, if approved by a majority vote at a special election for such purpose. All registered voters within the county shall have the right to vote in said election. Such bonds may be issued for the purpose of:

1. acquiring vehicles, equipment and other necessary items;
2. purchasing landfill sites;

3. constructing landfills, transfer stations, or other facilities for solid waste management, disposal, and recycling; and

4. operating and maintaining all of the above listed items.

Landfill sites, equipment and other items, no longer needed, shall be disposed of as provided for by law for the sale of county-owned property.

F. The bonds authorized, pursuant to the provisions of subsection E of this section shall not bear interest at a greater rate than that authorized by statute for the issuance of city municipal bonds. Such bonds shall be sold only at public sale after twenty (20) days' advertisement in a newspaper of general circulation in the county. Any county may refund its bonds as is now provided by law for refunding municipal bonds.

G. Any board of county commissioners, upon issuing bonds as authorized in subsection E of this section, shall levy a special annual ad valorem tax upon the property within the county, payable annually, in a total amount not to exceed three (3) mills on the dollar, on the real and personal taxable property in such county, for the payment of principal and interest on outstanding bonds, until same are paid. However, the board may suspend, from time to time, the collection of such annual levy when not required for the payment of the bonds.

H. There may also be pledged to the payment of principal and interest of the bonds authorized to be issued:

1. any net proceeds from operation of the county solid waste management services that the board of county commissioners shall deem not necessary to the future operation, maintenance or closure of said solid waste management services and facilities; or

2. any monies available from other funds of the county not otherwise obligated.

I. Bonds shall be issued for designated sums with interest payable semiannually and with the principal maturing annually beginning not more than three (3) years from date of issue. All bonds and interest thereon shall be paid upon maturity and no bonds shall be issued for a period longer than thirty (30) years. Any board of county commissioners may in its discretion schedule the payment of principal over the period of maturity of the bond issue, so that when interest is added there will be approximately level annual payments of principal and interest.

J. In the event the mill levy as provided for in the original election proclamation is less than three (3) mills, the board of county commissioners may call a subsequent election to consider increasing the mill levy; provided, however, the total levy authorized by subsection A of this section shall not exceed three (3) mills.

K. The board of county commissioners shall have jurisdiction over the sale or refunding of any bonds issued by the county pursuant to the provisions hereof, and shall be responsible for the economical expenditure of the funds derived from the bonds.

L. The board of county commissioners shall be empowered to charge fees for services, and accept gifts, funds or grants from sources other than the mill levy, which shall be used and accounted for in a like manner. Persons served outside the county shall be charged an amount equal to the actual costs for providing the service, not taking into account any income the county receives from millage or sources within the county. The board shall have legal authority to bring such suits necessary to collect accounts
owed and to sue and defend as necessary for the protection of the board. The State Auditor and Inspector shall conduct an annual audit of the solid waste management operations of such counties.

M. Any county may cease providing solid waste management services, or cause the millage levy authorized by subsection G of this section to be changed, by a majority vote of the registered voters voting at an election called for that purpose by the board of county commissioners. Such an election shall not be called unless either two-thirds (2/3) of the board members vote to call such an election, or the board is presented a petition signed by not less than twenty percent (20%) of all registered voters in the county.

N. If a county ceases to provide solid waste management services, any mill levy used to support, organize, operate and maintain the services and facilities shall cease, provided that such mill levy shall not cease until all outstanding solid waste management services bonds of that county are retired, all other debts incurred by the county in providing solid waste management services have been satisfied, and all facilities have been properly closed as provided for by law.

O. All elections called pursuant to the provisions of this section shall be conducted by the county election board of each county involved, upon receipt of an election proclamation, issued by the board of county commissioners in the county affected. Said proclamation shall be published in one issue of a newspaper of general circulation in the county at least ten (10) days prior to said election. The proclamation shall set forth the purpose of the election, and the date thereof. The county election board shall certify the results of the election to the board issuing the proclamation.
§ 10. Increased rate for public buildings or for building fund for school districts.

For the purpose of erecting public buildings in counties or cities, or for the purpose of raising money for a building fund for a school district which may be used for erecting, remodeling or repairing school buildings, and for purchasing furniture, the rates of taxation herein limited may be increased, when the rate of such increase and the purpose for which it is intended shall have been submitted to a vote of the people, and a majority of the qualified voters of such county, city, or school district, voting at such election, shall vote therefor: Provided, that such increase shall not exceed five (5) mills on the dollar of the assessed value of the taxable property in such county, city, or school district.
§ 10A. Tax levy for cooperative county libraries and joint city-county libraries.

To provide funds for the purpose of establishing and maintaining or aiding in establishing and maintaining public libraries and library services, a special annual recurring ad valorem tax shall be levied when such levy is approved by a majority vote of the qualified electors of the county voting on the question at an election called for that purpose by the Board of County Commissioners, either upon its own initiative or upon petition initiated by not less than ten percent (10%) of the qualified electors of the county based on the total number of votes cast at the last general election for the county office receiving the highest number of votes at such an election.

Except as provided in this section, in a county having less than one hundred fifty thousand (150,000) population, according to the most recent Federal Decennial Census, the special annual recurring ad valorem tax levy shall be not less than one (1) mill nor more than four (4) mills on the dollar of the assessed valuation of all taxable property in the county. In a county having more than one hundred fifty thousand (150,000) population or in a multicounty library system with a county having more than one hundred fifty thousand (150,000) population, according to the most recent Federal Decennial Census, the special annual recurring ad valorem tax levy for each such county shall be not less than one (1) mill nor more than six (6) mill on the dollar of the assessed valuation of all taxable property in the county.

This special levy shall be in addition to all other levies and when authorized shall be made each fiscal year thereafter until such authority shall be cancelled by a majority vote of the qualified electors of the county voting on the question at an election called for that purpose by the Board of County Commissioners upon petition initiated by not less than twenty percent (20%) of the qualified electors of the county based on the total numbers of votes cast at the last general election for the county office receiving the highest number of votes at such an election.

The proceeds of such levy shall be used by the county for creation, development, operation and maintenance of such public libraries and library services as are authorized by the Legislature. Nothing herein shall prohibit other levies for public libraries and library services or the use of other public funds for such purposes. All expenditures of the proceeds of such levies shall be made in accordance with laws heretofore or hereafter enacted concerning such libraries and library services. The provisions hereof shall be self-executing.

Historical Data

Amended by Laws 1994, Amended by State Question No. 666, Legislative Referendum No. 300, adopted at election held on November 08, 1994 (superseded document available).
§ 10B. Municipal-owned hospitals.

For the purpose of operating and maintaining municipal-owned hospitals in cities, the rates of taxation herein limited may be increased, when the rate of such increase and the purpose of which it is intended shall have been submitted to a vote of the people, and a majority of the qualified voters of such city, voting at such election, shall vote therefor: Provided, that such increase shall not exceed five (5) mills on the dollar of the assessed value of the taxable property in such city.
§ 11. Officer receiving interest, profit or perquisites.

The receiving, directly or indirectly, by any officer of the State, or of any county, city, or town, or member or officer of the Legislature, of any interest, profit, or perquisites, arising from the use or loan of public funds in his hands, or moneys to be raised through his agency for State, city, town, district, or county purposes shall be deemed a felony. Said offense shall be punished as may be prescribed by law, a part of which punishment shall be disqualification to hold office.

All laws authorizing the borrowing of money by and on behalf of the State, county, or other political subdivision of the State, shall specify the purpose for which the money is to be used, and the money so borrowed shall be used for no other purpose.
§ 20. Taxes for county, city, town or municipal purposes.

The Legislature shall not impose taxes for the purpose of any county, city, town, or other municipal corporation, but may, by general laws, confer on the proper authorities thereof, respectively, the power to assess and collect such taxes.
§ 21. State Board of Equalization.

A. There shall be a State Board of Equalization consisting of the Governor, State Auditor, State Treasurer, Lieutenant Governor, Attorney General, State Inspector and Examiner and President of the Board of Agriculture. The duty of said Board shall be to adjust and equalize the valuation of real and personal property of the several counties in the state, and it shall perform such other duties as may be prescribed by law, and they shall assess all railroad and public service corporation property.

B. Should the Offices of State Examiner and Inspector and State Auditor be consolidated in the Office of State Auditor and Inspector, the State Auditor shall be replaced as a member of the State Board of Equalization by the State Auditor and Inspector and the Superintendent of Public Instruction shall be added as a member thereof. Should the offices not be so consolidated, the membership shall remain the same as provided in subsection A of this section and the Superintendent of Public Instruction shall not be added to the membership.
§ 22. Classification of property.

Nothing in this Constitution shall be held, or construed, to prevent the classification of property for purposes of taxation; and the valuation of different classes by different means or methods.
§ 26. Indebtedness of political subdivisions - Assent of voters - Annual tax.

a. Except as herein otherwise provided, no county, city, town, township, school district, or other political corporation, or subdivision of the state, shall be allowed to become indebted, in any manner, or for any purpose, to an amount exceeding, in any year, the income and revenue provided for such year without the assent of three-fifths of the voters thereof, voting at an election, to be held for that purpose, nor, in cases requiring such assent, shall any indebtedness be allowed to be incurred to an amount, including existing indebtedness, in the aggregate exceeding five percent (5%) of the valuation of the taxable property therein, to be ascertained from the last assessment for state and county purposes previous to the incurring of such indebtedness:

Provided, that if a school district has an absolute need therefor, such district may, with the assent of three-fifths of the voters thereof voting at an election to be held for that purpose, incur indebtedness to an amount, including existing indebtedness, in the aggregate exceeding five percent (5%) but not exceeding ten percent (10%) of the valuation of the taxable property therein, to be ascertained from the last assessment for state and county purposes previous to the incurring of such indebtedness, for the purpose of acquiring or improving school sites, constructing, repairing, remodeling or equipping buildings, or acquiring school furniture, fixtures or equipment; and such assent to such indebtedness shall be deemed to be a sufficient showing of such absolute need, unless otherwise provided by law. Provided further, that if a city or town has an absolute need therefor, such city or town may, with the assent of three-fifths of the voters thereof voting at an election to be held for that purpose, incur indebtedness to an amount, including existing indebtedness, in the aggregate exceeding five percent (5%) but not exceeding ten percent (10%) of the valuation of the taxable property therein, to be ascertained from the last assessment for state and county purposes previous to the incurring of such indebtedness, and such assent to such indebtedness shall be deemed to be a sufficient showing of such absolute need unless otherwise provided by law. Provided, further, that any county, city, town, school district, or other political corporation, or subdivision of the state, incurring any indebtedness requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within twenty-five (25) years from the time of contracting the same, and provided further that nothing in this section shall prevent, under such conditions and limitations as shall be prescribed by law, any school district from contracting with:

1. certificated personnel for periods extending one (1) year beyond the current fiscal year; or
2. a school superintendent for periods extending more than one (1) year, but not to exceed three (3) years beyond the current fiscal year.
(b) If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the percentage limitations on indebtedness as specified in subsection (a) of this section for political subdivisions or political corporations located in any such county shall be adjusted by multiplying the percentage levels specified in subsection (a) of this section by the millage adjustment factor as specified in subsection (b) of Section 8A of this article.

(c) If approved by the people, the amendment to this section shall become effective January 1, 1993.

Historical Data

Amended by State Question No. 648, Legislative Referendum No. 292, adopted at election held on November 3, 1992; State Question No. 671, Legislative Referendum No. 303, adopted at election held on November 05, 1996 (superseded document available).
§ 27. Indebtedness for purchase, construction or repair of public utilities.

Any incorporated city or town in this state may, by a majority of the voters of such city or town, voting at an election to be held for that purpose, be allowed to become indebted in a larger amount than that specified in Section 26, for the purpose of purchasing or constructing public utilities, or for repairing the same, to be owned exclusively by such city or town, or for the purpose of constructing, reconstructing, improving or repairing streets or bridges. Provided, that any such city or town incurring any such indebtedness requiring the assent of the voters as aforesaid, shall have the power to provide for, and, before or at the time of incurring such indebtedness, shall provide for the collection of an annual tax in addition to the other taxes provided for by this Constitution, sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within twenty-five years from the time of contracting the same.
§ 28. Revenue for sinking fund - Uses to which applied.

Counties, townships, school districts, cities, and towns shall levy sufficient additional revenue to create a sinking fund to be used, first, for the payment of interest coupons as they fall due; second, for the payment of bonds as they fall due; third, for the payments of such parts of judgments as such municipality may, by law, be required to pay.
§ 29. Bonds and evidence of indebtedness - Certificates as to compliance with law.

No bond or evidence of indebtedness of this State shall be valid unless the same shall have endorsed thereon a certificate, signed by the Auditor and Attorney General of the State, showing that the bond or evidence of debt is issued pursuant to law and is within the debt limit. No bond or evidence of debt of any county, or bond of any township or any other political subdivision of any county, shall be valid unless the same have endorsed thereon a certificate signed by the County Clerk, or other officer authorized by law to sign such certificate, and the County Attorney of the county, stating that said bond, or evidence of debt, is issued pursuant to law, and that said issue is within the debt limit.
§ 33. Indebtedness for construction of buildings and other capital improvements - Restrictions - Term - Sources of payment.

The Legislature of the State of Oklahoma is hereby authorized to enact a law whereby the State may become indebted in an amount not to exceed Fifteen Million Dollars ($15,000,000.00) for the purpose of constructing any buildings and other capital improvements and for equipping, remodeling, modernizing and repairing any and all existing buildings and capital improvements at the constituent institutions of the Oklahoma State System of Higher Education and other State institutions. No part of any of said monies shall be, directly or indirectly, allocated to or used by the Oklahoma Educational Television Authority for any purpose whatsoever. Such law shall provide for the payment and discharge of the principal of such debt within twenty-seven (27) years and shall further provide for the payment and discharge of the principal and interest on such indebtedness from one or more of the following sources of State income as follows:

(1) Any remainder available from the two cents (2") of the tax on each package of cigarettes as heretofore provided and defined in Article X, Section 31 of the Constitution of the State of Oklahoma, after the annual requirements for principal and interest on the indebtedness created pursuant to said Section have been fully met, until such indebtedness created by said Section has been fully paid and retired, and thereafter, the full amount of said two cents (2") of the cigarette tax so provided, or so much thereof as may be required, until the indebtedness herein authorized to be created is fully paid and retired; (2) An additional three cents (3") of the tax now imposed, or which may hereafter be imposed, on each package of cigarettes containing more than twenty (20) cigarettes, or so much of said additional three cents (3") as may be necessary; (3) Any funds available in the Public Building Fund of the State, not otherwise encumbered, or funds available in other funds of the State not created or realized from ad valorem tax sources; (4) The proceeds of any tax which the Legislature may impose and collect for the purpose of paying the principal and interest on the indebtedness herein authorized to be created, if the funds available for use and pledge under (1), (2), and (3) above should be insufficient; provided, that the Legislature shall never impose or collect an ad valorem tax for the purpose of paying any part of the principal or interest on the indebtedness herein authorized to be incurred.
§ 33A. State Industrial Finance Authority.

The Legislature of the State of Oklahoma is hereby authorized to enact legislation creating a State Industrial Finance Authority, to be composed of the State Treasurer (who shall be an ex officio, non-voting member) and seven members, appointed by the Governor for overlapping terms, one of whom shall be the Director of the Department of Economic Development representing the State at large, and one each from the present six Congressional Districts, at least five of whom shall have had at least fifteen (15) years experience in banking, mortgage loans, or financial management, and the remaining member shall have demonstrated outstanding ability in business or industry, which Authority shall be, and is hereby, authorized to issue and sell State Industrial Finance Bonds in such amounts as shall be needed from time to time for the purposes herein provided, not to exceed in the aggregate Ninety Million Dollars ($90,000,000.00) outstanding at any one time, said bonds to be payable in full within thirty (30) years from their date, the proceeds whereof shall be deposited in the State Treasury in a fund known as a State Industrial Revolving Loan Fund to be loaned, and reloaned, by said Authority only to Oklahoma incorporated industrial development agencies (whether profit or non-profit) in Oklahoma communities, which agencies shall first have been approved and qualified by said Authority, such loans to be secured either by first or second mortgage on the land, buildings and facilities of such industrial properties, whether existing or to be constructed, held for sale or lease to approved responsible industrial firms on such terms as will amortize such loans within a period of twenty-five (25) years or less, but in no event shall the state's participation exceed thirty-three and one-third percent (33 1/3%) of the total cost or value of such industrial properties when such loan is secured by a second mortgage on such industrial properties and sixty-six and two-thirds percent (66 2/3%) of the total cost or value of such industrial properties when such loan is secured by a first mortgage on such industrial properties. Provided, however that up to one-half of such monies in said fund may be used by said Authority to purchase federally guaranteed SBA loans or loans of similar federal programs for investment purposes. All bonds representing the state indebtedness herein authorized to be created by the State Industrial Finance Authority shall be backed by the full faith and credit of the State of Oklahoma, and there shall be pledged to the payment of principal and interest of the bonds herein authorized to be issued: (1) The net proceeds from repayment of loans and interest received thereon; (2) any moneys available from other funds of the State not otherwise obligated; and (3) the proceeds of any tax, other than ad
valorem, which may be imposed for such purpose in the event funds available for use and pledge under (1) and (2) should be insufficient. The Legislature shall enact appropriate and needful legislation pertaining to procedure, terms and necessary covenants for issuance of the bonds herein authorized and establishing such safeguards and regulations governing the lending of such funds as in its wisdom may be necessary to the vitalization of this Section, and helpful in carrying out the purpose and intent hereof; to aid and assist with Oklahoma's industrial development. The additional bonds as authorized herein shall only be sold as needed in increments not to exceed Ten Million Dollars ($10,000,000.00).
§ 35. Municipal and county levy for securing and developing industry.

(a) Any incorporated town and any county may issue, by and with the consent of the majority of the registered voters of said municipality or county voting on the question at an election held for the purpose, bonds in sums provided by such majority at such election for the purpose of securing and developing industry within or near the said municipality or county holding the election.

(b) Such bonds shall bear interest at a rate as set by law and shall be sold in a manner prescribed by law.

(c) To provide for the payment of all such bonds outstanding, principal, and interest as they mature, the municipality or county may levy a special tax, payable annually, in a total amount not to exceed five (5) mills on the dollar, in addition to the legal rate permitted, on the real and personal taxable property therein; provided, however, the municipality or county may, from time to time, suspend the collection of such annual levy when not required for the payment of its bonds; and provided further, however, that in no event shall the real and personal taxable property in any city or town be subject to a special tax in excess of five (5) mills for bonds issued hereunder.

(d) Such bonds shall be issued under terms prescribed by law.

(e) (1) The governing body of the municipality or the county commissioners of the county shall exercise jurisdiction over the sale or exchange of any such bonds voted by the electors at an election held for that purpose and shall expend economically the funds so provided.

(2) In the expenditure and use of proceeds from the sale of said bonds, the said governing body is hereby authorized and directed to coordinate its industrial development plans and projects insofar as practicable with similar plans and projects of local industrial development agencies and the Oklahoma Industrial Finance Authority, as set forth in Section 34 of Article X of the Constitution, so as to supplement funds to be derived from these and other sources, including federal aid available to economically depressed areas, if any; and to the extent that federal requirements shall require subordination of liens securing loans from the Oklahoma Industrial Finance Authority or from other sources, as a condition to the obtaining of such federal aid, the same is hereby approved and authorized.

(f) The election on the issuance of such bonds shall be held at such time as the governing body of the municipality may designate by ordinance, or as the county commissioners of the county may designate by order, which ordinance or order shall state the sum total of issue, the dates of maturities thereof, and shall fix the date of election so that it shall not occur earlier than thirty (30) days after the passage of the said ordinance or the granting of said order. All elections called pursuant to this section shall be conducted by the appropriate county election board or boards pursuant to the general election laws of the state. The said election shall be held and conducted, the vote thereof canvassed, and the result thereof declared under the law and in the manner now or hereafter provided for municipal elections when the election is held by a municipality, and in the manner now or hereafter provided for county elections when the election is held by a county, so far as the same may be applicable, except as herein otherwise provided. Notice of the election shall be given by the mayor of the municipality or by the county commissioners of
the county by advertisement weekly for at least four times in some newspaper having a bona fide circulation in the said municipality or county, with the last publication to be not less than ten (10) days prior to the date of the said election. Only registered voters of the said municipality or county shall have a right to vote at the said election. The result of the said election shall be proclaimed by the mayor of the municipality or by the county commissioners of the county, and the result as proclaimed shall be conclusive, unless attacked in the courts within thirty (30) days after the date of such proclamation.
§ 1. Officers required to take oath or affirmation - Form.

All public officers, before entering upon the duties of their offices, shall take and subscribe to the following oath or affirmation:

"I, ........, do solemnly swear (or affirm) that I will support, obey, and defend the Constitution of the United States, and the Constitution of the State of Oklahoma, and that I will not, knowingly, receive, directly or indirectly, any money or other valuable thing, for the performance or nonperformance of any act or duty pertaining to my office, other than the compensation allowed by law; I further swear (or affirm) that I will faithfully discharge my duties as ........ to the best of my ability."

The Legislature may prescribe further oaths or affirmations.
§ 2. County and township offices.

There are hereby created, subject to change by the Legislature, in and for each organized county of this State, the offices of Judge of the County Court, County Attorney, Clerk of the District Court, County Clerk, Sheriff, County Treasurer, Register of Deeds, County Surveyor, Superintendent of Public Instruction, three County Commissioners, and such municipal township officers as are now provided for under the laws of the Territory of Oklahoma, except as in this Constitution otherwise provided.
Oklahoma Statutes
A. There is hereby constituted a board of directors for the free fair association.

B. 1. The Board of Directors shall be composed of nine (9) members, who shall be elected by written ballot for a term of three (3) years. Three members shall be elected from each county commissioner's district of the counties, at a public meeting or convention of the qualified electors of each of the commissioner's district in the counties.

2. A qualified elector shall be a registered voter of the county and may only vote for the board members from the district in which the elector resides. The county commissioner holding the election may request proof of residency and a voter registration card of the county to qualify electors.

3. The board of county commissioners shall include in the publication notice of the election the requirements to be a qualified voter. Notice of which election shall be given by publication in a newspaper published in each of the counties, for ten (10) days before the election. Notice of the filing period for the elections shall be given in a newspaper published in the county at least ten (10) days before the filing period for the election.

C. The board of county commissioners shall, by resolution, set forth the following conditions concerning the election:

1. The filing period shall consist of five (5) consecutive business days and commence in January;
2. The date and time when the filing period will commence and end;
3. The date, time and place of the election;
4. Only registered voters of the county are eligible to file as a candidate;
5. Any person so filing must reside in the commissioner's district or city they seek to represent;
6. Prospective candidates must file with the county clerk; and
7. The board of county commissioners shall prescribe a form to be used by prospective candidates filing for the position of director of the fair board association.

D. 1. The date of the election for the fair association board of directors shall be no later than three (3) weeks from the date of the final day of the filing period.

2. In the event there is no candidate for the election to the fair association board of directors, the county commissioners shall appoint a director for each position for which no candidates have filed by the close of the filing period. The appointment or appointments will be announced no later than two (2) weeks from the closing of the filing period.

3. When a director is unable to fulfill the term to which the director has been elected to serve, for any reason, the board of county commissioners shall appoint the successor.

E. 1. At the election there shall be elected from each commissioner's district three persons who are qualified electors of the district, as directors of the association, who shall serve for a term of three (3) years, and until their successors are elected or appointed and qualified.

2. The commissioner or commissioner's designee shall preside at the meeting and the voting may be viva voce, or otherwise, as may at the meeting be determined by the electors there assembled.
3. The commissioner or commissioner's designee presiding at the meeting shall have the authority to appoint a secretary of the meeting. The commissioner and secretary shall certify to the county clerk of each of the counties the names of the directors elected, and the county clerk shall keep a record thereof and shall issue to each person elected a certificate of election.

F. When a tie vote occurs in the election of a fair association board of directors, the commissioner or commissioner's designee shall select the candidate by lot pursuant to the procedures set forth in Section 8-105 of Title 26 of the Oklahoma Statutes.

G. 1. The directors so elected shall meet at the next regularly scheduled monthly meeting immediately following the elections at the regular meeting place of the counties for the purpose of organization, and shall elect a president, a vice-president, a secretary and a treasurer; provided, that the secretary need not be a member of the board of directors.

2. The treasurer shall furnish surety bond executed with a qualified surety company doing business in this state, in such amount as the directors of the board may determine to be necessary to indemnify against any loss which may arise by reason of failure to perform the necessary duties of the office or other misconduct in office for which the director shall be held liable.

H. Meetings of the directors may be called by the president of the board or fixed by the board at any time convenient. However, the first election held under this section shall be on the first Saturday of June, and the board so elected at the election shall meet for organization purposes on the second Saturday of June of such year.

**Historical Data**


**Historical Data**

Title 2. Agriculture

Chapter 2


Cite as: O.S. §, ___ ___

Historical Data

(1) In order to prevent the creation or establishment of airport hazards, every political subdivision having an airport hazard area within its territorial limits shall adopt, administer, and enforce, under the police power and in the manner and upon the conditions hereinafter prescribed, airport zoning regulations for such airport hazard area, which regulations may divide such area into zones, and within such zones, specify the land uses permitted and regulate and restrict the height to which structures and trees may be erected or allowed to grow.

(2) Where an airport is owned or controlled by a political subdivision and any airport hazard area appertaining to such airport is located outside the territorial limits of the political subdivision, the political subdivision owning or controlling the airport and the political subdivision within which the airport hazard area is located may, by ordinance or resolution duly adopted, create a Joint Airport Zoning Board, which Board shall have the same power to adopt, administer and enforce airport zoning regulations applicable to the airport hazard area in question as that vested by subsection (1) of this section in the political subdivision within which such area is located. Each Joint Board shall have as members two representatives appointed by each political subdivision participating in its creation and in addition a chairman elected by a majority of the members so appointed. The chairman shall be elected from the appointed membership of the Board for a term of two (2) years.

(3) Where the airport hazard area appertaining to any airport is located within the territorial limits of two or more political subdivisions, such political subdivisions together with the political subdivision, if any, owning or controlling said airport may, by ordinance or resolution duly adopted, create a Joint Zoning Board, which Board shall have the same power to adopt, administer and enforce airport zoning regulations applicable to the airport hazard area in question as that vested by subsection (1) of this section in the political subdivision within which such area is located. Each such Joint Board shall have as members one member appointed by each political subdivision participating in its creation and an additional member appointed by each political subdivision having a total population in excess of thirty-six thousand (36,000). The chairman shall be elected by a majority of the members so appointed. The chairman shall be elected from the appointed membership of the Board for a term of two (2) years. The Joint Board shall have the power to make its own rules governing its meetings and procedure and any zoning regulation shall be effective upon adoption by a majority of its members and shall thereupon be filed with the county clerk, without charge, of each county in which the airport hazard area is located. The resolution shall then be presented for adoption to each of the political subdivisions participating in the Joint Airport Zoning Board. The failure of a political subdivision to participate in the creation of the Joint Airport Zoning Board shall not restrict the authority of the Joint Airport Zoning Board to make and enforce zoning regulations over the entire airport hazard area.

Historical Data

A. It is hereby declared that it is the policy of the Legislature to make registration procedures for aircraft similar to those for automobiles, with the authority to accomplish the same vested fully in the Oklahoma Tax Commission separately from the Oklahoma Aeronautics Commission, the jurisdiction of the two Commissions, their directors and officers being separate.

B. It shall be the duty of the Oklahoma Tax Commission to promulgate any additional rules and regulations and designate forms and procedures for the implementation of this act.

Historical Data

Laws 1976, c. 258, § 1.
A. Registration fees and taxes on aircraft shall be paid to and collected by the Oklahoma Tax Commission and its agents in the same manner as registration fees and taxes are paid and collected on automobiles.

The registration and reregistration of aircraft shall be subject to the following schedule and rates:

1. Single-engine piston aircraft shall be taxed according to the following Schedule "A":

   SCHEDULE "A"

   WEIGHT IN POUNDS FEE
   Less than 1,750 $20.00
   1,751 through 2,500 $35.00
   2,501 through 3,500 $55.00
   3,501 through 4,500 $75.00
   4,501 through 5,500 $95.00
   5,501 through 6,500 $115.00
   6,501 through 8,500 $135.00
   8,501 through 10,000 $185.00
   10,001 through 13,000 $230.00
   13,001 through 17,000 $265.00
   17,001 through 20,000 $300.00
   20,001 through 25,000 $375.00
   25,001 through 30,000 $500.00
   30,001 through 40,000 $625.00
   40,001 through 50,000 $750.00
   50,001 through 75,000 $1,000.00
   75,001 through 100,000 $1,250.00
   100,001 and over $1,500.00

2. Rotary-wing aircraft shall be taxed at two times the Schedule "A" fee, based on the same weight classifications.

3. Multiengine piston aircraft shall be taxed at three times the Schedule "A" fee, based on the same weight classifications.

4. Turbo-prop aircraft shall be taxed at six times the Schedule "A" fee, based on the same weight classifications.

5. Turbo-jet aircraft shall be taxed at ten times the Schedule "A" fee, based on the same weight classifications.

6. Antique aircraft as defined by the Federal Aviation Administration, sailplanes, balloons, and home-built aircraft shall be subject to a flat-rate fee of Ten Dollars ($10.00).
7. The fees of this subsection, except those in paragraph 6 of this subsection, shall be reduced at a rate of ten percent (10%) each year following the date of manufacture until the fee is equal to fifty percent (50%) of the original fee, which shall then be the fee for each year thereafter.

8. Every aircraft owner shall have the right to appeal the assessment of the fee as provided for in this subsection, and the Oklahoma Tax Commission shall appraise the aircraft and its avionics as personal property at the fair market value thereof, and shall apply a twelve-percent assessment rate which shall be levied at the appropriate county millage rate.

B. Aircraft purchased after January 1 of each year and subject to registration as provided for in this section shall be registered and taxed on a prorated basis. Registration fees and taxes shall be in lieu of all aircraft ad valorem taxes. All such monies collected shall be paid to the Oklahoma Tax Commission and disbursed as follows:

1. Three percent (3%) of all such funds shall be paid to the State Treasurer for deposit to the credit of the General Revenue Fund of the State Treasury; and

2. Ninety-seven percent (97%) of said registration fees and taxes shall be deposited in the Oklahoma Aeronautics Commission Revolving Fund.

Historical Data

A. Any organization licensee shall file with the Oklahoma Horse Racing Commission its plan to conduct pari-mutuel wagering at a facility or facilities located outside the organization licensee's racing enclosure. Such pari-mutuel wagering may be conducted at any time as authorized by the Commission. The conducting of pari-mutuel wagering at a facility outside the organization licensee's enclosure is subject to the following:

1. Pari-mutuel wagering shall be permitted only in a county which approves or has approved the conducting of pari-mutuel horse racing in that county pursuant to the provisions of Section 209 of this title;

2. Pari-mutuel wagering conducted by an organization licensee shall not be permitted within thirty (30) miles of another organization licensee's racing enclosure without the express permission granted by the other organization licensee;

3. All pari-mutuel wagering facilities located outside any organization licensee's racing enclosure shall be operated in accordance with all applicable rules of the Oklahoma Horse Racing Commission Rules of Racing (Pari-Mutuel Edition);

4. The organization licensee sending its racing signal to a facility or facilities outside its racing enclosure may combine the pari-mutuel pools of all facilities with those of the organization licensee for the purpose of determining odds and computing payoffs. The amount of money to be retained and distributed by the organization licensee and to be remitted to the Oklahoma Tax Commission from money wagered pursuant to the provisions of this section shall be the same as set forth in paragraph 1 of subsection B, in subsection D, and in subsection E of Section 205.6 of this title and in Section 208.2 of this title;

5. One percent (1%) of the total monies wagered at a facility other than an organization licensee's racing enclosure shall be distributed from the amount retained pursuant to paragraph 4 of this subsection as follows:

   a. ten percent (10%) to the State Auditor and Inspector for the purpose of auditing such facilities, and

   b. forty-five percent (45%) to the county in which the facility is located, and

   c. forty-five percent (45%) to the city in which the facility is located, or

   d. if the facility is not located within the corporate limits of any city, ninety percent (90%) to the county in which the facility is located;
6. The distribution for purses at facilities other than an organization licensee's racing enclosures shall be:

   a. six and one-half percent (6.5%) of total handle during the first thirty-six (36) months after the opening of a facility in a county, and

   b. seven and one-half percent (7.5%) of total handle thereafter.

Upon completion of three hundred sixty-five (365) calendar days since the opening of a facility in a county, the thirty-six-month period commences retroactive to the opening of that facility. If the facility does not operate for three hundred sixty-five (365) calendar days, a new facility may be opened and operated, with the thirty-six-month period commencing consistent with this paragraph. If a facility terminates operation after the three-hundred-sixty-fifth calendar day, all days shall be allotted to subsequent facilities not to exceed one thousand ninety-five (1,095) calendar days per facility; and

7. The organization licensee, after the distribution to the Oklahoma Tax Commission pursuant to the provisions of paragraph 4 of this subsection and distributions pursuant to paragraphs 5 and 6 of this subsection, shall retain the balance of the monies wagered.

B. Notification by an organization licensee to conduct pari-mutuel wagering at a facility or facilities outside of the organization licensee's racing enclosure shall be made annually to the Oklahoma Horse Racing Commission. An organization licensee may make an original notification to conduct pari-mutuel wagering at a facility or facilities outside of the organization licensee's racing enclosure at any time.

C. All persons employed in the actual conduct of pari-mutuel wagering at a facility outside an organization licensee’s racing enclosure shall be licensed by the Commission, consistent with Section 204.2 of this title.

D. Breakage and unclaimed ticket proceeds shall be distributed in the manner applicable to the races of the racing program of the organization licensee sending the racing program.

**Historical Data**

Added by Laws 1995, c. 125, § 1; Amended by Laws 1996, c. 176, § 1, emerg.eff. May 14, 1996.
Each organization licensee shall collect a tax of ten percent (10%) of the amount received by the organization licensee for tickets for admission to the race meeting grounds. If an organization licensee offers a reduced price for admission to the race meeting grounds based upon the purchase of a season ticket or pass, the amount of tax collected by the licensee for admission to the race meeting grounds as a result of the purchase of such ticket or pass by any person shall be equal to the amount of tax that would have been collected by the licensee for admission to the race meeting grounds if such person did not hold a season ticket or pass. On the first business day after the close of the racing day on which the tax was collected, the organization licensee shall remit to the Oklahoma Tax Commission the proceeds from the tax. The proceeds of the tax shall be distributed as follows:

1. For the first two (2) years of operation, forty-five percent (45%) shall be apportioned monthly to the municipality in which the racetrack is located. Fifty percent (50%) shall be apportioned monthly to the county in which the racetrack is located. Five percent (5%) shall be apportioned monthly to the General Revenue Fund of the State Treasury.

2. For the third and all following years, fifty percent (50%) shall be apportioned monthly to the municipality in which the racetrack is located and fifty percent (50%) shall be apportioned monthly to the county in which the racetrack is located. If the racetrack is not located in a municipality or is located in a municipality with a population of less than one thousand (1,000), one hundred percent (100%) of the proceeds shall be distributed to the county in which the racetrack is located.

Historical Data

The register of deeds of each county shall be required to provide and keep in his office a wellbound book with an index in which such certificates shall be recorded in the order in which they are filed, and as compensation in full for filing and recording such certificates the register of deeds shall receive from the parties filing them the sum of ten cents ($0.10) for every one hundred words.

**Historical Data**

A. Resulting State Bank. Upon approval of the Board, banks or savings associations may be merged with or converted into a resulting state bank as hereafter prescribed, except that the action by a constituent national bank or federal savings association shall be taken in the manner prescribed by and shall be subject to any limitation or requirements imposed by any law of the United States which shall also govern the rights of its dissenting shareholders.

B. Resulting National Bank. Nothing in the law of this state shall restrict the right of a state bank or state savings association to merge with or convert into a resulting national bank. The action to be taken by a constituent state bank or state savings association and its rights and liabilities and those of its shareholders shall be the same as those prescribed for national banks at the time of the action by the applicable laws of the United States and not by the laws of this state. Upon the completion of the merger or conversion into a national bank, all authority and the charter of any merging or converting state bank or state savings association shall automatically terminate.

**Historical Data**

Cemetery funds: Any city or town or voluntary cemetery association, whether incorporated or not, may by proper ordinance or resolutions, designate the county treasurer of the county in which said cemetery is located as depositary for permanent upkeep funds belonging to said cemetery.

Historical Data

Laws 1941, p. 18, § 1.
Title 8. Cemeteries
   Chapter 4
      Section 112 - County Treasurer's Bond.
Cite as: O.S. § __ __

The bond of the treasurer of said county be and the same is hereby made to cover said funds.

Historical Data

Laws 1941, p. 18, § 2.
The said treasurer is hereby authorized to accept and invest said funds in deficiency warrants of the State of Oklahoma, state bonds of the State of Oklahoma, or Federal Savings and Loan Association Stock, or State Building and Loan Association Stock, up to amounts insured by the Federal Government, or in any other security now provided under present laws for the investment of sinking funds by said Treasurers.

**Historical Data**

Laws 1941, p. 18, § 3.
Title 8. Cemeteries
   Chapter 4
      Section 114 - Interest or Dividends.
Cite as: O.S. § __ __

On July 1st of each year, the treasurer of said county shall pay the earned interest or dividends, as the case may be, to the cemetery board or other organization making said deposits.

Historical Data

Laws 1941, p. 18, § 4.
The principal amounts deposited with said treasurer shall be and remain a permanent fund and no portion thereof shall ever be spent, but that the same shall, as far as practical, be kept at interest and the interest thereof shall be paid to said cemeteries, depositing the principal thereof to be used by said cemetery boards or associations for the permanent upkeep of said cemetery or graves.

**Historical Data**

Laws 1941, p. 18, § 5.
There may be organized in each county in the State of Oklahoma a county cemetery association.

**Historical Data**

Laws 1949, p. 48, § 1.
The object of the county cemetery association hereby provided for shall be to beautify, landscape, maintain and improve the publicly owned cemeteries or other cemeteries not owned and maintained by any individual or actively operating private cemetery association, corporation, or fraternal or religious group and which are or have been used by the public as public cemeteries which are located in the county where county cemetery associations are formed; provided, however, that nothing in this act shall prevent the expending of funds raised under this act by any county cemetery association for the upkeep of any cemetery owned by any municipality or other political subdivision of such County even though such municipality or publicly owned cemetery may be located outside the corporate limits of such county.

Historical Data

The county cemetery association in each county organized under this Act shall consist of two (2) members from each commissioners' district who shall be residents of the commissioners' district from which they are selected, and qualified electors of the county, and who shall be elected at a mass meeting called by each county commissioner on the first Monday in May of each odd numbered year. Said mass meeting shall be called by each of the county commissioners upon a petition of twenty-five (25) resident citizens of the county and after the presentation of said petition to the board of county commissioners, each county commissioner shall call a mass meeting in his respective commissioners' district for the purpose of electing two (2) members of the county cemetery association. The call for such mass meeting shall be by posting notices in at least three (3) public places in the commissioners' district or by both posting notices and publication in a newspaper of general circulation in the county. Such notices and publications shall state the purpose of the mass meeting, the time and place of holding same and such notices and/or publication must be made at least one (1) week before the date of meeting. The county commissioner shall preside at such meeting and shall certify to the county clerk the names of the two (2) members of the county cemetery association elected at said mass meeting within one (1) week after said election is held. The members so elected at said mass meeting shall hold their office for a period of two (2) years and until their successors are elected and qualified except when any county cemetery association shall be formed and organized under the provisions of this act on an even numbered year, the officers elected on such even numbered year shall hold office for a period of one (1) year and provided further that it shall not be necessary to petition the board of county commissioners to hold an election in any county in this state after such county has organized a county cemetery association pursuant to the provisions of this act, but it shall be the duty of each county commissioner in any county having a county cemetery association organized under the provisions of this Act to call an election as herein provided on each odd numbered year.

Provided, however, that if, for any reason, no election or mass meeting is held after the petition is duly filed with the board of county commissioners as hereinabove provided the county commissioner that represents the district so failing to hold an election is hereby authorized to appoint two (2) resident qualified electors from his commissioners' district as members of the county cemetery association and in such event shall certify their names to the county clerk as if they had been elected at a mass meeting and the members so appointed by any county commissioner shall have the same authority as if they had been regularly elected at a mass meeting and they shall likewise hold office for the same period of time as those elected at a mass meeting. Provided further that the county commissioners shall have the authority to fill vacancies that occur on the board of directors of said association.

**Historical Data**

Laws 1949, p. 48, § 3.
On or before the third Monday in May following said mass meeting the six (6) members of the county cemetery association who have been selected as hereinabove provided shall meet at the district court house and shall perfect an organization by the election of a president, vice-president and secretary. The president of the board of directors shall be the presiding officer of such board and shall perform the usual duties incumbent upon such officer and shall see that all orders of the board are complied with and in the absence of the president the vice-president shall be the presiding officer. The secretary of such board shall be the recording officer and shall keep and have supervision over all records and shall file and safely keep all documents of said county cemetery association and shall perform all duties imposed upon him by the board of directors compatible with the duties of such office. The secretary may be paid a salary to be fixed by the board of directors. Said secretary shall give a surety bond in an amount to be fixed by said board of directors and to be approved by the said Board payable to such county and conditioned for the faithful performance of his duties. The premium for said bond shall be paid by said directors out of cemetery association funds.

Historical Data

Special meeting may be called any time thereafter by the president or vice-president of the county cemetery association upon written request of one-fourth (1/4) of the members of said board of directors. Notice of regular and special meetings shall be given by mail at least three (3) days prior to such meeting.

**Historical Data**

Laws 1949, p. 49, § 5.
The board of directors shall constitute the executive board of the county cemetery association and shall have full power and authority to fix the time and place for regular meetings and to make all rules and regulations pertaining to the business of said association and shall have the authority to hire employees and to lease or purchase equipment to carry out the purposes of this act.

**Historical Data**

Title 8. Cemeteries
Chapter 5
Section 137 - Annual Estimate of Needs.
Cite as: O.S. §, __ __

The board of directors shall make an annual estimate of their needs and shall certify such estimate to the board of county commissioners at the time and in the manner provided by law; provided, however, it shall not be the duty of the board of county commissioners to include the same as a special budget account in the county budget of estimated needs for publication and certification to the county excise board unless and until the mandatory constitutional governmental functions and the statutory governmental functions made mandatory by the Legislature have been first provided for, nor for the excise board to approve the same unless and until appropriations shall first have been approved sufficient to sustain such mandatory governmental functions and there remains uncommitted available revenue.

Historical Data

For the purpose of defraying the expenses of landscaping, beautifying, maintaining and improving of the publicly owned cemeteries as herein provided the excise board of each county may approve appropriations in the county budget, in a special budget account denominated the "County Cemetery Budget Account," in amount not exceeding Three Thousand Dollars ($3,000.00) per annum, which shall be dedicated to such special purpose under the protective restrictions and limitations now provided for special budget accounts under 62 Oklahoma Statutes 1951, Section 331.

Historical Data

Title 8. Cemeteries  
Chapter 5  
Section 139 - County Treasurer-Special Budget Account-Cash Fund-Claims and Warrants.

Cite as: O.S. §, __ __

The county treasurer shall set up two accounts of funds provided for herein in the name of the county cemetery association, one account to be the Special Budget Account hereinbefore provided which shall be an Appropriation Account and subject only to the registration of county warrants issued to pay only those claims which have been approved by the cemetery board of directors, filed with the county clerk and allowed by the board of county commissioners as other departmental claims; the other shall be a distinctive cash fund separately maintained under the "Fifth" proviso of Section 331 of Title 62, Oklahoma Statutes 1951, and subject only to payment of warrants issued in payment of claims allowed by the cemetery board of directors, which warrants shall be signed by the president (or vice-president) of the cemetery board of directors and attested by its secretary. Said special cash fund shall be derived from donations, hereby authorized to be accepted, sales of lots, and any other miscellaneous cemetery revenues and collections that may come into the hands of said cemetery board, or any of its officers or employees, who shall deposit the same with the county treasurer under the same mandatory requirements and penalties as is by law required of other county officers and employees (19 O.S. 1951, Sections 681-686.)

All claims shall be itemized and sworn to by claimants and when allowed shall be filed with the county clerk of said county whose duty it shall be to preserve the same against county audit by the State Auditor and Inspector; and no warrant shall issue against either of said funds except in payment of such sworn itemized claims. No cash fund claims shall be allowed nor filed and no cash warrant issued in payment thereof in excess of the cash actually on hand in the possession of the county treasurer at the time of presentation to him for payment and provided that no contract debt nor obligation authorized or created by said board of directors in excess of the uncommitted appropriation and cash in said special fund shall be valid.

Historical Data

Said board may accept and use gifts of money or property on behalf of said cemetery association and use it for general cemetery purposes.

**Historical Data**

Laws 1949, p. 50, § 10.
In any county where a county cemetery association has been organized for the purposes set forth in this act and funds have been provided therefor as by this act authorized, all the duties, functions, powers and privileges now imposed by law (Title 8, Oklahoma Statutes 1951, Sections 82-87) upon the Board of County Commissioners of such county are hereby imposed upon the county cemetery association of such county; and for only such counties in which such associations have been and are organized, operating, and financed as herein provided, the appropriations and levies herein authorized shall be in lieu of and not in addition to the appropriations and levies provided by Sections 84 and 85 of Title 8, Oklahoma Statutes 1951.

**Historical Data**

Laws 1949, p. 50, § 11.
If any provision of this act or application thereof to any person, property or circumstance is held invalid such invalidity shall not affect other provisions or applications of this act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

**Historical Data**

Laws 1949, p. 50, § 12.
Title 8. Cemeteries
Chapter 5
Section 143 - Maintenance and Improvement of Certain Cemeteries by County Commissioners.
Cite as: O.S. § __ __

In any county of this state wherein a county cemetery association has not been organized, as authorized by 8 O.S. 1951, Sections 131, 141, inclusive, or has ceased to function after organization, the board of county commissioners is hereby authorized and empowered to utilize employees under their jurisdiction and county-owned tools, machinery, equipment, and materials for the purposes of opening and closing graves and maintaining and improving any publicly owned cemetery or other cemetery within the county not owned and maintained by an individual or private organization; provided that, where appropriate, a reasonable fee, not to exceed the actual cost of the service, may be charged for such services.

Historical Data

The board of county commissioners is hereby authorized and empowered to accept and use monies and other items of value from private and governmental sources for the purposes of opening and closing graves and maintaining and improving said cemeteries in carrying out the intent and purposes of this act.

Historical Data

This Act shall be known as the "Perpetual Care Fund Act".

**Historical Data**

Laws 1953, p. 16, § 1.
As used in the Perpetual Care Fund Act:

1. "Cemetery" or "cemeteries" means any land or structure in this state dedicated to or used, or intended to be used, for the interment of human remains;

2. "Burial space" means any grave space, lot, mausoleum crypt or niche which is used or intended to be used for the interment of human remains;

3. "Purchase price" means the gross dollar amount the customer must pay the cemetery under a contractual agreement between the two to exchange ownership of certain grave spaces, lots, mausoleum crypts or niches. Purchase price does not include finance charges, sales tax, charges for credit life insurance, opening and closing costs and setting fees, but does include any amount which the customer is required to pay as a deposit to the Perpetual Care Fund, described in Section 163 of this title. On sales of burial spaces wherein discounts or free spaces are granted to the customer by the cemetery, the purchase price is determined to be the fair market value or the normal selling price of that particular type of burial space as sold by the cemetery; and

4. "Financial institution" means a federally insured bank, trust company or savings and loan association which is authorized to do business in this state.

Historical Data

Title 8. Cemeteries  
Chapter 6  
Section 164 - Donations for Special Care of Specified Lots.  
Cite as: O.S. § __ __

Donations, deposits or bequests may be made in trust by mutual agreement between the cemetery and lot owner or lot owners, for the special care of specified lots, monuments or mausoleums in any such cemetery, and such funds shall be invested in like manner as the Perpetual Care Fund, but a separate account shall be kept of each amount so deposited, donated and bequeathed and only the income derived from such funds shall be used in the care, maintenance and repair of such lots, monuments and mausoleums, unless otherwise provided by the donor.

Historical Data

Accumulated trust funds held by the trustee of the Perpetual Care Fund shall be invested in the manner provided in the Oklahoma Trust Act, and any amendments thereto. The income derived therefrom shall be returned to such cemeteries to be used by them only as provided by this act.

Historical Data

A. The owner of a cemetery maintaining a Perpetual Care Trust Fund shall be required to pay to the State Banking Commissioner an annual fee of Two Hundred Dollars ($200.00), and file a report of each cemetery by March 15 of each year with the State Banking Commissioner, showing, for the preceding calendar year:

1. The gross amount received from sales of grave spaces, lots, mausoleum crypts and niches;

2. The total purchase price of grave spaces, lots, mausoleum crypts and niches on contracts which received final payment and required deposits to the Perpetual Care Fund during the calendar year;

3. The operating expenses incurred during the calendar year which are eligible to be paid from income of the Perpetual Care Fund;

4. The total amount of the principal of the Perpetual Care Fund as of the beginning of the preceding calendar year; and

5. The amount segregated and deposited in the Perpetual Care Fund as provided by this act which shall be certified by the trustee of the Perpetual Care Fund as to correctness thereof, and the trustee shall provide:

   a. the total amount of the principal of the Perpetual Care Fund as of the end of the calendar year,

   b. the securities and other assets in which such perpetual care funds are invested,

   c. the cash on hand,

   d. a verification in writing of all assets in which monies of the Perpetual Care Fund have been invested; provided, such verification shall be obtained from the holder or holders of such assets,

   e. the income derived from the Perpetual Care Fund investments during the calendar year, and

   f. the gross expenditures or transfers from income of the Perpetual Care Fund during the calendar year.

The annual fee collected pursuant to this subsection shall be deposited in the Oklahoma State Banking Department revolving fund created pursuant to Section 211.1 of Title 6 of the Oklahoma Statutes.
B. The Commissioner shall have authority, at any time, to inspect the books and records of any such cemetery, and to make an examination thereof for the purpose of determining if proper sums have been deposited with the trustee in the Perpetual Care Fund, and if the Fund is being properly administered by the trustee in accordance with the provisions of the Perpetual Care Fund Act and rules of the Commissioner. Each cemetery owner and trustee is responsible for maintaining satisfactory books and records which adequately justify all information contained in the annual report required by this section. The Commissioner shall charge and collect a fee for such examination, which fee shall be deposited in the Cemetery Merchandise Trust Act Revolving Fund.

Historical Data

Title 8. Cemeteries
Chapter 6
Section 167 - "Repealed by Laws 1985, c. 331, § 6, eff. July 29, 1985."
Cite as: O.S. § __ __

Historical Data

Every cemetery which provides prepayment financing programs to its customers under contracts in which a finance charge is made shall comply with all applicable provisions of the Uniform Consumer Credit Code, Section 1-101 et seq. of Title 14A of the Oklahoma Statutes, as they apply to disclosure and annual percentage rate calculation.

**Historical Data**

A. The provisions of the Perpetual Care Fund Act shall not apply to municipal, religious, fraternal, corporate, rural or nonprofit entities, free community burial grounds, county cemetery associations, Indian tribal cemeteries on tribal land and charitable or eleemosynary institutions operating cemeteries in this state.

B. The provisions of the Perpetual Care Fund Act may apply to unincorporated cemetery associations operating cemeteries in this state. Unincorporated cemetery associations that make application with the State Bank Commissioner to maintain a perpetual care fund and are approved by the Commissioner shall comply with all provisions of the Perpetual Care Fund Act.

**Historical Data**

The Perpetual Care Fund Act, Section 161 et seq. of Title 8 of the Oklahoma Statutes, shall be administered by the State Bank Commissioner. The Commissioner is authorized to promulgate reasonable rules and regulations concerning the keeping and inspection of records, the filing of contracts and reports, and all other matters incidental to the orderly administration of this law.

**Historical Data**

Any person, firm or corporation violating any of the provisions of the Perpetual Care Fund Act shall, upon conviction, be deemed guilty of a misdemeanor and shall be subject to a fine of not less than One Hundred Dollars ($100.00) nor more than Two Thousand Five Hundred Dollars ($2,500.00).

Historical Data

No ordinance having any subject other than the appropriation of monies shall be in force unless published or posted within fifteen (15) days after its passage. Every municipal ordinance shall be published at least once in full, except as provided for in Section 14-107 of this title. When publishing the ordinance, the publisher or managing officer of the newspaper shall prefix to the ordinance a line in brackets stating the date of publication as "Published ________", giving the month, day, and year of publication.

Historical Data

Any municipality may, by a majority vote of the registered voters of the municipality voting on the question, exempt from municipal taxation for a period not to exceed five (5) years new manufacturing establishments and public utilities locating in the municipality.

**Historical Data**

A. A municipal governing body may cause property within the municipal limits to be cleaned of trash and
weeds or grass to be cut or mowed in accordance with the following procedure:

1. At least ten (10) days' notice shall be given to the owner of the property by mail at the address shown
by the current year's tax rolls in the county treasurer's office before the governing body holds a hearing or
takes action. The notice shall order the property owner to clean the property of trash, or to cut or mow the
weeds or grass on the property, as appropriate, and the notice shall further state that unless such work is
performed within ten (10) days of the date of the notice the work shall be done by the municipality and a
notice of lien shall be filed with the county clerk against the property for the costs due and owing the
municipality. At the time of mailing of notice to the property owner, the municipality shall obtain a receipt
of mailing from the postal service, which receipt shall indicate the date of mailing and the name and
address of the mailee. However, if the property owner cannot be located within ten (10) days from the
date of mailing by the municipal governing body, notice may be given by posting a copy of the notice on
the property or by publication, as defined in Section 1-102 of this title, one time not less than ten (10)
days prior to any hearing or action by the municipality. If a municipal governing body anticipates summary
abatement of a nuisance in accordance with the provisions of subsection B of this section, the notice,
whether by mail, posting or publication, shall state: that any accumulations of trash or excessive weed or
growth on the owner's property occurring within six (6) months from and after the date of this notice
may be summarily abated by the municipal governing body; that the costs of such abatement shall be
assessed against the owner; and that a lien may be imposed on the property to secure such payment, all
without further prior notice to the property owner;

2. The owner of the property may give written consent to the municipality authorizing the removal of the
trash or the mowing of the weeds or grass. By giving written consent, the owner waives the owner's right
to a hearing by the municipality;

3. A hearing may be held by the municipal governing body to determine whether the accumulation of
trash or the growth of weeds or grass has caused the property to become detrimental to the health,
benefit, and welfare of the public and the community or a hazard to traffic, or creates a fire hazard to the
danger of property;

4. Upon a finding that the condition of the property constitutes a detriment or hazard, and that the
property would be benefited by the removal of such conditions, the agents of the municipality are granted
the right of entry on the property for the removal of trash, mowing of weeds or grass, and performance of
the necessary duties as a governmental function of the municipality. Immediately following the cleaning or
mowing of the property, the municipal clerk shall file a notice of lien with the county clerk describing the
property and the work performed by the municipality, and stating that the municipality claims a lien on the
property for the cleaning or mowing costs;

5. The governing body shall determine the actual cost of such cleaning and mowing and any other
expenses as may be necessary in connection therewith, including the cost of notice and mailing. The
municipal clerk shall forward by mail to the property owner specified in paragraph 1 of this subsection a
statement of such actual cost and demanding payment. If the cleaning and mowing are done by the
municipality, the cost to the property owner for the cleaning and mowing shall not exceed the actual cost
of the labor, maintenance, and equipment required. If the cleaning and mowing are done on a private
contract basis, the contract shall be awarded to the lowest and best bidder;

6. If payment is not made within thirty (30) days from the date of the mailing of the statement, the
municipal clerk shall forward a certified statement of the amount of the cost to the county treasurer of the
county in which the property is located and the same shall be levied on the property and collected by the
county treasurer as other taxes authorized by law. Once certified by the county treasurer, payment may
only be made to the county treasurer except as otherwise provided for in this section. Until fully paid, the
cost and the interest thereon shall be the personal obligation of the property owner from and after the
date the cost is certified to the county treasurer. In addition the cost and the interest thereon shall be a
lien against the property from the date the cost is certified to the county treasurer, coequal with the lien of
ad valorem taxes and all other taxes and special assessments and prior and superior to all other titles
and liens against the property, and the lien shall continue until the cost shall be fully paid. At the time of
collection the county treasurer shall collect a fee of Five Dollars ($5.00) for each parcel of property. The
fee shall be deposited to the credit of the general fund of the county. If the county treasurer and the
municipality agree that the county treasurer is unable to collect the assessment, the municipality may
pursue a civil remedy for collection of the amount owing and interest thereon by an action in personam
against the property owner and an action in rem to foreclose its lien against the property. A mineral
interest, if severed from the surface interest and not owned by the surface owner, shall not be subject to
any tax or judgment lien created pursuant to this section. Upon receiving payment, if any, the municipal
clerk shall forward to the county treasurer a notice of such payment and directing discharge of the lien;
and

7. The municipality may designate by ordinance an administrative officer or administrative body to carry
out the duties of the governing body in subsection A of this section. The property owner shall have a right
of appeal to the municipal governing body from any order of the administrative officer or administrative
body. Such appeal shall be taken by filing written notice of appeal with the municipal clerk within ten (10)
days after the administrative order is rendered.

B. If a notice is given by a municipal governing body to a property owner ordering the property within the
municipal limits to be cleaned of trash and weeds or grass to be cut or mowed in accordance with the
procedures provided for in subsection A of this section, any subsequent accumulations of trash or
excessive weed or grass growth on the property occurring within a six-month period may be declared to
be a nuisance and may be summarily abated without further prior notice to the property owner. At the
time of each such summary abatement the municipality shall notify the property owner of the abatement
and the costs thereof. The notice shall state that the property owner may request a hearing within ten (10)
days after the date of mailing the notice. The notice and hearing shall be as provided for in subsection A
of this section. Unless otherwise determined at the hearing the cost of such abatement shall be
determined and collected as provided for in paragraphs 5 and 6 of subsection A of this section. This
subsection shall not apply if the records of the county clerk show that the property was transferred after
notice was given pursuant to subsection A of this section.

C. The municipal governing body may enact ordinances to prohibit owners of property or persons
otherwise in possession or control located within the municipal limits from allowing trash to accumulate, or
weeds to grow or stand upon the premises and may impose penalties for violation of said ordinances.

D. As used in this section:

1. "Weed" includes but is not limited to poison ivy, poison oak, or poison sumac and all vegetation at any
state of maturity which:
a. exceeds twelve (12) inches in height, except healthy trees, shrubs, or produce for human consumption grown in a tended and cultivated garden unless such trees and shrubbery by their density or location constitute a detriment to the health, benefit and welfare of the public and community or a hazard to traffic or create a fire hazard to the property or otherwise interfere with the mowing of said weeds;

b. regardless of height, harbors, conceals, or invites deposits or accumulation of refuse or trash;

c. harbors rodents or vermin;

d. gives off unpleasant or noxious odors;

e. constitutes a fire or traffic hazard; or

f. is dead or diseased.

The term "weed" shall not include tended crops on land zoned for agricultural use which are planted more than one hundred fifty (150) feet from a parcel zoned for other than agricultural use.

2. "Trash" means any refuse, litter, ashes, leaves, debris, paper, combustible materials, rubbish, offal, or waste, or matter of any kind or form which is uncared for, discarded, or abandoned.

3. "Owner" means the owner of record as shown by the most current tax rolls of the county treasurer.

4. "Cleaning" means the removal of trash from property.

E. The provisions of this section shall not apply to any property zoned and used for agricultural purposes or to railroad property under the jurisdiction of the Oklahoma Corporation Commission. However, a municipal governing body may cause the removal of weeds or trash from property zoned and used for agricultural purposes pursuant to the provisions of this section but only if such weeds or trash pose a hazard to traffic and are located in, or within ten (10) yards of, the public right-of-way at intersections.

Historical Data

A. A municipal governing body may cause dilapidated buildings within the municipal limits to be torn down and removed in accordance with the following procedures:

1. At least ten (10) days’ notice that a building is to be torn down or removed shall be given to the owner of the property before the governing body holds a hearing. A copy of the notice shall be posted on the property to be affected. In addition, a copy of the notice shall be sent by mail to the property owner at the address shown by the current year’s tax rolls in the office of the county treasurer. Written notice shall also be mailed to any mortgage holder as shown by the records in the office of the county clerk to the last-known address of the mortgagee. At the time of mailing of notice to any property owner or mortgage holder, the municipality shall obtain a receipt of mailing from the postal service, which receipt shall indicate the date of mailing and the name and address of the mailee. However, if neither the property owner nor mortgage holder can be located, notice may be given by posting a copy of the notice on the property, or by publication as defined in Section 1-102 of this title. The notice may be published once not less than ten (10) days prior to any hearing or action by the municipality pursuant to the provisions of this section;

2. A hearing shall be held by the governing body to determine if the property is dilapidated and has become detrimental to the health, safety, or welfare of the general public and the community, or if the property creates a fire hazard which is dangerous to other property;

3. Pursuant to a finding that the condition of the property constitutes a detriment or a hazard and that the property would be benefited by the removal of such conditions, the governing body may cause the dilapidated building to be torn down and removed. The governing body shall fix reasonable dates for the commencement and completion of the work. The municipal clerk shall immediately file a notice of dilapidation and lien with the county clerk describing the property, the findings of the municipality at the hearing, and stating that the municipality claims a lien on the property for the destruction and removal costs and that such costs are the personal obligation of the property owner from and after the date of filing of the notice. The agents of the municipality are granted the right of entry on the property for the performance of the necessary duties as a governmental function of the municipality if the work is not performed by the property owner within dates fixed by the governing body;

4. The governing body shall determine the actual cost of the dismantling and removal of dilapidated buildings and any other expenses that may be necessary in conjunction with the dismantling and removal of the buildings, including the cost of notice and mailing. The municipal clerk shall forward a statement of the actual cost attributable to the dismantling and removal of the buildings and a demand for payment of such costs, by mail to the property owner. In addition, a copy of the statement shall be mailed to any mortgage holder at the address provided for in paragraph 1 of this subsection. At the time of mailing of the statement of costs to any property owner or mortgage holder, the municipality shall obtain a receipt of mailing from the postal service, which receipt shall indicate the date of mailing and the name and address of the mailee. If a municipality dismantles or removes any dilapidated buildings, the cost to the property owner shall not exceed the actual cost of the labor, maintenance, and equipment required for the dismantling and removal of the dilapidated buildings. If dismantling and removal of the dilapidated
buildings is done on a private contract basis, the contract shall be awarded to the lowest and best bidder; and

5. When payment is made to the municipality for costs incurred, the municipal clerk shall file a release of lien, but if payment attributable to the actual cost of the dismantling and removal of the buildings is not made within six (6) months from the date of the mailing of the statement to the owner of such property, the municipal clerk shall forward a certified statement of the amount of the cost to the county treasurer of the county in which the property is located. Once certified to the county treasurer, payment may only be made to the county treasurer except as otherwise provided for in this section. The costs shall be levied on the property and collected by the county treasurer as are other taxes authorized by law. Until finally paid, the costs and the interest thereon shall be the personal obligation of the property owner from and after the date of the notice of dilapidation and lien is filed with the county clerk. In addition the cost and the interest thereon shall be a lien against the property from the date the notice of the lien is filed with the county clerk. The lien shall be coequal with the lien of ad valorem taxes and all other taxes and special assessments and shall be prior and superior to all other titles and liens against the property. The lien shall continue until the cost is fully paid. At the time of collection, the county treasurer shall collect a fee of Five Dollars ($5.00) for each parcel of property. The fee shall be deposited to the credit of the general fund of the county. If the county treasurer and the municipality agree that the county treasurer is unable to collect the assessment, the municipality may pursue a civil remedy for collection of the amount owing and interest thereon including an action in personam against the property owner and an action in rem to foreclose its lien against the property. A mineral interest, if severed from the surface interest and not owned by the surface owner, shall not be subject to any tax or judgment lien created pursuant to this section. Upon receiving payment, the municipal clerk shall forward to the county treasurer a notice of such payment and shall direct discharge of the lien.

B. The municipality may designate, by ordinance, an administrative officer or administrative body to carry out the duties of the governing body specified in this section. The property owner shall have the right of appeal to the municipal governing body from any order of the administrative officer or administrative body. Such appeal shall be taken by filing written notice of appeal with the municipal clerk within ten (10) days after the administrative order is rendered.

C. For the purposes of this section:

1. "Dilapidated building" means:

   a. a structure which through neglect or injury lacks necessary repairs or otherwise is in a state of decay or partial ruin to such an extent that the structure is a hazard to the health, safety, or welfare of the general public,

   b. a structure which is unfit for human occupancy due to the lack of necessary repairs and is considered uninhabitable or is a hazard to the health, safety, and welfare of the general public,

   c. a structure which is determined by the municipal governing body or administrative officer of the municipal governing body to be an unsecured building, as defined by Section 22-112.1 of this title, more than three times within any twelve-month period,
d. a structure which has been boarded and secured, as defined by Section 22-112.1 of this title, for more than thirty-six (36) consecutive months, or

e. a structure declared by the municipal governing body to constitute a public nuisance; and

2. "Owner" means the owner of record as shown by the most current tax rolls of the county treasurer.

D. Nothing in the provisions of this section shall prevent the municipality from abating a dilapidated building as a nuisance or otherwise exercising its police power to protect the health, safety, or welfare of the general public.

E. The officers, employees or agents of the municipality shall not be liable for any damages or loss of property due to the removal of dilapidated buildings performed pursuant to the provisions of this section or as otherwise prescribed by law.

F. The provisions of this section shall not apply to any property zoned and used for agricultural purposes.

Historical Data

A. After a building has been declared dilapidated, as provided in Section 22-112 of this title, and before the commencement of the tearing and removal of a dilapidated building, the governing body of any municipality may authorize that such a building be boarded and secured. However, if the dilapidated building is vacant and unfit for human occupancy, the governing body of any municipality may authorize the structure to be demolished pursuant to Section 22-112 of this title.

B. A governing body of any municipality may cause the premises on which an unsecured building is located to be cleaned of trash and weeds in accordance with the provisions of Section 22-111 of this title.

C. A governing body of any municipality may cause an unsecured building to be boarded and secured in accordance with the following procedures:

1. Before the governing body orders such action, at least ten (10) days’ notice that such unsecured building is to be boarded and secured shall be given by mail to any property owners and mortgage holders as provided in Section 22-112 of this title. At the time of mailing of notice to any property owner or mortgage holder, the municipality shall obtain a receipt of mailing from the postal service, which receipt shall indicate the date of mailing and the name and address of the mailee. A copy of the notice shall also be posted on the property to be affected. However, if neither the property owner nor mortgage holder can be located, notice may be given by posting a copy of the notice on the property or by publication as defined in Section 1-102 of this title. Such notice shall be published one time, not less than ten (10) days prior to any hearing or action by the municipality pursuant to the provisions of this section. If a municipal governing body anticipates summary abatement of a nuisance in accordance with the provisions of paragraph 9 of this subsection, the notice shall state: that any subsequent need for boarding and securing the building within a six-month period after the initial boarding and securing of the building pursuant to such notice may be summarily boarded and secured by the municipal governing body; that the costs of such boarding and securing shall be assessed against the owner; and that a lien may be imposed on the property to secure such payment, all without further prior notice to the property owner or mortgage holder;

2. The owner of the property may give written consent to the municipality authorizing the boarding and securing of such unsecured building and to the payment of any costs incurred thereby. By giving written consent, the owner waives any right the owner has to a hearing by the municipal governing body;

3. If the property owner does not give written consent to such actions, a hearing may be held by the municipal governing body to determine whether the boarding and securing of such unsecured building would promote and benefit the public health, safety or welfare. Such hearing may be held in conjunction with a hearing on the accumulation of trash or the growth of weeds or grass on the premises of such unsecured building held pursuant to the provisions of paragraph 3 of subsection A of Section 22-111 of this title. In making such determination, the governing body shall apply the following standard: the governing body may order the boarding and securing of the unsecured building when the boarding and securing thereof would make such building less available for transient occupation, decrease a fire hazard
created by such building, or decrease the hazard that such building would constitute an attractive nuisance to children.

Upon making the required determination, the municipal governing body may order the boarding and securing of the unsecured building;

4. After the governing body orders the boarding and securing of such unsecured building, the municipal clerk shall immediately file a notice of unsecured building and lien with the county clerk describing the property, stating the findings of the municipality at the hearing at which such building was determined to be unsecured, and stating that the municipality claims a lien on the property for the costs of boarding and securing such building and that such costs are the personal obligation of the property owner from and after the date of filing the notice;

5. Pursuant to the order of the governing body, the agents of the municipality are granted the right of entry on the property for the performance of the boarding and securing of such building and for the performance of all necessary duties as a governmental function of the municipality;

6. After an unsecured building has been boarded and secured, the governing body shall determine the actual costs of such actions and any other expenses that may be necessary in conjunction therewith including the cost of the notice and mailing. The municipal clerk shall forward a statement of the actual costs attributable to the boarding and securing of the unsecured building and a demand for payment of such costs, by mail to any property owners and mortgage holders as provided in Section 22-112 of this title. At the time of mailing of the statement of costs to any property owner or mortgage holder, the municipality shall obtain a receipt of mailing from the postal service, which receipt shall indicate the date of mailing and the name and address of the mailer.

If a municipality boards and secures any unsecured building, the cost to the property owner shall not exceed the actual cost of the labor, materials and equipment required for the performance of such actions. If such actions are done on a private contract basis, the contract shall be awarded to the lowest and best bidder;

7. When payment is made to the municipality for costs incurred, the municipal clerk shall file a release of lien, but if payment attributable to the actual costs of the boarding and securing of the unsecured building is not made within thirty (30) days from the date of the mailing of the statement to the owner of such property, the municipal clerk shall forward a certified statement of the amount of the costs to the county treasurer of the county in which the property is located. Once certified to the county treasurer, payment may only be made to the county treasurer except as otherwise provided for in this section. At the time of collection the county treasurer shall collect a fee of Five Dollars ($5.00) for each parcel of property and such fee shall be deposited to the general fund of the county. The costs shall be levied on the property and collected by the county treasurer as are other taxes authorized by law. Until fully paid, the costs and the interest thereon shall be the personal obligation of the property owner from and after the date the notice of unsecured building and lien is filed with the county clerk. In addition the costs and the interest thereon shall be a lien against the property from the date the notice of the lien is filed with the county clerk. The lien shall be coequal with the lien of ad valorem taxes and all other taxes and special assessments and shall be prior and superior to all other titles and liens against the property. The lien shall continue until the costs and interest are fully paid. If the county treasurer and the municipality agree that the county treasurer is unable to collect the assessment, the municipality may pursue a civil remedy for collection of the amount owing and interest thereon by an action in personam against the property owner and an action in rem to foreclose its lien against the property. A mineral interest if severed from the surface owner, shall not be subject to any tax or judgment lien created pursuant to this section. Upon receiving payment, the municipal clerk shall forward to the county treasurer a notice of such payment and shall direct discharge of the lien;
8. The municipality may designate by ordinance an administrative officer or administrative body to carry out the duties of the governing body specified in subsection C of this section. The property owner or mortgage holder shall have a right of appeal to the municipal governing body from any order of the administrative officer or administrative body. Such appeal shall be taken by filing written notice of appeal with the municipal clerk within ten (10) days after the administrative order is rendered;

9. If a municipal governing body causes a structure within the municipal limits to be boarded and secured, any subsequent need for boarding and securing within a six-month period constitutes a public nuisance and may be summarily boarded and secured without further prior notice to the property owner or mortgage holder. At the time of each such summary boarding and securing, the municipality shall notify the property owner and mortgage holder of the boarding and securing and the costs thereof. The notice shall state that the property owner may request an appeal with the municipal clerk within ten (10) days after the mailing of the notice. The notice and hearing shall be as provided for in paragraph 1 of this subsection. Unless otherwise determined at the hearing the cost of such boarding and securing shall be determined and collected as provided for in paragraphs 6 and 7 of this subsection;

10. A governing body of any municipality may determine that a building is unsecured and order that such building be boarded and secured in the manner provided for in this subsection even though such building has not been declared, by the governing body, to be dilapidated; and

11. For the purposes of this subsection:

   a. “boarding and securing” or “boarded and secured” means the closing, boarding or locking of any or all exterior openings so as to prevent entry into the structure,

   b. “unsecured building” shall mean any structure which is not occupied by a legal or equitable owner thereof, or by a lessee of a legal or equitable owner, and into which there are one or more unsecured openings such as broken windows, unlocked windows, broken doors, unlocked doors, holes in exterior walls, holes in the roof, broken basement or cellar hatchways, unlocked basement or cellar hatchways or other similar unsecured openings which would facilitate an unauthorized entry into the structure, and

   c. “unfit for human occupancy” means a structure that due to lack of necessary repairs is considered uninhabitable and is a hazard to the health, safety, and welfare of the general public.

D. The provisions of this section shall not apply to any property zoned and used for agricultural purposes.

Historical Data

A. The municipal clerk, after the date of maturity of any installment and interest and no earlier than the first day of July and no later than the tenth day of July of the following year, shall certify the installment and interest then due to the county treasurer of the county in which the assessed property is located. Once certified to the county treasurer, payment may only be made to the county treasurer except as otherwise provided for in this section. At the time of collection the county treasurer shall collect a fee of Five Dollars ($5.00) for each parcel of property and such fee shall be deposited to the general fund of the county. The county treasurer shall place the installment and interest upon the November delinquent tax list of the same year, which is prepared by the county treasurer, and collect the installment and interest as other delinquent taxes are collected. Provided, that no such certification shall be made to the county treasurer unless the town clerk shall have sent a notice of the nature and amount of the assessment by restricted delivery mail on or before June 1 of said year to the last-known address of the owner of the assessed property. The county treasurer shall collect the installments of assessment, together with interest and penalty, as certified to him by the municipal clerk, but any taxpayer shall have the right to pay his ad valorem taxes to the county treasurer regardless of the delinquency of such assessments. Within thirty (30) days after the receipt of a delinquent assessment, interest and penalty, as collected by the county treasurer, the same shall be paid by the county treasurer to the municipal treasurer for disbursement in accordance with the provisions of Section 36-221 of this title. The failure of the municipal clerk to publish notice of the maturing of any installment and interest shall in no way affect the validity of the proceedings to collect the same under the provisions of this section. All payments to the municipal treasurer on account of such assessments shall be certified by him to the municipal clerk for crediting on the Street Assessment Record.

B. All penalties for delinquent taxes, including penalties on special assessments and the interest of bonds for paving or other special assessment bonds, over and above the amount specified on the face thereof, shall be the property of the municipality and shall be collected by the county treasurer, it being the intent of this provision to have such penalties go to the street repair fund of the municipality.

Historical Data

Laws 1977, c. 256, § 36-222, eff. July 1, 1978; Laws 1978, c. 196, § 1, eff. July 1, 1978; Amended by Laws 2000, SB 858 c. 82. § 4, eff. November 01,2000 (superseded document available).
If an assessment or installment thereof which is paid by endorsement upon a bond is delinquent and in the hands of the county treasurer for collection, then the receipt issued by the clerk may be presented by the registered holder of the bond to the county treasurer. The county treasurer shall thereupon endorse upon his records the satisfaction and discharge of the delinquent installments upon the property described in the receipt. Thereafter the property shall be free and discharged from all further lien for such installments of assessment.

**Historical Data**

The municipal clerk, promptly after the date of maturity of any installment and interest and no earlier than
the first day of July and no later than the tenth day of July in each year, shall certify the installment and
interest then due to the county treasurer of the county in which the assessed property is located. Once
certified to the county treasurer, payment may only be made to the county treasurer except as otherwise
provided for in this section. At the time of collection the county treasurer shall collect a fee of Five Dollars
($5.00) for each parcel of property and such fee shall be deposited to the general fund of the county. The
county treasurer shall place the installment and interest upon the November delinquent tax list of the
same year which is prepared by the county treasurer, and collect the installment and interest as other
delinquent taxes are collected. Provided, that no such certification shall be made to the county treasurer
unless the city or town clerk shall have sent notice of the nature and amount of the assessment by
restricted delivery mail on or before June 1 of said year to the last-known address of the owner of the
assessed property. The county treasurer shall collect the installments of assessment, together with
interest and penalty, as certified to him by the municipal clerk, but any taxpayer shall have a right to pay
his ad valorem taxes to the county treasurer regardless of the delinquency of such assessments. Within
thirty (30) days from the receipt of a delinquent assessment, interest and penalty, as collected by the
county treasurer, the same shall be paid by the county treasurer to the municipal treasurer for
disbursement in accordance with the provisions of Section 37-226 of this title. All payments to the
municipal treasurer on account of such assessments shall be certified by him to the municipal clerk for
crediting on the Assessment Record.

Historical Data

Laws 1977, c. 256, § 37-227, eff. July 1, 1978; Laws 1978, c. 196, § 4, eff. July 1, 1978; Amended by
Laws 2000, SB 858 c. 82. § 5, eff. November 01,2000 (superseded document available).
Notwithstanding any other statutory provision, it is hereby stated that the costs of undertaking and carrying out urban renewal or urban redevelopment projects and the repayment of interest and principal on bonds issued under this act are valid and lawful objects to which any revenue derived from ad valorem taxes levied under subsection (a) of Section 9 of Article X of the Oklahoma Constitution and not apportioned for the use of school districts under subsection (a) of Section 9 of Article X of the Oklahoma Constitution or Section 2495 of Title 68 of the Oklahoma Statutes, may be applied.

**Historical Data**

A. After the designation by the municipal governing body of a tax increment allocation district, the city clerk shall transmit a copy of the description of the district, a copy of the resolution or ordinance designating the district and a map or plat indicating the boundaries of the district to the clerk, assessor and treasurer of the county in which the tax increment allocation district is located. These documents shall be transmitted as promptly as practicable following the designation of the district, but in any event on or before January 1 of the next year following the designation of the district.

B. As soon as possible after the documents referred to in subsection A of this section have been received by the county assessor's office, the county assessor shall assess the value of all real property located in the tax increment allocation district. This assessed valuation, hereinafter referred to as the "base year net assessed valuation", shall be certified to the county clerk and the city clerk on or before July 1 of the next year following the designation of any tax increment allocation district.

Historical Data

For every year in which tax increment allocations are used by a city or an Urban Renewal Authority, the county excise board shall apportion to the city in which such tax increment allocation district is located, a part of the millage authorized by subsection (a) of Section 9 of Article X of the Oklahoma Constitution. The procedure for apportioning such millage shall be as follows:

1. Upon notice of such use by the city, the county assessor shall reassess the amount of increase from the base year net assessed valuation of real property within a tax increment allocation district and shall certify such amount to the county clerk and the county excise board before July 1 of each year. Such amount, to the extent not already included, shall be added to the net assessed valuation of the tax increment allocation district and the total shall be referred to as the current year net assessed valuation;

2. The county excise board shall then determine the amount to be apportioned. The procedure for determining such amount shall be as follows:

   a. compute the revenue derived from the tax increment allocation district's base year net assessed valuation by multiplying the total millage levied during the prior year against the base year net assessed valuation of the tax increment allocation district,

   b. compute the revenue derived from the tax increment allocation district's current year net assessed valuation by multiplying the total millage levied during the prior year against the current year net assessed valuation of the tax increment allocation district,

   c. compute the incremental tax revenue of the tax increment allocation district subtracting the revenue derived from the base year net assessed valuation from the revenue derived from the current year net assessed valuation, and

   d. divide the incremental tax revenue by the current year net assessed valuation of the city in which the tax increment allocation district is located. The result represents the
amount of millage to be apportioned by the county excise board to the city in which the
tax increment allocation district is located;

3. The county excise board shall then apportion such amount to the city, for use for urban
renewal and urban redevelopment purposes, in accordance with Section 2495 of Title 68 of the
Oklahoma Statutes, provided that in no event shall the apportionment authorized by this section
exceed one-half (1/2) mill; and

4. Such allocations with respect to a tax increment allocation district shall terminate upon the
expiration of thirty (30) years or such earlier date as may be determined by the municipality.

**Historical Data**

Added by Laws 1983, c. 310, § 6, eff. Nov. 1, 1983.
A. No plat or map may be accepted for record or be recorded by the county clerk unless it bears the certificate of the county treasurer of the county in which the tract or parcel of land is located, certifying that:

1. All taxes for all previous years, which taxes have been levied against the tract or parcel of land involving the plat, including improvements thereon, have been paid; and

2. All taxes for the year during which the plat or map is offered for record, which taxes shall be levied against the land to be platted, excluding improvements thereon, have been paid.

B. The county assessor of the county in which the land to be platted is located shall determine the taxes due for the year during which the plat is offered for record based on the assessed value of the land to be platted, excluding all improvements thereon; shall place the tax so determined on the tax rolls for that year; and shall notify the county treasurer of such taxes due. In the event the taxes due have not been determined by the county assessor as required in this section or the county treasurer has not been notified of the taxes due on the land to be platted, excluding all improvements thereon, then the owner of the property to be platted, whether in whole or in part, or his agent submitting the plat for record, shall make a security deposit in cash with the county treasurer or a bond executed by a bonding company authorized to do business in the State of Oklahoma. The security deposit or bond shall be in an amount equal to:

1. The sum charged upon the last tax rolls in the office of the county treasurer against the tract or parcel of land involving the plat, whether in whole or in part, excluding all improvements thereon; and

2. Twenty-five percent (25%) of the sum of such taxes as assurance against increase of tax charges for the taxable year in which the plat is offered. The security deposit or bond shall be held by the county treasurer until the tax rolls for the county have been made up for the taxable year and the tax charge against the tract, excluding all improvements thereon, has become fixed. Upon the payment of all the tax so charged, or applied thereto out of the cash deposit, the remainder of the deposit shall be refunded or the bond released.

Historical Data

Laws 1977, c. 256, § 41-105.
Before any plan, plat or replat of land within the corporate limits of a municipality shall be entitled to record in the office of the county clerk, it must be approved by the municipal governing body. No plan, plat or replat may be received or recorded in any public office unless the same shall bear thereon, by endorsement or otherwise, the approval of the municipal governing body. The disapproval of any plan, plat or replat by the municipal governing body shall be deemed a refusal of any proposed dedication shown thereon.

Historical Data

Any plat submitted for recording shall have the following specifications:

1. The dimensions of the plat shall be twenty-four (24) by thirty-six (36) inches or shall be a size that can be properly and conveniently folded to these dimensions and shall be drawn to a minimum scale of one hundred (100) feet to the inch; except that plats in which all lots contain a net area in excess of forty thousand (40,000) square feet, the plat may be drawn to a scale of two hundred (200) feet to the inch;

2. The drawing surface of the plat shall have a binding margin of two (2) inches at the left side of the plat, a margin of not less than one (1) inch at the right side, and a margin of not less than one and one-half (1 1/2) inches at the top and bottom;

3. The original tracing of each plat and two prints thereof shall be presented for recording;

4. The original plat shall be an original drawing made with india ink on a good grade linen tracing cloth, or with a suitable black acetate base ink on a stable polyester base film coated upon completion with a suitable plastic material to prevent flaking and to assure permanent legibility, or a print on a stable polyester base film made by photographic processes from a film scribing tested for residual hypo with an approved hypo testing solution to assure permanency;

5. Marginal lines, standard certificates and approval forms may be printed or legibly stamped on the plat with permanent opaque black ink when permitted by local ordinance; and

6. The county clerk may require one of the prints to be a blueprint cloth and the other print to be a photographic matte film positive.

Historical Data

A. Municipal plats or plats of additions and subdivisions which have been erroneously described on any record in the chain of title to said plats, or are otherwise defective on their face, may be corrected pursuant to the provisions of this section or pursuant to the provisions of Sections 41-112 through 41-114 of this title.

B. If a municipal plat or plat of an addition or subdivision which is executed and filed in the office of the county clerk of the county in which said plat is located fails to identify or correctly describe the land to be platted, the registered land surveyor who prepared said plat may execute a certificate stating the nature of the error and cure said defect. The surveyor shall refer to said plat by correct page number and book in which said plat is recorded by the county clerk. Said certificate shall be dated and signed by said registered land surveyor.

C. If the registered land surveyor who originally certified said plat pursuant to the provisions of Section 41-104 of this title is not available, or if said plat was not prepared by a registered land surveyor, a certificate as provided for in subsection B of this section may be executed by any registered land surveyor, provided said certificate states the reasons why the registered land surveyor who prepared the plat was not available or that said plat was not originally prepared by a registered land surveyor.

D. Prior to recording the correction certificate in the office of the county clerk of the county in which said plat is located, the certificate shall be approved by the planning commission or other governmental body having jurisdiction, provided that such certificate shall be approved by the municipal governing body if the correction alters or otherwise affects a right-of-way or easement of the municipality.

E. The certificate authorized by the provisions of this section shall be retained by the county clerk of the county in which said plat is located and shall be recorded as a correction in the county plat book.

F. A certificate filed pursuant to the provisions of this section shall be prima facie evidence of the statements contained in said certificate and shall be received into evidence for that purpose. No such certificate shall have the effect of destroying or changing any vested rights which were acquired based upon an existing plat despite the errors or defects contained in said plat. The provisions of this section shall not prohibit any interested party from commencing an action in the district court of the county in which the plat is located pursuant to the provisions of Sections 41-112 through 41-114 of this title.

Historical Data

Title 11. Cities and Towns
Chapter 1
Municipal Code
Article Article XLII
Section 42-104 - Hearing and Determination - Extent of Relief.

A. If the applicant for vacation produces to the court satisfactory evidence that the service of notice, mailing, and notice of publication required by Section 11-42-103 of this title has been given, the court shall proceed to hear and determine the application as well as any objections thereto.

B. If the application shall be for the vacation of the entire plat, and no owner of any portion thereof or the holder of a franchise or other special right or privilege shall appear and object to such vacation, the entire plat may be vacated. If it shall appear that portions of the plat are not used or required for county or municipal purposes, or for the holder of a franchise or other special right or privilege, as platted, the court may vacate such portions thereof as will not injuriously affect the rights of owners of other portions of the plat or the public.

C. If the application shall be by the owner of a portion of the platted tract for the vacation of such portion only, or for the vacation of a street, alley, easement or portion thereof abutting such portion, the court may vacate such portion or abutting street, alley, easement or portion thereof as will not injuriously affect the rights of owners of other portions of the plat or the public if it shall appear that:

1. The portion or abutting street, alley, easement or portion thereof desired to be vacated is either not used or not required for county or municipal purposes or for the use of the holder of a franchise or anyone having a special right or privilege granted by ordinance or legislative enactment; and accordingly, said street, alley, easement or portion thereof has been closed to the public by enactment of any ordinance or resolution;

2. The platted street, alley, easement or portion thereof on or across such portion has never been used by the public; or

3. The public has for more than ninety (90) days abandoned such by nonuser, or that the same has been enclosed and occupied adversely to the public for more than ninety (90) days, and that application has been made to the governing body of the county or municipality where the property is located at least ninety (90) days prior to the filing of the application for vacation in the district court for an ordinance or resolution closing the street, alley, easement or portion thereof to public use, but the governing body has failed, refused or neglected to enact such an ordinance or resolution.

Historical Data

Laws 1977, c. 256, § 42-104, eff. July 1, 1978; Laws 1979, c. 236, § 3.
Title 11. Cities and Towns
Chapter 1
Municipal Code
Article XLVI
Section 46-104 - Public Improvements and Plats of Land - Regional Planning Commission Review - Rural Land Not Served by Municipal Water and Sewer Facilities - Punishment for Violation.
Cite as: O.S. § __ __

A. Before final action shall be taken by any municipal or county government or department thereof on the location and design of any public buildings, statue, memorial, park, parkway, boulevard, playground, public grounds, or bridge, within such regional district, the question shall be submitted to the regional planning commission for investigation and report.

B. All plans, plats, or replats of land laid out in lots or blocks, and the streets, alleys, or other portions of the same intended to be dedicated to public or private use, within such regional district, shall first be submitted to the regional planning commission and approved by it before it shall be entitled to record in the office of the county clerk. It shall be unlawful to receive or record any such plat, plan or replat in any public office unless the same shall bear thereon, by endorsement or otherwise, the approval of the regional planning commission. The disapproval of any such plan, plat or replat by the regional planning commission shall be deemed a refusal of the proposed dedication shown thereon.

C. In any regional district which contains large areas of rural land not served by water and sewer facilities by any governmental entity, the use of private roadways in either platted or unplatted areas shall be recognized and authorized and building permits to property owners abutting upon the private roadways shall be issued without complying with standards as provided for dedicated streets under the following conditions:

1. The private roadway easement shall be at least fifty (50) feet in width;

2. The property abutting the private roadway shall contain not less than two (2) acres;

3. The property shall be more than one-fourth (1/4) mile from sewer and water facilities furnished by the governmental entity;

4. The private roadway shall not be dedicated to the public but reserved for future dedication and, until such future dedication, be the private roadway of the abutting property owners;

5. The private roadway shall be maintained by the owners of the property within the subdivision;

6. No municipality or county shall have responsibility for the maintenance and repair of the private roadway;

7. If the property is platted, there shall be emblemized on the face of the plat, clearly conspicuous, a notice that the streets and drives have not been dedicated to the public, and that the streets shall be maintained by the private property owners within the subdivision, but that the streets shall always be open to police, fire, and other official vehicles of all state, federal, county and municipal agencies;

8. Every deed shall clearly acknowledge that the roadway is private and not maintained by any municipality or county;
9. Prior to the sale of any parcel in the subdivision, a conspicuous sign shall be posted at the entrance to the subdivision: "Private roadway not maintained by __________ (the municipality or county)." At any time after use of such private roadway is recognized and authorized pursuant to law, a petition of at least sixty percent (60%) of the owners, in area, to improve and dedicate the street shall bind all of the owners thereby to permanently improve the street or roadway in compliance with the applicable requirements of the municipality or county. All other ordinances and planning commission regulations pursuant to the provisions of this article relating to subdivisions not in conflict herewith shall be applicable in such cases. The provisions of any ordinance, planning commission regulation or statute relating to subdivisions which are in conflict with this section are hereby superseded; and

10. The planning commission may require the developer of such property to reserve appropriate utility easements for water, sewer and any other utility installations as may be required for present and future development.

D. Any person, partnership or corporation violating any of the provisions of Sections 11-46-101 through 11-46-104 of this title, upon conviction thereof, shall be fined not less than Two Hundred Dollars ($200.00) nor more than One Thousand Dollars ($1,000.00), or imprisoned in the county jail for a term not less than thirty (30) days, nor more than six (6) months, or may be subjected to both such fine and imprisonment.

Historical Data

The clerk of the district court shall keep an appearance docket, a trial docket, a journal and such other records as may be ordered by the court or required by law.

**Historical Data**

Upon the journal record required to be kept by the clerk of the district court in civil cases exclusive of the small claims docket and juvenile proceedings docket shall be entered copies of the following instruments on file:

1. All items of process by which the court acquired jurisdiction of the person of each defendant in the case; and

2. All instruments filed in the case that bear the signature of the judge and specify clearly the relief granted or order made. The journal may be kept entirely in microfilm record. Existing journal records in custody of court clerk may be destroyed after being microfilmed. The microfilm record shall consist of two films, one of which shall be placed by the court clerk with the Archives and Records Division of the Oklahoma Department of Libraries, or in a bank or other appropriate local depository, and one shall be available for public use in the court clerk's office. In case of functional failure of the film in the court clerk's office the copy in storage shall be made available to anyone requesting access to it. The cost of microfilm, microfilm equipment and viewerscopes shall be paid out of the court fund upon approval by the Chief Justice of the Supreme Court. Copies of the journal record on microfilm and copies of the original instruments that are part of the journal records, when certified by the court clerk having the custody of the original, may be received in evidence with the same effect as the original would have had and without further identification by the party desiring to offer them.

**Historical Data**

Where there is no execution outstanding, the clerk of the court in which the judgment was rendered may receive the amount of the judgment and costs, and receipt therefor, with the same effect as if the same had been paid to the sheriff on an execution; and the clerk shall be liable to be amerced in the same manner and amount as a sheriff for refusing to pay the same to the party entitled thereto, when requested, and shall also be liable on his official bond.

Historical Data

R.L. 1910 Sec. 5327.
Title 12. Civil Procedure
Chapter 2
Section 28 - Clerks to Issue Writs and Orders - Preparation.
Cite as: O.S. §, __ __

All writs and orders for provisional remedies, and process of every kind shall be prepared by the party or his attorney who is seeking the issuance of such writ, order, or process and shall be issued by the clerks of the several courts.

Historical Data

A. It is the duty of the clerk of each of the courts to file together and carefully preserve in his office, all papers delivered to him for that purpose, except as provided in subsection B of this section, in every action or special proceeding.

B. The court clerk may refuse to file any document presented for filing if the clerk believes that the document constitutes sham legal process as defined by Section 1533 of Title 21 of the Oklahoma Statutes.

1. Any person aggrieved by the refusal of a court clerk to file any document provided for in subsection A of this section may petition the district court for a writ of mandamus to compel the clerk to file the tendered document.

2. At the time of refusal, the person aggrieved shall file a notice of refusal with the court clerk for the purpose of tolling any applicable statute of limitations in the event the person prevails in any action so commenced, if the person wishes for the statute of limitations to be tolled. The refusal notice shall be submitted on a form provided by the court clerk, but must be filled out by the aggrieved party. A copy of the instrument that the clerk refused to file must be attached to the notice of refusal. The court clerk shall stamp the date of refusal on the notice of refusal.

The refusal notice shall be in the following form:

STATE OF OKLAHOMA

__________ COUNTY

NOTICE OF REFUSAL

The Office of Court Clerk of ____________County, Oklahoma, has on ____________________ (date) refused to file a document designated ___________________________________________________(title of document or brief description of document). A copy of the refused document must be attached to this notice of refusal or the clerk cannot accept it for filing.

Signed: ___________________________________ Signed:

_______________________________________

Court Clerk Aggrieved party or attorney for aggrieved party

________________________ County, Oklahoma

Address: ________________________________

_______________________________________

3. The action for mandamus must be filed with the district court within twenty (20) days after the notice of refusal is filed with the county clerk. If the writ of mandamus is granted, the court clerk shall refund the fee for filing the action. Notice of the pendency of a mandamus action filed pursuant to this section shall be filed in accordance with Section 2004.2 of this title. If the court determines that the tendered document is not sham legal process, the court shall order the clerk to file the tendered paper or papers. For any
instrument which the court orders to be filed pursuant to this subsection, the date of filing shall be retroactive to the date the notice of refusal was filed.

A. If a court clerk improperly files or refuses to file a document provided for in subsection B of this section, the clerk shall be immune from liability for such action in any civil suit.

B. A clerk shall post a sign, in letters at least one (1) inch in height, that is clearly visible to the general public in or near the clerk's office stating that it is a felony to intentionally or knowingly file or attempt to file sham legal process with the clerk. Failure of the clerk to post such a sign shall not create a defense to any criminal or civil action based on sham legal process.

**Historical Data**

A. The duties of the court clerk may include processing of passports as permitted and prescribed by federal law and regulation if the court clerk files a written election with the Administrative Office of the Courts to process passports. Upon the filing of the election to process passports as an official duty and service, the court clerk shall execute all passport applications presented.

B. Amounts collected pursuant to subsection A of this section shall be retained by the court clerk and deposited in the Court Clerk's Revolving Fund pursuant to the provisions of Section 220 of Title 19 of the Oklahoma Statutes.

Historical Data

He shall execute every summons, order or other process, and return the same as required by law; and if he fail to do so, unless he make it appear to the satisfaction of the court that he was prevented by inevitable accident from so doing, he shall be amerced by the court in a sum not exceeding One Thousand Dollars ($1,000.00), upon motion and ten (10) days' notice, and shall be liable to the action of any person aggrieved by such failure. Provided that whenever any party, his agent or attorney, shall make and file with the clerk of the proper court an affidavit, stating that he believes that the sheriff of said county will not, by reason of either partiality, prejudice, consanguinity or interest, faithfully perform his duties in any suit commenced in said court, the clerk shall direct the original, or other process, in such suit to the county clerk who shall execute the same in like manner as the sheriff might or ought to have done, and who shall be subject to the same penalties as the sheriff if he fail to do so, unless he make it appear that he was prevented by inevitable accident from so doing, and the county clerk shall perform all of the other duties of the sheriff when the sheriff shall be a party to the case, or is disqualified.

Historical Data

Title 12. Civil Procedure
Chapter 8
Section 289 - Repealed by Laws 1977, c. 86, § 1, eff. October 1, 1977.
Cite as: O.S. §. ___

Historical Data

Repealed by Laws 1977, c. 86, § 1, eff. October 1, 1977.
A. Scope. This section applies to all judgments of courts of record of this state, and judgments of courts of record of the United States not subject to the registration procedures of the Uniform Federal Lien Registration Act, Section 3401 et seq. of Title 68 of the Oklahoma Statutes, which award the payment of money, regardless of whether such judgments also include other orders or relief.

B. Creation of Lien. A judgment to which this section applies shall be a lien on the real estate of the judgment debtor within a county only from and after a Statement of Judgment made by the judgment creditor or the judgment creditor's attorney, substantially in the form prescribed by the Administrative Director of the Courts, has been filed in the office of the county clerk in that county.

1. Presentation of a Statement of Judgment and tender of the filing fee, shall, upon acceptance by the county clerk, constitute filing under this section.

2. A lien created pursuant to this section shall affect and attach to all real property, including the homestead, of judgment debtors whose names appear in the Statement of Judgment; however, judgment liens on a homestead are exempt from forced sale pursuant to Section 1 of Title 31 of the Oklahoma Statutes and Section 2 of Article XII of the Oklahoma Constitution.

C. Judgment Index. A judgment index shall be kept by each county clerk in which the name of each person named as a judgment debtor in a Statement of Judgment filed with the county clerk shall appear in alphabetical order.

1. It shall be the duty of the county clerk, immediately after the filing of the Statement of Judgment, to make in the judgment index a separate entry in alphabetical order of the name of each judgment debtor named therein, which entry shall also contain the name(s) of the judgment creditor(s), the name of the court which granted the judgment, the number and style of the case in which the judgment was filed, the amount of the judgment, including interest, costs and attorney's fees if shown on the Statement of Judgment, the date of filing of the judgment with the court clerk of the court which granted it, and the date of filing of the Statement of Judgment with the county clerk.

2. It shall also be the duty of the county clerk, immediately after the filing of a Release of Judgment Lien, to make a notation in each entry in the judgment index made when any Statement of Judgment was filed with respect to the judgment being released, of the date of filing of the Release with the county clerk, the name of the judgment creditor on whose behalf the Release is filed, and whether the Release states that it is only a partial Release.

D. Execution of Judgment. Execution shall be issued only from the court which granted the judgment being enforced.

E. Release of Lien of Judgment. The lien of a judgment upon the real estate of judgment debtor in any county, which has not become unenforceable by operation of law, is released only upon the filing in the office of the county clerk in that county of a Release of Judgment Lien, or a copy thereof certified by the court clerk of the court which granted the judgment.

1. A judgment lien may be released, in whole or in part, by filing a Release of Judgment Lien with the county clerk by the judgment creditor or his or her attorney.
a. A Release of Judgment Lien shall either recite the name of the court which granted the judgment, the number and style of the case, the name of each judgment debtor with respect to whom the lien is being released, the name of each judgment creditor in favor of whom the lien was created, or otherwise adequately identify the judgment lien being released and the judgment debtor against whom the lien is indexed. The Administrative Director of the Courts shall prescribe a form of Release of Judgment which may be used at the option of the judgment creditor.

b. If the release is only partial, it shall also contain a description of the lands then being released from the judgment lien or identify the particular judgment debtors, if less than all, with respect to whom the lien is then being released, or both, as the case may be.

c. A Release of Judgment Lien may also be filed with the court clerk of the court which granted the judgment but filing with the court clerk does not release any judgment lien created pursuant to this section.

2. The lien of any judgment which has been satisfied by payment or otherwise discharged and which has not been released by the judgment creditor shall be released by the court upon written motion.

a. The motion shall be accompanied by an affidavit stating the grounds for the motion, and shall contain or be accompanied by a notice to the judgment creditor that, if the judgment creditor does not file with the court a response or objection to the motion within fifteen (15) days after the mailing of a copy of the motion to the judgment creditor, the court will order the judgment lien released.

b. A copy of the motion shall be mailed by certified mail by the party seeking release of the lien to the judgment creditor at the last-known address of the judgment creditor, and to the attorney of record of the judgment creditor, if any. There shall be attached to the filed motion, and to each copy of the motion to be mailed, a Certificate of Mailing showing to whom copies of the motion were mailed, the addresses to which they were mailed, and the date of mailing.

c. If the judgment creditor does not file a response or objection to the motion within fifteen (15) days after the mailing of a copy of the motion, the court shall order the judgment lien released.

d. When a judgment lien is ordered released by the court, the court shall cause a Release of Judgment Lien, in the form provided by the Administrative Director of the Courts, to be prepared. Instructions shall be printed on such form advising the judgment debtor to file the Release in the office of the county clerk of the county in which the real estate is situated in order to obtain the release of the lien of the judgment upon the real estate of the judgment debtor in such county.

e. The party filing the motion for release shall pay all costs of the proceeding and any recording fees.

F. Effect of Filing or Recording a Judgment. The filing or recording of a judgment itself in the office of a county clerk on or after October 1, 1993, shall not be effective to create a general money judgment lien upon real estate, but a certified copy of a judgment may be recorded in such office for the purpose of giving notice of its contents, whether or not recording is required by law.

G. Acceptance by County Clerk. The county clerk shall accept for filing and file any Statement of Judgment or Release of Judgment Lien without requiring any formalities of execution other than those provided in this section.

Historical Data

Title 12. Civil Procedure
Chapter 12
Section 727 - Interest on Judgments of Court of Record - Exemptions.

Cite as: O.S. § __ __

POST JUDGMENTS

A. 1. Except as otherwise provided by this section, all judgments of courts of record, including costs and attorney fees authorized by statute or otherwise and allowed by the court, shall bear interest at a rate prescribed pursuant to this section.

2. Costs and attorney fees allowed by the court shall bear interest from the earlier of the date the judgment or order is pronounced, if expressly stated in the written judgment or order awarding the costs and attorney fees, or the date the judgment or order is filed with the court clerk.

B. Judgments, including costs and attorney fees authorized by statute or otherwise and allowed by the court, against this state or its political subdivisions, including counties, municipalities, school districts, and public trusts of which this state or a political subdivision of this state is a beneficiary, shall bear interest during the term of judgment at a rate prescribed pursuant to this section, but not to exceed ten percent (10%), from the date of rendition. No judgment against this state or its political subdivisions, including counties, municipalities, school districts, and public trusts of which this state or a political subdivision of this state is a beneficiary, inclusive of postjudgment interest, shall exceed the total amount of liability of the governmental entity pursuant to the Governmental Tort Claims Act.

C. The postjudgment interest authorized by subsection A or subsection B of this section shall accrue from the earlier of the date the judgment is rendered as expressly stated in the judgment, or the date the judgment is filed with the court clerk, and shall initially accrue at the rate in effect for the calendar year during which the judgment is rendered until the end of the calendar year in which the judgment was rendered, or until the judgment is paid, whichever first occurs. Beginning on the first day of January of the next succeeding calendar year until the end of that calendar year, or until the judgment is paid, whichever first occurs, the judgment, together with postjudgment interest previously accrued, shall bear interest at the rate in effect for judgments rendered during that calendar year as certified by the Administrative Director of the Courts pursuant to subsection I of this section. For each succeeding calendar year, or part of a calendar year, during which a judgment remains unpaid, the judgment, together with postjudgment interest previously accrued, shall bear interest at the rate in effect for judgments rendered during that calendar year as certified by the Administrative Director of the Courts pursuant to subsection I of this section. A separate computation using the interest rate in effect for judgments as provided by subsection I of this section shall be made for each calendar year, or part of a calendar year, during which the judgment remains unpaid in order to determine the total amount of interest for which the judgment debtor is liable. The postjudgment interest rate for each calendar year or part of a calendar year a judgment remains unpaid shall be multiplied by the original amount of the judgment, including any prejudgment interest, together with postjudgment interest previously accrued. Interest shall accrue on a judgment in the manner prescribed by this subsection until the judgment is satisfied or released.

D. If a rate of interest is specified in a contract, the rate specified shall apply and be stated in the journal entry of judgment. The rate of interest shall not exceed the lawful rate for that obligation. Postjudgment interest shall be calculated and accrued in the same manner as prescribed in subsection C of this section.

PREJUDGMENT INTEREST
E. Except as provided by subsection F of this section, if a verdict for damages by reason of personal injuries or injury to personal rights including, but not limited to, injury resulting from bodily restraint, personal insult, defamation, invasion of privacy, injury to personal relations, or detriment due to an act or omission of another is accepted by the trial court, the court in rendering judgment shall add interest on the verdict at a rate prescribed pursuant to subsection I of this section from the date the suit resulting in the judgment was commenced to the earlier of the date the verdict is accepted by the trial court as expressly stated in the judgment, or the date the judgment is filed with the court clerk. The interest rate for computation of prejudgment interest shall begin with the rate prescribed by subsection I of this section which is in effect for the calendar year in which the suit resulting in the judgment is commenced. This rate shall be in effect until the end of the calendar year in which the suit resulting in judgment was filed or until the date judgment is filed, whichever first occurs. Beginning on the first day of January of the next succeeding calendar year until the end of that calendar year, or until the date the judgment is filed, whichever first occurs, and for each succeeding calendar year thereafter, the prejudgment interest rate shall be the rate in effect for judgments rendered during each calendar year as certified by the Administrative Director of the Courts pursuant to subsection I of this section. After the computation of all prejudgment interest has been completed, the total amount of prejudgment interest shall be added to the amount of the judgment rendered pursuant to the trial of the action, and the total amount of the resulting judgment shall become the amount upon which postjudgment interest is computed pursuant to subsection A of this section.

F. If a verdict of the type described by subsection E of this section is rendered against this state or its political subdivisions, including counties, municipalities, school districts, and public trusts of which this state or a political subdivision of this state is a beneficiary, the judgment shall bear interest at the rate prescribed pursuant to subsection I of this section, but not to exceed ten percent (10%) from the date the suit was commenced to the earlier of the date the verdict is accepted by the trial court as expressly stated in the judgment or the date the judgment is filed with the court clerk. The interest rate for computation of prejudgment interest shall begin with the rate prescribed by subsection I of this section which is in effect for the calendar year in which the suit resulting in the judgment is commenced. This rate shall be in effect until the end of the calendar year in which the suit resulting in judgment was filed or until the date the judgment is rendered, whichever first occurs. Beginning on the first day of January of the next succeeding calendar year until the end of that calendar year, or until the date judgment is rendered, whichever first occurs, and for each succeeding calendar year thereafter, the prejudgment interest rate shall be the rate in effect for judgments rendered during each calendar year as certified by the Administrative Director of the Courts pursuant to subsection I of this section. After the computation of prejudgment interest has been completed, the amount shall be added to the amount of the judgment rendered pursuant to the trial of the action, and the total amount of the resulting judgment shall exceed the total amount of liability of the governmental entity pursuant to the Governmental Tort Claims Act.

G. If exemplary or punitive damages are awarded in an action for personal injury or injury to personal rights including, but not limited to, injury resulting from bodily restraint, personal insult, defamation, invasion of privacy, injury to personal relations, or detriment due to an act or omission of another, the interest on that award shall begin to accrue from the earlier of the date the judgment is rendered as expressly stated in the judgment, or the date the judgment is filed with the court clerk.

H. If a judgment is rendered establishing the existence of a lien against property and no rate of interest exists, the court shall allow prejudgment interest at a rate prescribed pursuant to subsection I of this section from the date the lien is filed to the date of verdict.

I. For purposes of computing either postjudgment interest or prejudgment interest as authorized by this section, interest shall be determined using a rate equal to the average United States Treasury Bill rate of
the preceding calendar year as certified to the Administrative Director of the Courts by the State Treasurer on the first regular business day in January of each year, plus four percentage points.

J. For purposes of computing postjudgment interest, the provisions of this section, including the amendments prescribed by this act, shall be applicable to all judgments of the district courts rendered on or after January 1, 2000. Effective January 1, 2000, the method for computing postjudgment interest prescribed by this section shall be applicable to all judgments remaining unpaid rendered prior to January 1, 2000.

K. For purposes of computing prejudgment interest, the provisions of this section, including the amendments prescribed by this act, shall be applicable to all actions which are filed in the district courts on or after January 1, 2000, for which an award of prejudgment interest is authorized by the provisions of this section.

**Historical Data**

A. A judgment shall become unenforceable and of no effect if, within five (5) years after the date of filing of any judgment that now is or may hereafter be filed in any court of record in this state:

1. Execution is not issued by the court clerk and filed with the county clerk as provided in Section 759 of this title;

2. A notice of renewal of judgment substantially in the form prescribed by the Administrative Director of the Courts is not filed with the court clerk;

3. A garnishment summons is not issued by the court clerk; or

4. A certified copy of a notice of income assignment is not sent to a payor of the judgment debtor.

B. A judgment shall become unenforceable and of no effect if more than five (5) years have passed from the date of:

1. The last execution on the judgment was filed with the county clerk;

2. The last notice of renewal of judgment was filed with the court clerk;

3. The last garnishment summons was issued; or

4. The sending of a certified copy of a notice of income assignment to a payor of the judgment debtor.

C. This section shall not apply to judgments against municipalities or to child support judgments by operation of law.

Historical Data

A. When a general execution is issued and placed in the custody of a sheriff for levy, a certified copy of the execution shall be filed in the office of the county clerk of the county whose sheriff holds the execution and shall be indexed in the same manner as judgments.

B. If a general or special execution is levied upon lands and tenements, the sheriff shall endorse on the face of the writ the legal description and shall have three disinterested persons who have taken an oath to impartially appraise the property levied on, upon actual view; and the disinterested persons shall return to the officer their signed estimate of the real value of the property.

C. To extend a judgment lien beyond the initial or any subsequent statutory period, prior to the expiration of such period, a certified copy of one of the following must be filed and indexed in the same manner as judgments in the office of the county clerk in the county in which the statement of judgment was filed and the lien thereof is sought to be retained:

1. A general execution upon the judgment;

2. A notice of renewal of judgment;

3. A garnishment summons issued against the judgment debtor; or

4. A notice of income assignment sent to a payor of the judgment debtor.

Historical Data

Title 12. Civil Procedure
Chapter 13
Section 909 - Filing to Be without Charge.
Cite as: O.S. §, __ __

Any document required to be filed under Section 759 [12-759] of this title in the office of the county clerk, bearing the filing stamp of the court clerk of the county wherein such filing is to be made, and duly certified, shall be filed without charge.

Historical Data

Amended by Laws 1982, c. 6, § 1, emerg. eff. March 11, 1982.
A. A judgment granted under the Small Claims Procedure Act, Section 1751 et seq. of Title 12 of the Oklahoma Statutes, shall become a lien on the real property of the judgment debtor within a county only from and after the time a Statement of Judgment has been filed in the office of the county clerk of that county. When requested, the court clerk shall prepare a Statement of Judgment for the judgment creditor on a form provided by the Administrative Office of the Courts which shall include instructions advising the judgment creditor to file the Statement of Judgment in the office of the county clerk.

B. The lien of any small claims judgment when satisfied by payment or otherwise discharged shall be released by the court clerk upon written application by the judgment debtor. The court clerk shall mail notice of the judgment debtor's application to the attorney for the judgment creditor or the judgment creditor, if there is no attorney, at the last-known address of the attorney or judgment creditor. If there is no response or objection from the judgment creditor within ten (10) days after the notice is mailed, the judgment shall be released. No hearing shall be required unless requested by a party to the action. When requested, the court clerk shall prepare a Certificate of Release on a form provided by the Administrative Office of the Courts. The Certificate of Release shall include instructions advising the judgment debtor to file the Certificate of Release in the office of the county clerk. The lien of the judgment shall be released once the Certificate of Release is filed in the office of the county clerk.

C. The party filing the application for release shall pay all recording fees and other costs.

**Historical Data**

(a) Except as otherwise provided in subsection (e) of this section, the fee for filing and indexing a record under this part, other than an initial financing statement of the kind described in subsection (c) of Section 1-9-502 of this title, is:

(1) Ten Dollars ($10.00) if the record is communicated in writing and consists of one to five pages, and an additional One Dollar ($1.00) per page for each page exceeding five; and

(2) Ten Dollars ($10.00) if the record is communicated by an electronic medium authorized by filing-office rule.

(b) The number of names required to be indexed does not affect the amount of the fee in subsection (a) of this section.

(c) The fee for responding to a request for information from the filing office in any medium designated by the filing office, including issuing a certificate showing whether there is on file any financing statement naming a particular debtor, is Ten Dollars ($10.00) for each debtor.

(d) The fee for a copy of a record is One Dollar ($1.00) per page regardless of the medium used.

(e) This section does not require a fee with respect to a record of a mortgage which is effective as a financing statement filed as a fixture filing or as a financing statement covering as-extracted collateral or timber to be cut under subsection (c) of Section 1-9-502 of this title. However, the recording and satisfaction fees that otherwise would be applicable to the record of the mortgage apply pursuant to paragraphs 1, 2, 4, 7, 11, 15 and 16 of subsection A of Section 32 of Title 28 of the Oklahoma Statutes.

(f) The fee for providing certified copies shall be One Dollar ($1.00) per page regardless of medium.

(g) The fee for providing bulk data of indexed records as described in subsection (f) of Section 1-9-523 of this title is as follows:

(1) Five Hundred Dollars ($500.00) for the initial database history.

(2) Fifty Dollars ($50.00) for weekly updates to the database.

(3) Four cents ($0.04) per page for images of filed records.

(h) The filing office may accept payment for fees by automated clearing house or by a nationally recognized debit or credit card. If payment is made by a credit or debit card, the filing office may add an amount equal to the amount of the service charge incurred for the acceptance of the payment. The filing office may enter into contracts for credit card processing services according to applicable county purchasing laws or may enter into agreements with the State Treasurer to participate in any credit card processing agreements entered into by the State Treasurer.
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Historical Data

Title 12A. Commercial Code
Article 1
PART 1 SHORT TITLE, CONSTRUCTION, APPLICATION AND SUBJECT MATTER OF THE ACT
Section 1-101 - Short Title
Cite as: O.S. §, __ __

Sections 1-101 through 11-107 of this title and Sections 1 through 78 of this act shall be known and may be cited as Uniform Commercial Code.

Oklahoma Code Comment

No Comment necessary

Uniform Commercial Code Comment

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Historical Data

Laws 1961, p. 69, §1-101

Amended by Laws 1988, c. 86, § 79, eff. Nov.1, 1988
Title 12A. Commercial Code
Article 6
PART 2 BULK SALES
Section 6-209 - Repealed by Laws 1997, S.B. No. 15 c. 112. § 4, eff. November 01, 1997
Cite as: O.S. §, ___

Historical Data

NOTE: The following text remains effective until July 1, 2001:

(1) Documents, Instruments, Letters of Credit, and Ordinary Goods.

(a) This subsection applies to documents, instruments, rights to proceeds of written letters of credit, and to goods other than those covered by a certificate of title described in subsection (2) of this section, mobile goods described in subsection (3) of this section, and minerals described in subsection (5) of this section.

(b) Except as otherwise provided in this subsection, perfection and the effect of perfection or nonperfection of a security interest in collateral are governed by the law of the jurisdiction where the collateral is when the last event occurs on which is based the assertion that the security interest is perfected or unperfected.

(c) If the parties to a transaction creating a purchase money security interest in goods in one jurisdiction understand at the time that the security interest attaches that the goods will be kept in another jurisdiction, then the law of the other jurisdiction governs the perfection and the effect of perfection or nonperfection of the security interest from the time it attaches until thirty (30) days after the debtor receives possession of the goods and thereafter if the goods are taken to the other jurisdiction before the end of the thirty-day period.

(d) When collateral is brought into and kept in this state while subject to a security interest perfected under the law of the jurisdiction from which the collateral was removed, the security interest remains perfected; but if action is required by Part 3 of this article to perfect the security interest:

(i) if the action is not taken before the expiration of the period of perfection in the other jurisdiction or the end of four (4) months after the collateral is brought into this state, whichever period first expires, the security interest becomes unperfected at the end of that period and is thereafter deemed to have been unperfected as against a person who became a purchaser after removal, or

(ii) if the action is taken before the expiration of the period specified in subparagraph (i), the security interest continues perfected thereafter.

(2) Certificate of Title.

(a) This subsection applies to goods covered by a certificate of title issued under a statute of this state or of another jurisdiction under the law of which indication or delivery for indication of a security interest on the certificate is required as a condition of perfection.

(b) Except as otherwise provided in this subsection, perfection and the effect of perfection or nonperfection of the security interest are governed by the law, including the conflict of laws rules, of the jurisdiction issuing the certificate until four (4) months after the goods are removed from that jurisdiction and thereafter until the goods are registered in another jurisdiction, but in any event not
beyond surrender of the certificate. After the expiration of that period, the goods are not covered by the certificate of title within the meaning of this section.

(c) Except with respect to the rights of a buyer described in the next paragraph, a security interest, perfected in another jurisdiction otherwise than by notation on a certificate of title, in goods brought into this state and thereafter covered by a certificate of title issued by this state is subject to the rules stated in paragraph (d) of subsection (1) of this section.

(d) If goods are brought into this state while a security interest therein is perfected in any manner under the law of the jurisdiction from which the goods are removed, and a certificate of title is issued by this state and the certificate does not show that the goods are subject to the security interest or that they may be subject to security interests not shown on the certificate, the security interest is subordinate to the rights of a buyer of the goods who is not in the business of selling goods of that kind to the extent that he gives value and receives delivery of the goods after issuance of the certificate and without knowledge of the security interest.

(3) Accounts, General Intangibles and Mobile Goods.

(a) This subsection applies to accounts, other than an account described in subsection (5) of this section on minerals, and general intangibles, other than uncertificated securities, and to goods which are mobile and which are of a type normally used in more than one jurisdiction, such as motor vehicles, trailers, rolling stock, airplanes, shipping containers, road building and construction machinery and commercial harvesting machinery and the like, if the goods are equipment or are inventory leased or held for lease by the debtor to others and are not covered by a certificate of title described in subsection (2) of this section.

(b) The law, including the conflict of laws rules, of the jurisdiction in which the debtor is located governs the perfection and the effect of perfection or nonperfection of the security interest.

(c) If, however, the debtor is located in a jurisdiction which is not a part of the United States and which does not provide for perfection of the security interest by filing or recording in that jurisdiction, the law of the jurisdiction in the United States in which the debtor has its major executive office in the United States governs the perfection and the effect of perfection or nonperfection of the security interest through filing. In the alternative, if the debtor is located in a jurisdiction which is not a part of the United States or Canada and the collateral is accounts or general intangibles for money due or to become due, the security interest may be perfected by notification to the account debtor. As used in this paragraph, “United States” includes its territories and possessions and the Commonwealth of Puerto Rico.

(d) A debtor shall be deemed located at his place of business if he has one, at his chief executive office if he has more than one place of business; otherwise, at his residence. If, however, the debtor is a foreign air carrier under the Federal Aviation Act of 1958, as amended, [FN1] it shall be deemed located at the designated office of the agent upon whom service of process may be made on behalf of the foreign air carrier.

(e) A security interest perfected under the law of the jurisdiction of the location of the debtor is perfected until the expiration of four (4) months after a change of the debtor’s location to another jurisdiction or until perfection would have ceased by the law of the first jurisdiction whichever period first expires. Unless perfected in the new jurisdiction before the end of that period, it becomes unperfected thereafter and is deemed to have been unperfected as against a person who became a purchaser after the change.

(4) Chattel Paper.

The rules stated for goods in subsection (1) of this section apply to a possessory security interest in chattel paper. The rules stated for accounts in subsection (3) of this section apply to a nonpossessory security interest in chattel paper, but the security interest may not be perfected by notification to the account debtor.
(5) Minerals.

Perfection and the effect of perfection or nonperfection of a security interest which is created by a debtor who has an interest in minerals or the like, including oil and gas, before extraction and which attaches thereto as extracted, or which attaches to an account resulting from the sale thereof at the wellhead or minehead are governed by the law, including the conflict of laws rules, of the jurisdiction wherein the wellhead or minehead is located.

(6) Investment Property.

(a) This subsection applies to investment property.

(b) Except as otherwise provided in paragraph (f) of this subsection, during the time that a security certificate is located in a jurisdiction, perfection of a security interest, the effect of perfection or nonperfection, and the priority of a security interest in the certificated security represented thereby are governed by the local law of that jurisdiction.

(c) Except as otherwise provided in paragraph (f) of this subsection, perfection of a security interest, the effect of perfection or nonperfection, and the priority of a security interest in an uncertificated security are governed by the local law of the issuer's jurisdiction as specified in subsection (d) of Section 8-110 of this title.

(d) Except as otherwise provided in paragraph (f) of this subsection, perfection of a security interest, the effect of perfection or nonperfection, and the priority of a security interest in a security entitlement or securities account are governed by the local law of the securities intermediary's jurisdiction as specified in subsection (e) of Section 8-110 of this title.

(e) Except as otherwise provided in paragraph (f) of this subsection, perfection of a security interest, the effect of perfection or nonperfection, and the priority of a security interest in a commodity contract or commodity account are governed by the local law of the commodity intermediary's jurisdiction. The following rules determine a "commodity intermediary's jurisdiction" for purposes of this paragraph:

(i) If an agreement between the commodity intermediary and commodity customer specifies that it is governed by the law of a particular jurisdiction, that jurisdiction is the commodity intermediary's jurisdiction.

(ii) If an agreement between the commodity intermediary and commodity customer does not specify the governing law as provided in subparagraph (i) of this paragraph, but expressly specifies that the commodity account is maintained at an office in a particular jurisdiction, that jurisdiction is the commodity intermediary's jurisdiction.

(iii) If an agreement between the commodity intermediary and commodity customer does not specify a jurisdiction as provided in subparagraph (i) or (ii) of this paragraph, the commodity intermediary's jurisdiction is the jurisdiction in which is located the office identified in an account statement as the office serving the commodity customer's account.

(iv) If an agreement between the commodity intermediary and commodity customer does not specify a jurisdiction as provided in subparagraph (i) or (ii) of this paragraph and an account statement does not identify an office serving the commodity customer's account as provided in subparagraph (iii) of this paragraph, the commodity intermediary's jurisdiction is the jurisdiction in which is located the chief executive office of the commodity intermediary.

(f) Perfection of a security interest by filing, automatic perfection of a security interest in investment property granted by a broker or securities intermediary, and automatic perfection of a security interest in a commodity contract or commodity account granted by a commodity intermediary are
governed by the local law of the jurisdiction in which the debtor is located. Paragraphs (c), (d) and (e) of subsection (3) of this section apply to security interests to which this paragraph applies.

Oklahoma Code Comment

Uniform Commercial Code Comment

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Historical Data

NOTE: The following text remains effective until July 1, 2001:

Goods are:

1. "consumer goods" if they are used or bought for use primarily for personal, family or household purposes;

2. "equipment" if they are used or brought for use primarily in business (including farming or a profession) or by a debtor who is a nonprofit organization or a governmental subdivision or agency or if the goods are not included in the definitions of inventory, farm products or consumer goods;

3. "farm products" if they are crops or livestock or supplies used or produced in farming operations or if they are products of crops or livestock in their unmanufactured states (such as ginned cotton, wool-clip, maple syrup, milk and eggs), and if they are in the possession of a debtor engaged in raising, fattening, grazing or other farming operations. If goods are farm products they are neither equipment nor inventory;

4. "inventory" if they are held by a person who holds them for sale or lease or to be furnished under contracts of service or if he has so furnished them, or if they are raw materials, work in process or materials used or consumed in a business. Inventory of a person is not to be classified as his equipment.

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Title 12A. Commercial Code
Article 9
PART 3 RIGHTS OF THIRD PARTIES; PERFECTED AND UNPERFECTED SECURITY INTERESTS; RULES OF PRIORITY
Cite as: O.S. §, __ __

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Historical and Statutory Notes

Section 4 of Laws 1991, c. 314, provides for an effective date.

Section 9 of Laws 1988, c. 206 provides as follows:

"Beginning on the first business day of the month following certification by the United States Department of Agriculture of the central filing system created pursuant to Section 9-307.6 of Title 12A of the Oklahoma Statutes, the Secretary of State shall prepare a monthly report that describes implementation activities of the Office of the Secretary of State during the preceding month and the cost of such implementation to date; and itemizes all fees collected from buyers, commission merchants, selling agents, and secured
parties, to date. The report shall be submitted to the Speaker of the House of Representatives, the President Pro Tempore of the Senate, and the Governor, or to their respective designees, on or before the fifteenth day of the month."

Cross References

Title 12A. Commercial Code  
Article 9  
PART 4 FILING  
Section 9-401 - Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 1, 2001  
Cite as: O.S. §, __ __  

Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 1, 2001  

Oklahoma Code Comment  

Prior Statutory Provisions:  
15 O.S. §§ 631-637.  
46 O.S. §§ 57-60.  
60 O.S. § 318.  

Text and derivation of prior provisions, see Appendix at end of this title.  

Comment:  
The Commercial Code completely changes the filing system in Oklahoma, and adopts the "notice filing" method originally adopted by the Uniform Trust Receipts Act which was not enacted in Oklahoma. It is similar to the system provided by former 15 O.S. §§ 631-637 as to accounts receivable. Under this "notice filing" system, the security agreement itself need not be filed, but a simple notice containing the information required by Section 9-402 and signed by both parties, called a "Financing Statement" may be filed. The security agreement may be filed if it contains said information and is signed by both parties, in which case a separate financing statement need not be taken or filed. A financing statement may be filed before the security agreement is itself signed and before advances are in fact made. Only an "original" instrument may be filed. This means the instrument filed must contain the actual signatures of the parties. There, of course, may be more than one "original", the bodies of which are carbon copies as long as they contain actual signatures.  

(1) Optional paragraph (a) and the first line of optional paragraph (c) of subsection (1) of the Official Text of the Uniform Commercial Code were adopted in Oklahoma.  

Note the changes in the place of filing, which are quite different from previous Oklahoma law. Use of the property determines the place of filing, filing under (1) (a) is in the county of debtors residence rather than the county where the property is located as under previous Oklahoma law. Filing as to business property (equipment and inventory), is done centrally by filing in Oklahoma County. All property of a partnership or corporation is business property.
The definitions in Section 9-109 apply to determine the categories of property and therefore the place of filing. The definitions of "consumer goods" and "equipment" contain the phrase "for use primarily". If the primary use is in doubt, filing in both the county of debtors residence and centrally in Oklahoma County may be advisable as a precaution. A change in the use of the property does not impair the effectiveness of the original filing. (Subsection (3)).

(2) Self-explanatory. Previous Oklahoma cases held a defect in the execution of a chattel mortgage or a defect in filing caused by the mortgagee prevented the filing from becoming "constructive notice". New Era Milling Co. v. Thompson, 107 Okl. 114, 230 P. 486 (1924); Thompson v. Crosby, 16 Okl. 316, 82 P. 643 (1905); Poage v. Nix, 186 Okl. 388, 98 P.2d 610 (1940); Merchants National Bank of Sallisaw v. Frazier et al., 60 Okl. 156, 159 P. 647 (1916). Therefore, the Commercial Code is more liberal than previous Oklahoma law. Note the provision of one instance when actual knowledge is of importance. See discussion thereof at Section 9-312.

(3) Oklahoma adopted alternative subsection (3) of the official text of the Uniform Commercial Code. This is similar to previous Oklahoma law, former 46 O.S. § 58. See Oklahoma Comment at Section 9-103 (3) which is a similar provision as to property brought into this state for a detailed discussion of the problems arising under this provision.

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Amended by Laws 1982, c. 94, § 1, emerg. eff. April 6, 1982; Laws 1987, c. 69, § 9; Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 01,2001 (REPEALED document available).
Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 1, 2001

Oklahoma Code Comment

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Historical Data

Title 12A. Commercial Code
Article 9
PART 4 FILING
Section 9-403 - Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 1, 2001

Cite as: O.S. §, __ __

Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 1, 2001

Oklahoma Code Comment

Prior Statutory Provisions:

46 O.S. § 61.

Text and derivation of prior provisions, see Appendix at end of this title.

Comment:

(1) Errors of the County Clerk do not impair the secured party's rights. Previous Oklahoma law was the same. Dabney v. Hathaway, 51 Okl. 658, 152 P. 77 (1915).

(2) This is a major change of Oklahoma law as to the period for which filing is effective. Also under the Commercial Code, the security interest becomes unperfected upon the expiration of the effective time of the filing period, and as any unperfected interest it becomes junior in priority to a security interest which is still within the effective period as to filing, even though it had priority during its filing period. For example, A takes a security interest in goods and files thereon. Thereafter, B takes a security interest in the same goods and files. At this point, A has priority over B. A allows the filing of his security interest to lapse by the expiration of time. B kept his interest perfected. B now has priority.

(3), (4) and (5) are self-explanatory.

Uniform Commercial Code Comment

The Uniform Commercial Code was developed by The American Law Institute and the National Conference of Commissioners on Uniform State Laws. These organizations hold the copyright on the official comments to the Uniform Commercial Code. The Oklahoma Supreme Court attempted but was unable to obtain permission to reproduce the Official Comments here. For more information on these organizations, click on the links above. To email your comments, click on one of the links below.

The American Law Institute
4025 Chestnut Street
Historical Data

Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 1, 2001

Oklahoma Code Comment

Prior Statutory Provisions:

46 O.S. §§ 64, 70.

Text and derivation of prior provisions, see Appendix at end of this title.

Comment:

The Termination Statement provided for by this section is similar to the release in former 46 O.S. §§ 46 and 70, and serves the same purpose. This Termination Statement is what should normally be filed when the indebtedness secured is paid. The security agreement need only be identified by file number.

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Historical Data

Title 12A. Commercial Code
Article 9
PART 4 FILING
Section 9-405 - Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 1, 2001
Cite as: O.S. §, __ __

Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 1, 2001

Oklahoma Code Comment

15 O.S. §§ 631-637.
46 O.S. §§ 63, 64, 70, 73, 74.

Text and derivation of prior provisions, see Appendix at end of this title.

Comment

Similar to previous Oklahoma provisions.

Uniform Commercial Code Comment

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Title 12A. Commercial Code
Article 9
PART 4 FILING
Section 9-407 - Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 1, 2001
Cite as: O.S. §, __ __
Historical Data

A. Any person at least eighteen (18) years of age, being otherwise qualified thereto, and all persons upon whom the rights of majority have been conferred, and any legal entity, may own and transfer real property. Provided, that any persons of whatsoever age, who have been legally married and who are otherwise qualified, may own and transfer real property acquired after marriage.

B. A transfer of real property may be made to, and title taken in, the name of a legal entity or of an office, in which case the title vests in the entity or the person from time to time holding the office.

C. As used in this section, "entity" or "legal entity" means a corporation, government, governmental subdivision or agency, business trust, estate, trust, partnership, limited liability company, joint venture, an unincorporated association formed for the purposes authorized by the Interlocal Cooperation Act in Section 1003 of Title 74 of the Oklahoma Statutes or any other entity otherwise authorized by statute to hold title to real property.

D. Unless otherwise provided by statute, a defunct or dissolved entity continues in existence for the purpose of transferring real property.

Historical Data

No instrument affecting the title to real estate shall be filed for record or recorded unless plainly printed, typed, or handwritten or partly printed, partly typed, or partly handwritten and the instrument is an original or a certified copy of an original instrument, clearly legible in the English language.

**Historical Data**

Any will, devising real estate or any interest therein, or a copy thereof, together with a copy of the probate thereof, all duly certified by the county judge, may be filed and recorded in the office of the register of deeds, with like effect as a deed duly executed and acknowledged.

**Historical Data**

R.L. 1910, § 1176.
Title 16. Conveyances  
Chapter 1  
Section 31 - Filing and Recording of Judgment.  
Cite as: O.S. §, __ __  

Any judgment or decree of a court of competent jurisdiction finding and adjudging the rights of any party to real estate or any interest therein, duly certified, may be filed for record and recorded in the office of the register of deeds, with like effect as a deed duly executed and acknowledged.

Historical Data

An acknowledgment by individuals of any instrument affecting real estate shall be in substantially a form as provided for in the Uniform Law on Notarial Acts or in substantially the following form:

State of Oklahoma, )
) ss

____________ County. )

Before me, ____ in and for this state, on this ____ day of ____ _______, personally appeared ____ to me known to be the identical persons - who executed the within and foregoing instrument, and acknowledged to me that ____ executed the same as ____ free and voluntary act and deed for the uses and purposes therein set forth.

**Historical Data**

When real estate is conveyed or encumbered by an instrument in writing by a person who cannot write his or her name, the person shall execute the same by a mark, and the person's name shall be written near the mark by one of two persons who saw the mark made, who shall write their names on the instrument as witnesses. In case the instrument is acknowledged, then the officer taking the acknowledgment shall, in addition to the other necessary recitals in the acknowledgment, state that the grantor executed the instrument, by inserting in the form of acknowledgment provided in Section 33 of this title by individuals after the words "foregoing instrument" the words "by the person's mark, in my presence and in the presence of _____ and _____ as witnesses".

**Historical Data**

A warranty deed to real estate may be substantially in the following form, towit:

Know all men by these Presents:

That ____ part __ of the first part, in consideration of the sum of ____ dollars, in hand paid, the receipt of which is hereby acknowledged, do hereby grant, bargain, sell and convey unto ____ the following described real property and premises, situate in ____ County, State of Oklahoma, to-wit: ____ together with all the improvements thereon and the appurtenances thereunto belonging, and warrant the title to the same.

To have and to hold said described premises unto the said part __ of the second part, ____ heirs and assigns forever, free, clear and discharged of and from all former grants, charges, taxes, judgments, mortgages and other liens and encumbrances of whatsoever nature;

Signed and delivered this ____ day of ____ 191_.

________________________.

Historical Data

__________________________________

R.L. 1910, § 1184.
A quitclaim deed to real estate may be substantially the same as a warranty deed, with the word "quitclaim" inserted in connection with the words "do hereby grant, bargain, sell and convey," as follows: "Do hereby quitclaim, grant, bargain, sell and convey," and by omitting the words, "and warrant the title to the same."

**Historical Data**

R.L. 1910, § 1185.
That from and after the passage of this act, a sheriff's deed issued upon the sale of real estate sold by virtue of an execution, judgment or decree of foreclosure of mortgage, or partition of real estate, may be in the following form, to wit:

Whereas ____ did, at the ____ term of the ____ court of ____ County, State of Oklahoma, on the ____ day of ____, A.D. 19__, in an action in said court, wherein ____ was plaintiff and ____ was defendant, same being cause NO ____, recover a judgment (or decree) against ____ for the sum of ____, and costs of suit, upon which an execution or order of sale was issued, dated the ____ day of ____ A.D. 19__ directed to ____, to execute, by virtue of which the said ____ levied upon the premises hereinafter described, and the time and place of sale thereof having been duly advertised according to law, the same were struck off and sold to ____ he being the highest and best bidder therefor, and the later said sale was duly confirmed by the District Court and deed ordered to issue.

Now, Therefore, Know All Men By These Presents, that I, ____ Sheriff, of the County of ____, State of Oklahoma, in consideration of the premises, do hereby convey to the said ____, his heirs and assigns, the following described lot or parcel of land (here describe the premises).

To Have and To Hold The Same with all the appurtenances thereto belonging to the said ____ his heirs and assigns, forever.

Witness my hand and seal, this ____ day of ____ 19__.

__________________________
Sheriff. State of Oklahoma ____ County ss. Be it remembered that on this ____ day of ____ in the year one thousand nine hundred and ____, before me, ____, a notary public, personally appeared ____, Sheriff of ____ County, Oklahoma, well known to me to be the same person who is described in and who executed the within and foregoing instrument, and acknowledged to me that he executed the same as sheriff of ____ County, Oklahoma, and as his free and voluntary act and deed, for the uses and purposes therein set forth. In witness whereof, I have hereunto set my hand and official seal, at said county, the day and year last above written.

_________________________
Notary Public, State of
Oklahoma, __________.

Oklahoma. My Commission expires ______. Said deed may be issued in this form and no further recitals therein are necessary.

Historical Data
Laws 1941, p. 56, § 1.
(a) The notice of claim required to be filed in Section 2 hereof shall contain an accurate and full
description of all land affected by such notice, which description shall be set forth in particular terms and
not by general inclusions; but, if said claim is founded upon a recorded instrument, then the description in
such notice may be the same as that contained in such recorded instrument. The notice shall set forth
clearly the basis for and the extent or nature of the claimant's alleged interest, and be signed,
acknowledged and filed for record in the county clerk's office of the county or counties where the land
described therein is situated. The county clerk of each county shall accept all such notices presented to
him which describe land located in the county in which he serves, and shall enter, record, and index the
same in the same way that deeds are recorded, and each county clerk shall be entitled to charge the
same fees for the recording thereof as are charged for recording deeds. In indexing such notices in his
office, each county clerk shall enter such notices in the index of deeds and in the numerical index of
deeds. The names of the claimants appearing in such notices are to be entered as grantees in such
indexes. (b) Recording of such notice after a purchase for value has been effected shall not impair the
rights of the purchaser for value or the rights of the heirs, successors and assigns of such purchaser. (c) If
any person required under this act to file a notice to protect his rights as against a purchaser for value is a
minor or incompetent or unborn contingent remainderman, such notice may be filed by his guardian,
person having custody of him, his next friend or any person interested in his estate or any person who
represents him as attorney, agent, or in another capacity. Minority, incompetency or other disability shall
not suspend the operation of this act.

**Historical Data**

A. To be effective and to be entitled to be recorded the notice of claim of interest in land, referred to in Section 74 of this title, shall contain an accurate and full description of all land affected by such notice which description shall be set forth in particular terms and not by general inclusions; but if said claim is founded upon a recorded instrument, then the description in such notice may be the same as that contained in such recorded instrument. Such notice shall be filed for record in the county clerk's office of the county or counties where the land described therein is situated. Except as provided in subsection B of this section, the county clerk of each county shall accept all such notices presented to him which describe land located in the county in which he serves and shall enter, record and index the same in the same way that deeds are recorded and each county clerk shall be entitled to charge the same fees for the recording thereof as are charged for recording deeds. In indexing such notices in his office, each county clerk shall enter such notices in the index of deeds and in the numerical index. The names of the claimants appearing in such notices are to be entered as grantees in such indexes.

B. The county clerk may refuse to file any notice of interest in land provided for in subsection A of this section, if the clerk believes that the instrument constitutes sham legal process, as defined by Section 1533 of Title 21 of the Oklahoma Statutes, or if the clerk believes the notice is being presented for the purpose of slandering the title to land.

C. 1. Any person aggrieved by the refusal of a county clerk to file any notice provided for in subsection A of this section may petition the district court for a writ of mandamus to compel the county clerk to record the notice.

2. At the time of refusal, the person aggrieved shall file a notice of refusal with the county clerk for the purpose of preserving priority of filing in the event the person prevails in any action so commenced, if the person wishes to preserve priority of filing. The refusal notice shall be submitted on a form provided by the county clerk, but must be filled out by the aggrieved party. A copy of the instrument that the clerk refused to file must be attached to the notice of refusal. The county clerk shall stamp the date of refusal on the notice of refusal.

3. The refusal notice shall be in the following form:

STATE OF OKLAHOMA

___________COUNTY
NOTICE OF REFUSAL

The Office of County Clerk of _________County, Oklahoma, has on____________
(date)
refused to file a document designated____________________________________
(title of document or brief description of document).

The document constitutes a claim or lien on the following property:_____________
__________________________________________________________________
(Description of property. In case of real property, description must be the legal
description for the property.)

A copy of the refused document must be attached to this notice of refusal or the clerk cannot accept it for
filing.

Signed:_______________________ Signed:___________________________
County Clerk Aggrieved party or attorney
_________County, Oklahoma for aggrieved party

Address:_____________________


4. The action for mandamus must be filed with the district court within twenty (20) days after the notice of
refusal is filed with the county clerk. If the writ of mandamus is granted, the court clerk shall refund the fee
for filing the action. Notice of the pendency of a mandamus action filed pursuant to this section shall be
filed in accordance with Section 2004.2 of Title 12 of the Oklahoma Statutes. A file-stamped copy of the
notice of the pendency of the action, identifying the case and the court in which the action is pending and
the legal description of the land affected by the action shall be filed with the county clerk. If the court
determines that the notice provided for in subsection A of this section is not sham legal process or is not
for the purpose of slandering title, the court shall order the county clerk to record the notice. The court
order shall include a notation of the book and page number of the index in which the notice of refusal is
located and a statement that abstractors shall not show the pages on which the attachment to the notice
of refusal is located in any abstract. For any notice which the court orders to be filed pursuant to this
subsection, the date of filing shall be retroactive to the date the notice of refusal was filed.

5. If the court determines that the notice of claim of interest in land is sham legal process, the court shall
issue an order that abstractors shall not show the pages on which the attachment to the notice of refusal is
located in any abstract.

D. If a county clerk files a notice of interest in land that is sham legal process or refuses to file a notice of
interest in land because the clerk believes the notice to be sham legal process, the clerk shall be immune
from liability for such action in any civil suit.
E. A clerk shall post a sign, in letters at least one (1) inch in height, that is clearly visible to the general public in or near the clerk’s office stating that it is a felony to intentionally or knowingly file or attempt to file sham legal process with the clerk. Failure of the clerk to post such a sign shall not create a defense to any criminal or civil action based on sham legal process.

**Historical Data**

The Corporation Commission is hereby authorized to promulgate rules for the plugging of all abandoned oil and gas wells. Abandoned wells shall be plugged under the direction and supervision of Commission employees as may be prescribed by the Commission. Provided, however, the Commission shall not order any oil or gas well to be plugged or closed if the well is located on an otherwise producing oil or gas lease as defined by the Commission, unless such well poses an imminent threat to the public health and safety which shall be determined by the Commission after conducting a public hearing on the matter.

Historical Data

Each organized county within the state shall be a body corporate and politic and as such shall be empowered for the following purposes:

1. To sue and be sued;

2. To purchase and hold real and personal estate for the use of the county, and lands sold for taxes as provided by law;

3. To sell and convey any real or personal estate owned by the county, and make such order respecting the same as may be deemed conducive to the interests of the inhabitants;

4. To execute leases of real property owned by the county to nonprofit corporations organized for the general purpose of historical preservation;

5. To make all contracts and do all other acts in relation to the property and concerns of the county necessary to the exercise of corporate or administrative power; and

6. To exercise such other and further powers as may be especially provided for by law.

*Historical Data*

The powers of a county as a body politic and corporate shall be exercised by its board of county commissioners.

It is hereby declared to be contrary to law, and against public policy, for any individual county commissioner, or commissioners, when not acting as a board, to enter into any contract, or to attempt to enter into any contract, as to any of the following matters:

(a) Any purchase of equipment, machinery, supplies or materials of any kind for any county or any commissioner's district, or districts thereof;

(b) Any contract or agreement relating to or for the leasing or rental of any equipment, machinery, supplies or materials for any county or any commissioner's district, or districts thereof;

(c) To do or transact any business relating to such county, or any commissioner's district, or districts thereof, or to make any contract or agreement of any kind relating to the business of such county, or any commissioner's district, or districts thereof;

And none of such acts or attempted contracts as above set forth, done or attempted to be done, by an individual county commissioner or commissioners, when not acting as a board, shall ever be subject to ratification by the board of county commissioners, but shall be illegal, unlawful and wholly void.

Provided that nothing herein shall be construed as prohibiting or preventing the chairman of the board of county commissioners from performing such duty or duties as he may be required by law to perform as chairman of such board, but only after the board, by a majority vote thereof, shall have authorized and directed such performance by said chairman.

**Historical Data**

Title 19. Counties and County Officers
Chapter 5
Section 115 - Duplicate Ticket of Deposits or Receipts - Filing with County Clerk.
Cite as: O.S. §.

The county treasurer shall, when making up his deposits for the bank, make a duplicate ticket of such deposits and file the same with the county clerk, and whenever said treasurer shall transmit any money to any designated fiscal agent outside of his county he shall file with the county clerk a duplicate receipt for the amount so transmitted.

Historical Data

R.L. 1910, § 1542.
Title 19. Counties and County Officers  
Chapter 5  
Section 116 - Duty of County Clerk to Charge the Bank and Fiscal Agents and Credit County Treasurer.

It shall be the duty of the county clerk of such county to charge the bank designated as the depository of public monies with all monies deposited by the treasurer and charge the fiscal agent with the amount of money transmitted to it by the county treasurer and credit the county treasurer with such amount transmitted.

Historical Data

R.L. 1910, § 1543.
The fiscal agent of said county shall at the end of each month transmit to the clerk of such county a statement of the amounts received from said treasurer and of the amounts paid out by it and for what purpose.

Historical Data

R.L. 1910, § 1544.
The county clerk shall charge said treasurer with the check and drafts so filed and credit the bank therewith and when the same are returned, charge the treasurer with all monies disbursed by the fiscal agent of the county and credit such agent with the same.

**Historical Data**

R.L. 1910, § 1546.
Title 19. Counties and County Officers
Chapter 5
Section 121 - Daily Deposit by County Treasurer in Designated Depository - Security Required.

The county treasurer of each county shall deposit daily, not later than the immediately next banking day, all the funds and monies of whatever kind that shall come into his or her possession by virtue of the office as such county treasurer in the name of the county treasurer in one (1) or more banks located in the county and designated by the board of county commissioners as county depositories. Provided, before the deposit of any such funds, the county treasurer shall take from each of such banks security in a sum equal to the largest approximate amount that may be deposited in each bank respectively at any one time. Such security is required to be pledged, taken, approved, held and withdrawn under the provisions of the Security for Local Public Deposits Act prescribed in Sections 8 through 14 of this act.

Each bank in which such county funds are deposited shall receive all monies, checks, or drafts at par and for deposit only to the credit of the county treasurer in his or her official capacity, and each bank shall promptly honor the checks, drafts, or vouchers of the treasurer of the county on such deposit.

Historical Data

The State Auditor and Inspector, when examining the books and records of a county treasurer shall, in addition to his other duties, examine same with a view to ascertaining that the provisions of this act are being complied with, and it shall be the duty of said State Auditor and Inspector, if he shall find that the provisions of this act are being violated, to at once file a written report of such condition with the district attorney of said county. Provided, nothing in this act shall be construed to prohibit the county treasurer from depositing funds of the county in banks outside of the county when such bank shall give security in the amount and in the manner hereinbefore provided. And, provided further, where local banks or banks outside of the county fail to put up the securities required by this act, said county treasurer is hereby authorized to deposit any funds in his hands with the State Treasurer as official depository and the State Treasurer as such official depository is hereby authorized to receive said county deposits; the same to be withdrawn on the voucher of the office depositing said funds.

Historical Data

Title 19. Counties and County Officers
Chapter 5
Section 123 - Use of Bank in Which County Treasurer or Commissioner Has Interest, Unlawful.
Cite as: O.S. §, __ __

It is hereby made unlawful for any of the funds of the county to be deposited in any bank in which the county treasurer or any member of the board of county commissioners is the owner of any stock or otherwise directly or indirectly pecuniarily interested. A county treasurer or county commissioner shall be considered to be interested in such bank if any member of his immediate family owns any interest in said depository bank.

Historical Data

Added by Laws 1959, p. 94, § 3.
The duties of the Commission shall be:

1. To oversee a professional development program for training Oklahoma county commissioners, county clerks, county treasurers, county assessors, court clerks, their deputies and employees, county sheriffs, and other political subdivisions through the Center for Local Government Technology and Cooperative Extension Service at Oklahoma State University;

2. To provide guidance to the Center for Local Government Technology and Cooperative Extension Service in designing curricula to be used in educational programs and materials;

3. To identify needs and set priorities for research to be conducted in cooperation with the Center for Local Government Technology and Cooperative Extension Service in areas relevant to the study and improvement of Oklahoma county government and its functions and to accept gifts and grants for such purposes;

4. To cooperate with the advisory boards authorized in Section 130.4 of this title in determining the educational needs of county officials and their employees so that they can perform their duties and responsibilities efficiently and professionally;

5. To contract with the Center for Local Government Technology and Cooperative Extension Service at Oklahoma State University to administer personnel education and training for counties and other political subdivisions.

**Historical Data**

A. At the general election to be held in November, 1974, there shall be elected in each county of the state, a court clerk, a county sheriff, and a county clerk who shall hold office for a term of two (2) years, the terms of the court clerk, county sheriff and county clerk beginning on the first Monday in January following their election, and until their successors are elected and qualified. At the general election to be held in November, 1976, and each four (4) years thereafter, there shall be elected in each county of the state, a court clerk, a county sheriff, and a county clerk who shall hold office for a term of four (4) years; the terms of the court clerk, the county sheriff and the county clerk, beginning on the first business day in January following their election, and until their successors are elected and qualified.

B. At the general election to be held in November, 1974, and each four (4) years thereafter, there shall be elected in each county of the state, a county assessor and a county treasurer, who shall hold office for a term of four (4) years. The term of the county assessor shall begin on the first business day in January following the election, and shall terminate when a successor is elected and qualified. The term of the county treasurer shall begin on the first Monday in July following the election and shall terminate when the successor is duly elected and qualified.

C. At the general election to be held in November 1990, and each four (4) years thereafter, there shall be elected in each county of the state two county commissioners, one from the first county commissioner district and one from the third county commissioner district, who shall hold office for a term of four (4) years. At the general election to be held in November 1990, there shall be elected in each county of the state one county commissioner from the second county commissioner district who shall hold office for a term of six (6) years. At the general election to be held in November 1996, and each four (4) years thereafter, there shall be elected in each county of the state, one county commissioner from the second county commissioner district, who shall hold office for a term of four (4) years. The terms of the county commissioners shall begin on the first business day in January following their election, and shall terminate when their successors are elected and qualified.

D. A county officer shall not, unless the county officer resigns from the office held by such officer, be eligible to become a candidate for another county office or state office. In order to file as a candidate for county commissioner in a county commissioner's district, the candidate must have been a qualified registered elector in that district for at least six (6) months immediately preceding the first day of the filing period prescribed by law.

**Historical Data**

Title 19. Counties and County Officers
Chapter 6
Section 131.1 - Registration Requirements for Candidates for County Offices.
Cite as: O.S. § ___

To file as a candidate for any county office, one must have been a registered voter within the county for the six-month period immediately preceding the first day of the filing period prescribed by law.

Historical Data

No person shall be eligible to any county office unless he shall be, at the time of his election or appointment, a qualified voter of the county.

**Historical Data**

R.L. 1910, § 1549.
A. Every county officer, except as may otherwise be provided in this chapter, shall keep the office and records at the county seat. However, a county officer may establish an additional office or additional offices at any location within the county. A county employee who is employed at an additional office by one county officer may perform duties on behalf of another county officer if specifically authorized by each county officer on whose behalf the employee is performing duties.

B. For purposes of filing and recording of documents, the additional county office may receive documents for the sole purpose of collection and delivery to the main county seat office. The additional county office shall not file or record the documents pursuant to law at the additional county office, but shall deliver such documents to the main county seat office. Any document which may be delivered to the additional county office for filing or recording pursuant to law shall not be deemed filed or recorded and shall not impart constructive notice of such document on third parties until such document is delivered and recorded pursuant to law at the main county seat office.

_Historical Data_

Title 19. Counties and County Officers
   Chapter 6
   Section 136 - Office Hours - County Clerk.
Cite as: O.S. § __ __

The county clerk in each county of this state shall keep their offices open during the same hours as other county officers in such county; but, so that the public may know when their needs at such offices may be served, after the secular days and respective hours thereof have been determined upon or agreed, the said officers shall so notify the public by so noting in painting in the sign indicating the location of their respective offices, whether upon, over, or near the office door.

Historical Data

The county assessor in any county is authorized to destroy any of the records which have been on file in his office for more than seven (7) years, including all assessment rolls, assessment listing sheets relating to tangible or intangible personal properties, monies and credits, real estate, or corporation properties, all balance sheets, and all homestead exemption applications. All records which have been on file in his office for more than two (2) years, prior to the current calendar year and less than seven (7) years, may be destroyed if compliance is made with statutes authorizing the microfilming or other reproduction of records and storage of reproductions thereof. A viewerscope shall be provided, the costs, maintenance and supplies therefor be paid from the county general fund, to accommodate public reference to the filmed records. The State Library may be given any record which would be destroyed upon request therefor.

**Historical Data**

A. The county clerk in each county in Oklahoma is hereby authorized each year to destroy the following workbooks, reports and transient and subsidiary records that have been on file or stored in the office the period of time specifically provided herein.

1. After the expiration of one (1) year:
   a. unused blank forms printed for fiscal year series, and
   b. blank forms obsolete by change of law;

2. After the expiration of five (5) years:
   a. financing statements, except as otherwise provided by Article 9 of Title 12A of the Oklahoma Statutes or other statute, chattel mortgages, bills of sale, releases and renewals thereof, after the same ceases to be effective,
   b. all county claims, claim calendars,
   c. chattel mortgage indexes,
   d. appropriation ledgers, warrant ledgers, financial ledgers,
   e. requisitions,
   f. upon retirement, discharge, or termination of employment, loyalty oath of said employee or officer,
   g. certificates of error,
   h. copies of reports and remittances, deposits and receipts,
   i. monthly reports to the State Auditor and Inspector and reports to other officers and warrant issues,
   j. daily reports including daily report jacket and all contents therein,
   k. physician liens, insurance agent's liens, hospital liens, thresher and combiners liens, mechanic and materialmans liens, oil and gas liens, vendor liens, banker liens, mining liens, district attorney liens, labor liens, and personal property liens,
   l. reports, checks, purchase orders and other bookkeeping records,
   m. all tax protests, evidences, letters of orders of the board, letters of increased assessment, correspondence, reports, docket books, lists of parcels under protest, agendas, and
n. records pertaining to the Open Meetings Act and Open Records Act;

3. After the expiration of seven (7) years after the final settlement following appeal to district court, all tax protest records;

4. After the expiration of seven (7) years, balance sheets, deposit slips, tax records, W-2's and investment authorization slips for the retirement system; and

5. After the expiration of ten (10) years:

a. all tax rolls and tax roll adjustments, and

b. all special assessment rolls.

B. The State Library may be given any records that would otherwise be destroyed.

Historical Data

The county treasurer in each county in Oklahoma is hereby authorized, each year, to destroy the
hereinafter mentioned types of work books, reports and records that have been on file or stored in his
office for the period specifically indicated as follows:

1. After the expiration of seven (7) years:
   a. mortgage tax receipts;
   b. all records pertaining to personal tax warrants;
   c. personal tax lien docket.

2. After the expiration of seven (7) years after the final settlement:
   a. all tax protest records;
   b. municipal bond and judgment records.

3. After the expiration of ten (10) years:
   a. all tax rolls and tax roll adjustments;
   b. all special assessment rolls;
   c. all tax sale and resale records;
   d. real property, personal property, special assessments

and emergency or back tax receipts.

4. After the expiration of seven (7) years, provided that the State Auditor and Inspector has completed his
audit for such years and has not in his report required the record to be retained for a longer period of
time:
   a. all records pertaining to school districts;
   b. all bookkeeping records and instruments pertaining to

apportionment and distribution of monies;
   c. warrant registers;
d. miscellaneous income and distribution receipts and records;
e. bank statements, deposit tickets, F.D.I.C. documents, depository records, reports, checks, purchase orders and other bookkeeping records.

Historical Data

Title 19. Counties and County Officers  
Chapter 6  
Section 163 - Reimbursement for Traveling Expenses.  
Cite as: O.S. § __ __

Each county officer or his deputy shall be entitled to reimbursement for all traveling expenses incurred in 
the performance of official duties. All expenses shall be paid upon sworn itemized claims.

Historical Data

When transportation involves the use of the private automobile of a county officer, deputy, or county employee entitled to reimbursement, such county officer, deputy or employee shall be entitled to claim reimbursement for use thereof at the rate provided for in the State Travel Reimbursement Act for state officers and employees. Official duties shall include attendance by a county officer and at least one of his deputies for voluntary instruction.

**Historical Data**

Title 19. Counties and County Officers  
Chapter 6  
Section 166 - Forfeiture of Travel Allowance - Membership Organizations - Attending Conferences, etc. - Traveling Expenses.  
Cite as: O.S. §. ___

Failure of a county officer to attend any school, conference or meeting unless excused prior thereto shall cause the county officer to forfeit his right to the monthly travel allowance provided by Section 165 of this title for the month in which such school, conference or meeting is held. The directing state officer or agency head shall notify the county clerk of the county of the forfeiture of such county officer. Any county, county officer or deputy may join his respective state, national or international association, including but not limited to, the National Association of Counties, the International Association of Assessors and the International Association of Clerks, Recorders, Election Officials and Treasurers. It shall not be mandatory for a county officer or his deputy to attend any meeting, school, institute or conference sponsored or held by anyone other than a state officer or agency head, but if funds are available for travel to such meeting, school, institute or conference, either within or outside this state, from funds appropriated for traveling expenses in addition to the monthly travel allowance provided by Section 165 of this title, then it shall be lawful for such traveling expenses to be paid from such travel funds so appropriated to the county officer or his deputies.

Historical Data

The board of county commissioners of each county is hereby directed to purchase from the lowest bidder a surety contract or contracts in the form known as a "blanket bond" to cover all county officers, appointive officers, employees and reserve force deputy sheriffs in the manner hereinafter provided. No other bond shall be acceptable as surety for any elected or appointed officer or employee of this state in lieu of the blanket bond provided for herein unless the blanket bond is provided for as a specified item in an all risk insurance policy purchased by the county. For purposes of this act, a "blanket bond" is defined as a public employees' blanket position bond which covers all employees up to the penalty of the bond for each employee and the full penalty of the bond is always in force during its term and no restoration is necessary and there is no additional premium after a loss is paid. The district attorney shall bring an action on the blanket bond to recover any loss by the county which is covered by the bond. Reserve deputy sheriffs shall also be covered by workers' compensation insurance as provided in Section 1 et seq. of Title 85 [85-1] of the Oklahoma Statutes.

**Historical Data**

Each county of this state shall every two years have an audit made by the State Auditor and Inspector or his duly appointed deputy or deputies of all of the books, records and accounts of all the officers of each county of this state, which audit shall be general in its nature and shall include an audit of the books, records and accounts of all officers who collect or disburse monies, fees, fines or public charges of any kind including therein a tax roll audit, a claim audit, and an audit of each of the justices of peace within the county. In addition to the above, such State Auditor and Inspector may require an audit of the books and records of any county official or custodian of any of the funds of the county upon the death, resignation or removal from office of any such county official, covering a period from the date of the last general audit up to the date of such death, resignation or removal therefrom.

Each biennial county audit shall cover the two preceding fiscal years beginning as of July 1st immediately preceding the year in which the appropriation is made for such general audit, provided, that nothing herein shall prevent such State Auditor and Inspector from causing an audit to be made for any prior year of all the books, records and accounts of any such county official.

**Historical Data**

A copy of each report of audit shall be filed with the Governor, district attorney, county clerk and the State Auditor and Inspector.

**Historical Data**

Title 19. Counties and County Officers
   Chapter 6
   Section 174.1 - Publication of Notice of Filing of Audit Report - Posting of Certificate of Completion.
Cite as: O.S. §, __ __

The State Auditor and Inspector is hereby authorized upon filing of report of audit of the books, records and accounts of any county officer, board or commission to publish in a newspaper or newspapers having a general circulation in the county a notice of the filing of such audit report; and he may cause to be posted a certificate of completion of such audit report in the office or offices having custody of the books, records and accounts embraced in such audit report. The State Auditor and Inspector shall transmit a copy of the letter of transmittal of each such audit report to every legal newspaper published within the county wherein said audit report is filed with the county clerk.

Historical Data

The board of county commissioners in each county of this state shall take, or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Two Hundred Fifty Dollars ($250.00), and thereafter maintain or cause to be maintained a continuous inventory record thereof and of like tools, apparatus, machinery and equipment purchased, leased or otherwise coming into the custody of the county or of any office, board, department, commission or any or either thereof, and the disposition thereof whether sold, exchanged, leased or let where authorized by statute, junked, strayed or stolen, and biennially thereafter, or oftener in event of death, resignation or removal of an elective officer with a term, to verify or cause to be verified by count and report of the same as of the end of a term of office and as part and parcel of the accounting required by law of a retiring or re-elected officer, and, as to appointive heads of departments amenable directly to the board of county commissioners and as to quasi-governmental boards and commissions such as free fair boards, hospital boards and the like, the same shall be as of the last business day immediately preceding the day certain commencing a new term of the board of county commissioners; all in the manner as provided by law.

**Historical Data**

It shall be and is hereby made the duty of every county officer, board, commission, or department, and by record directive of the board of county commissioners may be made the duty of any employee of the board of county commissioners subject to summary discharge and removal by said board, to conform in all respects and be amenable to all uniform resolutions adopted by their respective boards of county commissioners directing the taking, recording, maintaining and reporting inventories of properties in their respective custody in accordance with the provisions of this act.

**Historical Data**

Title 19. Counties and County Officers
Chapter 6
Section 178.3 - County Clerk Custodian of Inventory Records.

A. The county clerk shall be custodian and repository of all inventory records, files and reports.

B. The county clerk in each county in Oklahoma is hereby authorized to destroy all inventory records, files and reports of any inventory of the county which has been disposed of for three (3) years or more if the inventory account has been subject to a full audit by the State Auditor and Inspector.

**Historical Data**

Title 19. Counties and County Officers
Chapter 6
Section 178.4 - Systems and Forms - Audit and Verification of Accounts.
Cite as: O.S. §, __ __

It shall be and is hereby made the duty of the State Auditor and Inspector to prescribe all systems and forms to be used in property accounting in keeping with the provisions of this act, whether for record or reporting, and of identification of such properties for said purposes, and to enforce the use of the same in his own right as such public officer. It shall be his further duty to audit and verify said accounts so kept in as full and ample manner as is now required by law of county finance records.

Historical Data

No special penalties shall apply to any public officer charged with the performance of duties under this act other than that provided in 51 O.S. 1951 Section 91-105.

**Historical Data**

Title 19. Counties and County Officers
Chapter 6A
Section 180.43 - Keeping, Feeding and Maintenance of Prisoners - Expenses - Reports - Purchase of Automobiles - Private Use - Automobile Allowance - Travel Expenses - Violations.
Cite as: O.S. § 180.43

A. Each sheriff shall be paid actual expenses by the county for keeping, feeding, and maintaining prisoners, not to exceed the sum of Three Dollars and fifty cents ($3.50) per day for each prisoner for the first twenty prisoners and Two Dollars ($2.00) per day for each additional prisoner. The claim for said expenses shall be filed with and approved or disapproved by the board of county commissioners as other claims, and the sheriff shall receive no other compensation for said services. The sheriff shall file an annual report with the board of county commissioners not later than January 15 of each year. The State Auditor and Inspector shall conduct an audit of the report as on other public records of the county.

B. Each county sheriff may contract with the Department of Justice of the United States of America, the Department of Corrections, or any municipality of this state for the feeding, care, housing, and upkeep of federal, state, or municipal prisoners, or alien detainees incarcerated in the county jail. Any funds received pursuant to said contract shall be the funds of the county where the federal, state, or municipal prisoners, or alien detainees are incarcerated and shall be deposited in a separate revolving fund with the county treasurer. All purchases made pursuant to the provisions of this subsection shall be made pursuant to the purchasing procedures specified in Sections 1500 through 1505 of this title, including the use of blanket purchase orders as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes. The sheriff shall be permitted to expend any surplus in the revolving fund for administering expenses for salaries, training, equipment, or travel, or for capital expenditures.

The claim for said expenses shall be filed with and allowed by the board of county commissioners as other claims. The sheriff shall receive no compensation for said services. The sheriff shall file an annual report with the board of county commissioners not later than January 15 of each year. The State Auditor and Inspector shall conduct an audit of the report as on other public records of the county.

C. In lieu of the travel reimbursement or monthly travel allowance provided for by law, the board of county commissioners may purchase and provide for the operation, maintenance, insurance, equipping, and repair of an automobile for each county commissioner to be used in performing the duties of his office. In lieu of the travel reimbursement or monthly travel allowance provided for by law, the board of county commissioners, with the concurrence of the county sheriff, may purchase and provide for the operation, maintenance, insurance, equipping, and repair of automobiles for the use of the sheriff in performing the duties of his office. Any automobile purchased pursuant to the authority granted in this section shall be purchased by competitive bids. The use of any said automobile for private or personal purposes is hereby prohibited. In any county having a population of at least three hundred fifty thousand (350,000), where it is determined by the sheriff to be more economical and advantageous to the county, the sheriff may establish a monthly automobile allowance of not more than Four Hundred Dollars ($400.00) per month in lieu of the mileage per mile for in-county driving as authorized in this section. Any travel reimbursement other than in-county driving as provided for in this section shall be for actual and necessary expenses as provided for in the State Travel Reimbursement Act, Section 500.1 et seq. of Title 74 of the Oklahoma Statutes. Any person violating the provisions of this subsection, upon conviction, shall be guilty of a misdemeanor and shall be punished by a fine of not more than One Hundred Dollars ($100.00) or by imprisonment in the county jail for not more than thirty (30) days, or by both said fine and imprisonment, and in addition thereto shall be discharged from county employment.
D. The State of Oklahoma hereby declares and states that the increased number of persons impersonating law enforcement officers by making routine traffic stops while using unmarked cars is a threat to the public health and safety of all of the citizens of the State of Oklahoma; therefore it shall be unlawful for any county sheriff, deputy sheriff or reserve deputy sheriff to use any vehicle which is not clearly marked as a law enforcement vehicle for routine traffic enforcement except as provided in Section 12-218 of Title 47 of the Oklahoma Statutes. In addition to Section 12-218 of Title 47 of the Oklahoma Statutes, the peace officer operating the law enforcement vehicle for routine traffic stops shall be dressed in the official uniform including shoulder patches, badge, and any other identifying insignias normally used by the employing law enforcement agency.

E. Each county sheriff may operate, or contract the operation of, a commissary for the benefit of persons lawfully confined in the county jail under the custody of the county sheriff. Any funds received pursuant to said operations shall be the funds of the county where the persons are incarcerated and shall be deposited in the Sheriff's Commissary Account. The sheriff shall be permitted to expend the funds to improve or provide jail services. The sheriff shall be permitted to expend any surplus in the Sheriff's Commissary Account for administering expenses for training equipment, travel or for capital expenditures. The claims for expenses shall be filed with and allowed by the board of county commissioners in the same manner as other claims. The sheriff shall receive no compensation for the operation of said commissary. The sheriff shall file an annual report on any said commissary under his or her operation no later than January 15 of each year. The State Auditor and Inspector shall conduct an audit of the report in the same manner as other public records of the county. Nothing in this subsection shall circumvent the provisions of Section 73 of Title 7 of the Oklahoma Statutes.

F. Each county sheriff may operate, or contract the operation of, a telephone system for the benefit of persons lawfully confined in the county jail under the custody of the county sheriff. Any funds received pursuant to said operations shall be the funds of the county where the persons are incarcerated and shall be deposited in the Sheriff's Service Fee Account. Such funds may be expended according to the guidelines previously established for expenditures from the general fund. The claims for expenses shall be filed with and allowed by the board of county commissioners in the same manner as other claims.

**Historical Data**

A. Sections 180.58 through 180.68 of this title shall apply to all counties which do not approve an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of Section 6 of Article X of the Oklahoma Constitution.

B. The purpose of Sections 180.58 through 180.68 of this title is to codify and revise the laws of the state relating to the salaries and wages of county officers and their deputies and employees, and to establish said salaries and wages by general law applicable throughout the state under a uniform schedule fixing such salaries and wages and future increases and reductions thereof upon the following bases:

1. The available revenues of the several counties out of which such salaries and wages may be paid;

2. The amount of services required to be performed;

3. The monetary value of such services in relation to that of nongovernmental services of similar nature in the areas wherein such services are performed; and

4. The relative amounts of services required of the various county officers, their deputies and employees upon investigation and full consideration of the applicable facts.

C. The Legislature has determined that the foregoing bases of such schedule gradations generally are cognate to the combination of the following factors:

1. The net valuation of all tangible taxable property of the county (total taxable valuation less homestead exemption allowances except those additional homestead exemptions authorized and allowed pursuant to Section 2890 of Title 68 of the Oklahoma Statutes), hereinafter referred to as "service-ability"; and

2. The population of the county, hereinafter referred to as the "service-load".

The application of said factors properly establishes a rational and relevant formula for uniformity of salaries and wages and of future increases and decreases thereof.

**Historical Data**

Title 19. Counties and County Officers
Chapter 6A
Section 180.59 - Determination of Net Total Tangible Property Valuation.

Cite as: O.S. § __ __

The net total tangible property valuation for ad valorem tax purposes in each county, or service-ability factor, shall be determined from the county assessor's certificate of such valuations as filed with the excise board of the county for purpose of computation of ad valorem tax levies of each year, and no subsequent amendments thereto to effect an increase in such valuations shall have any effect for such year whatsoever.

**Historical Data**

Added by Laws 1959, p. 96, § 2.
The population of each county, or service-load factor, shall be determined from the announced population of counties of Oklahoma based on the Federal Decennial Census. No other census however authorized shall have any effect insofar as this act is concerned.

**Historical Data**

Added by Laws 1959, p. 96, § 3.
For purposes of fixing salaries under this act, county officers shall be grouped in the following classifications:

1. Enforcement officers or those charged with enforcing the laws relating to public peace and safety: the county sheriff, the county treasurer, the county clerk, the court clerk, the county assessor, and the members of the board of county commissioners; and

2. Other elective county officers.

*Historical Data*

Title 19. Counties and County Officers
Chapter 6A
Section 180.62 - Basic Salaries.
Cite as: O.S. §, __ __

A. The basic salaries of county officers upon which all salaries and future increases or decreases thereof shall be computed, shall be as follows:

1. In every county having a net valuation of all tangible taxable property, as defined in Sections 180.58 and 180.59 of this title, of Forty Million Dollars ($40,000,000.00) or less, the basic salary of each of the county officers named in paragraph 1 of Section 180.61 of this title shall not be less than Nineteen Thousand Dollars ($19,000.00) per annum nor shall it exceed Thirty-nine Thousand Dollars ($39,000.00) per annum;

2. In every county having a net valuation of all tangible taxable property, as defined in Sections 180.58 and 180.59 of this title, of more than Forty Million Dollars ($40,000,000.00) but not more than Eighty Million Dollars ($80,000,000.00), the basic salary of each of the county officers named in paragraph 1 of Section 180.61 of this title shall not be less than Twenty-two Thousand Five Hundred Dollars ($22,500.00) per annum nor shall it exceed Forty-two Thousand Five Hundred Dollars ($42,500.00) per annum;

3. In every county having a net valuation of all tangible taxable property, as defined in Sections 180.58 and 180.59 of this title, of more than Eighty Million Dollars ($80,000,000.00) but not more than Three Hundred Million Dollars ($300,000,000.00), the basic salary of each of the county officers named in paragraph 1 of Section 180.61 of this title shall not be less than Twenty-four Thousand Five Hundred Dollars ($24,500.00) per annum nor shall it exceed Forty-four Thousand Five Hundred Dollars ($44,500.00) per annum;

4. In every county having a net valuation of all tangible taxable property, as defined in Sections 180.58 and 180.59 of this title, of more than Three Hundred Million Dollars ($300,000,000.00) but not more than Six Hundred Million Dollars ($600,000,000.00), the basic salary of each of the county officers named in paragraph 1 of Section 180.61 of this title shall not be less than Twenty-two Thousand Five Hundred Dollars ($22,500.00) per annum nor shall it exceed Forty-two Thousand Five Hundred Dollars ($42,500.00) per annum; and

5. In every county having a net valuation of all tangible taxable property, as defined in Sections 180.58 and 180.59 of this title, of more than Six Hundred Million Dollars ($600,000,000.00), the basic salary of each of the county officers named in paragraph 1 of Section 180.61 of this title shall not be less than Nineteen Thousand Dollars ($19,000.00) per annum nor shall it exceed Thirty-nine Thousand Dollars ($39,000.00) per annum.

B. The board of county commissioners shall set the salaries for all elected county officials within the limits allowed by law. C. The annual salaries fixed by this act shall be paid either monthly or twice a month, by order of the board of county commissioners, for each month or fraction thereof the incumbent lawfully occupies and holds title to such office.
In every county in this state, the salary of all county officers named in paragraph 1 of Section 180.61 of this title may be increased from the applicable basic salary named in Section 180.62 of this title, for net valuation or serviceability, according to the following scale:

A. To the basic salary:

1. Add the product of One Hundred Dollars ($100.00) times each One Million Dollars ($1,000,000.00) net valuation, or major fraction thereof until a net valuation of Seventy-five Million Dollars ($75,000,000.00) is reached;

2. Thereafter add the product of One Hundred Dollars ($100.00) times each additional Five Million Dollars ($5,000,000.00) net valuation, or major fraction thereof until a net valuation of Five Hundred Million Dollars ($500,000,000.00) is reached;

3. Thereafter add the product of One Hundred Twenty-five Dollars ($125.00) times each additional Seven Million Dollars ($7,000,000.00) net valuation, or major fraction thereof until a net valuation of Two Billion Dollars ($2,000,000,000.00) is reached;

4. Thereafter as to all additional net valuation add the product of One Hundred Twenty-five Dollars ($125.00) times each additional Twenty Million Dollars
($20,000,000.00) net valuation, or major fraction thereof.

B. And also the salary of each county officer shall be additionally increased from the basic salary named in Section 180.62 of this title, and the additions thereto heretofore provided in this section, for population or service load according to the following scale:

1. The product of Twelve Dollars and fifty cents ($12.50) times each one thousand (1,000) population, or major fraction thereof until a population of seventy-five thousand (75,000) is reached; thereafter

2. The product of Twelve Dollars and fifty cents ($12.50) times each additional five thousand (5,000) population, or major fraction thereof until a population of one hundred fifty thousand (150,000) is reached; thereafter add

3. The product of Twelve Dollars and fifty cents ($12.50) times each additional ten thousand (10,000) population, or major fraction thereof.

C. This section shall not reduce the present salary of any county officer in Oklahoma during their present term of office.

Historical Data

Title 19. Counties and County Officers
   Chapter 6A
Cite as: O.S. § __ __

Historical Data

Title 19. Counties and County Officers
Chapter 6A
Cite as: O.S. § __ __

Historical Data

Title 19. Counties and County Officers
Chapter 6A
Section 180.63d - Withholding of Salary Increase.
Cite as: O.S. § __ __

The salary increase authorized by this measure shall be withheld in those counties in which the composite ad valorem assessment ratio for the county is less than nine percent (9%) of the property value as certified by the Board of Equalization at any time during the calendar year 1979, or any year thereafter.

Historical Data

Title 19. Counties and County Officers
Chapter 6A
Section 180.63e - Certain Officers are Prohibited from Receiving Increases or Decreases in Salaries.
Cite as: O.S. § __ __

County officers shall not receive any salary increase or decrease during their term of office unless by operation of law enacted prior to their election or appointment.

**Historical Data**

Title 19. Counties and County Officers
Chapter 6A
Section 180.64 - Repealed by Laws 1968, c. 412, § 20, eff. May 17, 1968.
Cite as: O.S. § __ __

Historical Data

Title 19. Counties and County Officers  
Chapter 6A  
Section 180.64A - Minimum Salary for County Officials.  
Cite as: O.S. §, __ __

A. In every county having a net valuation of all tangible taxable property as defined in Sections 180.58 and 180.59 of this title, of Ten Million Dollars ($10,000,000.00) or less, the minimum salary of the sheriff and for all other officers named in paragraph 1 of Section 180.61 of this title shall be the basic salary set forth in Section 180.62 of this title.

B. In every county having a net valuation of all tangible taxable property as defined in Sections 180.58 and 180.59 of this title, of more than Ten Million Dollars ($10,000,000.00), the minimum salary for the sheriff and the minimum salary for all other officers named in paragraph 1 of Section 180.61 of this title shall be the basic salary set forth in Section 180.62 of this title.

Historical Data

Title 19. Counties and County Officers
Chapter 6A
Section 180.64B - Appropriations and Payments.
Cite as: O.S. §. __ __

The above salaries shall be paid from annual appropriations made from the general fund of the county for such purpose, and it is hereby made the mandatory duty of the county commissioners and the excise board that such funds be appropriated and paid.

**Historical Data**

The provisions of Section 1 shall be subject to the restrictions set forth in 19 O.S. 1961 Section 180.67(b).

Historical Data

Title 19. Counties and County Officers
Chapter 6A
Section 180.64D - Repealed by Laws 1976, c. 208, § 11, Operative July 1, 1976.
Cite as: O.S. §, ___ ___

Historical Data

Title 19. Counties and County Officers
   Chapter 6A
   Section 180.64E - Repealed by Laws 1976, c. 208, § 11, Operative July 1, 1976.
Cite as: O.S. § __ __

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*Historical Data*

As used in Sections 180.63 and 180.64A of Title 19 of the Oklahoma Statutes, "a major fraction thereof" means any amount greater than one-half (1/2).

**Historical Data**

A. The officers named in paragraph 1 of Section 180.61 of this title shall have such number of regular or technical deputies, assistants, investigators, evidence persons, aides, stenographers or reporters, technicians, undersheriffs, jailers, matrons, handwriting and fingerprint experts, probation officers, and/or juvenile officers, bailiffs, or other help, whatever title the principal officer may ascribe to the duties or functions to be performed as authorized by law and clearly related to the proper accomplishment of lawful functions, whether on whole or part-time basis, at such rates of salary or pay, subject to the provisions of this section as hereinafter set forth, as the principal officer may propose and establish the need of and which the county excise board may approve, for the adequate accomplishment of the functions of the office and the performance of the duties imposed thereon by law, with due weight being given to employment on whole or part-time basis. However, no such employments shall exceed the amount of lawful funds appropriated for such purpose.

B. Each principal officer named in paragraph 1 of Section 180.61 of this title, except judges, shall designate of record in the office of the county clerk a first or chief deputy or assistant who shall be chargeable with all the duties of such principal officer, while subject to the direction of the same. The first or chief deputy or assistant shall carry on the duties of the office during the absence of the principal officer or, in the event of the death, removal or resignation of said principal officer, until a successor shall have qualified. During periods of vacancy of the principal office, resulting from the death, removal or resignation of the principal officer, the chief deputy or assistant shall be bonded in the same manner and in the same sum as required for the principal officer.

C. The first or chief deputy or assistant to any officer, as authorized by subsection B of this section, shall receive a salary not to exceed ninety percent (90%) of the salary of the principal officer. If the principal officer has more than one deputy or assistant, that person or those persons whom the principal officer may designate as "second deputy" or "second assistant" shall receive a salary not to exceed eighty percent (80%) of the salary of the principal officer. The salaries set forth in this subsection within the limitations shall be such amounts as the principal officer may propose and establish the need for and which the county excise board may approve within salary and staffing requirements as may be prescribed by law. The numerical rank of any deputy or assistant to be effective must be by designation of the principal officer by the signature of the principal officer and filed with the county clerk. The numerical rank of any deputy or assistant shall be within the sole discretion of the principal officer.

D. No other deputy, aide, assistant or other person named in subsection A of this section may be paid at a salary rate in excess of eighty percent (80%) of the salary of the principal officer; and, subject to this limitation, the salary or rate of pay of such subordinate shall be determined by the principal officer and the county excise board based upon responsibility, risks, skills, training, and experience required for such position and afforded by the subordinate. However, the eighty percent (80%) limitation shall not apply to county officers employing only two deputies or technical help on a part-time contract or wage basis within the amount of lawful appropriations for such purposes, by and with the consent and approval of the county commissioners. The criteria stated in this subsection shall not apply to reserve force deputy sheriffs.

E. The salary paid to such deputies, assistants, or other persons shall not exceed ninety percent (90%) or eighty percent (80%), respectively, of the total salary paid to such principal officers.
F. The board of county commissioners shall continue to have the authority to recommend the total amount of funds that can be used for the combined salaries in each of the county offices covered by this act. However, the approval of the funding for such offices shall continue to be the responsibility of the county excise board. County officers shall have no authority to make salary commitments beyond the amount of said funding so provided.

G. The county excise board shall meet with each of the principal officers of the county in budget planning conference or conferences, before July 1 of each year, to discuss personnel needs for each office for the succeeding fiscal year. The excise board shall provide the principal officers a tentative estimate of anticipated revenues for the next fiscal year prior to said the budget planning conferences.

**Historical Data**

Title 19. Counties and County Officers
   Chapter 6A
   Cite as: O.S. § ___

Historical Data

It is hereby declared to be the intent of the Legislature that this act shall be the comprehensive salary code for all counties of the state and no county officer in paragraph 1 of Section 180.61 of this title, or their assistants, deputies, or other employees by whatever title designated, shall receive any salary or wages except as provided in this act.

**Historical Data**

Title 19. Counties and County Officers
Chapter 6A
Section 180.68 - Changes in Salaries and Rates of Pay to Take Effect as of July 1st.
Cite as: O.S. § __ __

The date on which changes in the salaries and rates of pay for county officers and their deputies, aides and assistants under this act due to changes in population or valuation in any county shall take effect, shall be as of, on and after the first day of July of each fiscal year based upon the population as shown by the latest Federal Decennial Census for the State of Oklahoma, and the total net assessed valuations of tangible properties for such year as shown by the official certificate which the county assessor files with the county excise board for the purpose of computing appropriations and levies for such year.

Historical Data

A. Sections 180.71 through 180.83 of this title shall apply to all counties which approve an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of Section 6 of Article X of the Oklahoma Constitution.

B. The purpose of Sections 180.71 through 180.83 of this title is to codify and revise the laws of the state relating to the salaries and wages of county officers and their deputies and employees, and to establish said salaries and wages by general law applicable throughout the state under a uniform schedule fixing such salaries and wages and future increases and reductions thereof upon the following bases:

1. The available revenues of the several counties out of which such salaries and wages may be paid;

2. The amount of services required to be performed;

3. The monetary value of such services in relation to that of nongovernmental services of similar nature in the areas wherein such services are performed; and

4. The relative amounts of services required of the various county officers, their deputies and employees upon investigation and full consideration of the applicable facts.

C. The Legislature has determined that the foregoing bases of such schedule gradations generally are cognate to the combination of the following factors:

1. The total amount of revenue authorized to be collected from the millage rate levied against the taxable valuation of property within the county, including such revenue which would have otherwise been authorized to be collected if the provisions of Section 2890 of Title 68 of the Oklahoma Statutes had not been enacted, which is apportioned for county purposes pursuant to subsection (a) of Section 9 of Article X of the Oklahoma Constitution, hereinafter referred to as "service-ability"; and

2. The population of the county, hereinafter referred to as the "service-load".

The application of said factors properly establishes a rational and relevant formula for uniformity of salaries and wages and of future increases and decreases thereof.

**Historical Data**

Title 19. Counties and County Officers  
Chapter 6A  
Section 180.72 - Determination of Population, or Service-load Factor.  
Cite as: O.S. §, ___ ___

The population of each county, or service-load factor, shall be determined from the announced population of counties of Oklahoma based on the Federal Decennial Census. No other census however authorized shall have any effect insofar as this act is concerned. 

Historical Data

For purposes of fixing salaries under this act, county officers shall be grouped in the following classifications:

1. Enforcement officers or those charged with enforcing the laws relating to public peace and safety: the county sheriff, the county treasurer, the county clerk, the court clerk, the county assessor, and the members of the board of county commissioners; and

2. Other elective county officers.

_Historical Data_

A. The basic salaries of county officers upon which all salaries and future increases or decreases thereof shall be computed, shall be as follows:

1. In every county having a service-ability factor, as defined in Section 180.71 of this title, of Four Hundred Thousand Dollars ($400,000.00) or less, the basic salary of each of the county officers named in Section 180.73 of this title shall not be less than Nineteen Thousand Dollars ($19,000.00) per annum nor shall it exceed Thirty-nine Thousand Dollars ($39,000.00) per annum;

2. In every county having a service-ability factor, as defined in Section 180.71 of this title, of more than Four Hundred Thousand Dollars ($400,000.00) but not more than Eight Hundred Thousand Dollars ($800,000.00), the basic salary of each of the county officers named in Section 180.73 of this title shall not be less than Twenty-two Thousand Five Hundred Dollars ($22,500.00) per annum nor shall it exceed Forty-two Thousand Five Hundred Dollars ($42,500.00) per annum;

3. In every county having a service-ability factor, as defined in Section 180.71 of this title, of more than Eight Hundred Thousand Dollars ($800,000.00) but not more than Three Million Dollars ($3,000,000.00), the basic salary of each of the county officers named in Section 180.73 of this title shall not be less than Twenty-four Thousand Five Hundred Dollars ($24,500.00) per annum nor shall it exceed Forty-four Thousand Five Hundred Dollars ($44,500.00) per annum;

4. In every county having a service-ability factor, as defined in Section 180.71 of this title, of more than Three Million Dollars ($3,000,000.00) but not more than Ten Million Dollars ($10,000,000.00), the basic salary of each of the county officers named in Section 180.73 of this title shall not be less than Twenty-two Thousand Five Hundred Dollars ($22,500.00) per annum nor shall it exceed Forty-two Thousand Five Hundred Dollars ($42,500.00) per annum; and

5. In every county having a service-ability factor, as defined in Section 180.71 of this title, of more than Ten Million Dollars ($10,000,000.00), the basic salary of each of the county officers named in Section 180.73 of this title shall not be less than Nineteen Thousand Dollars ($19,000.00) per annum nor shall it exceed Thirty-nine Thousand Dollars ($39,000.00) per annum.

B. The board of county commissioners shall set the salaries for all elected county officials within the limits allowed by law. C. The annual salaries fixed by Section 180.71 of this title shall be paid either monthly or twice a month, by order of the board of county commissioners, for each month or fraction thereof the incumbent lawfully occupies and holds title to such office.

Historical Data
A. In every county in this state which approves an exemption of household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of Section 6 of Article X of the Oklahoma Constitution, the salary of all county officers named in paragraph 1 of Section 5 of this act may be increased from the applicable basic salary named in Section 6 of this act, for the factor of service-ability, as defined in Section 3 of this act, according to the following scale:

1. To the basic salary:
   a. add the product of One Hundred Dollars ($100.00) times each Ten Thousand Dollars ($10,000.00) of revenue authorized to be collected for county purposes, or major fraction thereof until the amount of such revenue equals Seven Hundred Fifty Thousand Dollars ($750,000.00),
   b. thereafter add the product of One Hundred Dollars ($100.00) times each additional Fifty Thousand Dollars ($50,000.00) of revenue authorized to be collected for county purposes, or major fraction thereof until the amount of such revenue equals Five Million Dollars ($5,000,000.00),
   c. thereafter add the product of One Hundred Twenty-five Dollars ($125.00) times each additional Seventy Thousand Dollars ($70,000.00) of revenue authorized to be collected for county purposes, or major fraction thereof until the amount of such revenue equals Twenty
Million Dollars ($20,000,000.00),

d. thereafter as to all additional revenue which is
authorized to be collected for county purposes add the
product of One Hundred Twenty-five Dollars ($125.00)
times each additional Two Hundred Thousand Dollars
($200,000.00) of such revenue, or major fraction
thereof; and

2. The salary of each county officer shall be additionally increased from the basic salary named in Section
6 of this act, and the additions to the basic salary as provided in this section, for population or service
load according to the following scale:

a. the product of Twelve Dollars and fifty cents ($12.50)
times each one thousand (1,000) population, or major
fraction thereof until a population of seventy-five
thousand (75,000) is reached,

b. thereafter the product of Twelve Dollars and fifty
cents ($12.50) times each additional five thousand
(5,000) population, or major fraction thereof until a
population of one hundred fifty thousand (150,000) is
reached,

c. thereafter add the product of Twelve Dollars and fifty
cents ($12.50) times each additional ten thousand
(10,000) population, or major fraction thereof.

B. This section shall not reduce the present salary of any county officer in Oklahoma during their present
term of office.

C. As used in this section, "major fraction thereof" means any amount greater than one-half (1/2).

*Historical Data*
The salary increase authorized by Section 7 of this act shall be withheld in those counties in which the composite ad valorem assessment ratio for the county is less than nine percent (9%) of the property value as certified by the Board of Equalization at any time during the calendar year 1979, or any year thereafter.

**Historical Data**

County officers shall not receive any salary increase or decrease during their term of office unless by operation of law enacted prior to their election or appointment.

**Historical Data**

Title 19. Counties and County Officers
Chapter 6A
Section 180.78 - Minimum Salaries for Sheriff and Other Officers.
Cite as: O.S. §. __ __

A. In every county having a service-ability factor, as defined in Section 180.71 of this title, of One Hundred Thousand Dollars ($100,000.00) or less, the minimum salary of the sheriff and for all other officers referred to in paragraph 1 of Section 180.71 of this title shall be the basic salary set forth in Section 180.74 of this title.

B. In every county having a service-ability factor, as defined in Section 180.71 of this title, of more than One Hundred Thousand Dollars ($100,000.00), the minimum salary for the sheriff and the minimum salary for all other officers referred to in paragraph 1 of Section 180.71 of this title shall be the basic salary set forth in Section 180.74 of this title.

Historical Data

The salaries established by this act shall be paid from annual appropriations made from the general fund of the county for such purpose, and it is hereby made the mandatory duty of the county commissioners and the excise board that such funds be appropriated and paid.

**Historical Data**

The provisions of Section 10 of this act shall be subject to the restrictions set forth in Section 14 of this act.

Historical Data

A. The officers named in paragraph 1 of Section 180.73 of this title shall have such number of regular or technical deputies, assistants, investigators, evidence persons, aides, stenographers or reporters, technicians, undersheriffs, jailers, matrons, handwriting and fingerprint experts, probation officers, juvenile officers, bailiffs, or other help, whatever title the principal officer may ascribe to the duties or functions to be performed as authorized by law and clearly related to the proper accomplishment of lawful functions, whether on whole or part-time basis, at such rates of salary or pay, subject to the provisions of this section as hereinafter set forth, as the principal officer may propose and establish the need of and which the county excise board may approve, for the adequate accomplishment of the functions of the office and the performance of the duties imposed thereon by law, with due weight being given to employment on whole or part-time basis. However, no such employments shall exceed the amount of lawful funds appropriated for such purpose.

B. Each principal officer named in paragraph 1 of Section 180.73 of this title, except judges, shall designate of record in the office of the county clerk a first or chief deputy or assistant who shall be chargeable with all the duties of such principal officer, while subject to the direction of the same. The first or chief deputy or assistant shall carry on the duties of the office during the absence of the principal officer or, in the event of the death, removal or resignation of said principal officer, until a successor shall have qualified. During periods of vacancy of the principal office, resulting from the death, removal or resignation of the principal officer, the chief deputy or assistant shall be bonded in the same manner and in the same sum as required for the principal officer.

C. The first or chief deputy or assistant to any officer, as authorized by subsection B of this section, shall receive a salary not to exceed ninety percent (90%) of the salary of the principal officer. If the principal officer has more than one deputy or assistant, that person or those persons whom the principal officer may designate as "second deputy" or "second assistant" shall receive a salary not to exceed eighty percent (80%) of the salary of the principal officer. The salaries set forth in this subsection within the limitations shall be such amounts as the principal officer may propose and establish the need for and which the county excise board may approve within salary and staffing requirements as may be prescribed by law. The numerical rank of any deputy or assistant to be effective must be by designation of the principal officer by the signature of the principal officer and filed with the county clerk. The numerical rank of any deputy or assistant shall be within the sole discretion of the principal officer.

D. No other deputy, aide, assistant or other person named in subsection A of this section may be paid at a salary rate in excess of eighty percent (80%) of the salary of the principal officer; and, subject to this limitation, the salary or rate of pay of such subordinate shall be determined by the principal officer and the county excise board based upon responsibility, risks, skills, training, and experience required for such position and afforded by the subordinate. However, the eighty percent (80%) limitation shall not apply to county officers employing only two deputies or technical help on a part-time contract or wage basis within the amount of lawful appropriations for such purposes, by and with the consent and approval of the county commissioners. The criteria stated in this subsection shall not apply to reserve force deputy sheriffs.

E. The salary paid to such deputies, assistants, or other persons shall not exceed ninety percent (90%) or eighty percent (80%), respectively, of the total salary paid to such principal officers.
F. The board of county commissioners shall continue to have the authority to recommend the total amount of funds that can be used for the combined salaries in each of the county offices covered by this act. The approval of the funding for such offices shall continue to be the responsibility of the county excise board. County officers shall have no authority to make salary commitments beyond the amount of the funding so provided.

G. The county excise board shall meet with each of the principal officers of the county in budget planning conference or conferences, before July 1 of each year, to discuss personnel needs for each office for the succeeding fiscal year. The excise board shall provide the principal officers a tentative estimate of anticipated revenues for the next fiscal year prior to said budget planning conferences.

H. In any county with a population in excess of three hundred fifty thousand (350,000), the safety director or coordinator appointed pursuant to Section 403 of Title 40 of the Oklahoma Statutes shall receive a salary not to exceed the salary of the first or chief deputy or assistant to any officer as set forth in subsection C of this section.

**Historical Data**

Title 19. Counties and County Officers
Chapter 6A
Section 180.82 - Intent of Legislature for Act to be Comprehensive Salary Code - Limitation on Appropriations and Expenditures.

It is hereby declared to be the intent of the Legislature that this act shall be the comprehensive salary code for all counties of the state which have approved an exemption of household goods of the heads of families and livestock employed in support of the family pursuant to the provisions of Section 6 of Article X of the Oklahoma Constitution, and no county officer in paragraph 1 of Section 180.73 of this title, or their assistants, deputies, or other employees by whatever title designated, shall receive any salary or wages except as provided in this act.

Historical Data

The date on which changes in the salaries and rates of pay for county officers and their deputies, aides and assistants under this act due to changes in population or the amount of revenue authorized to be collected for county purposes in any county shall take effect, shall be as of, on and after the first day of July of each fiscal year based upon the population as shown by the latest Federal Decennial Census for the State of Oklahoma, and the total amount of revenue authorized to be collected from the millage rate levied against the taxable valuation of property within the county which is apportioned for county purposes pursuant to subsection (a) of Section 9 of Article X of the Oklahoma Constitution for such year.

Historical Data

There is hereby created the office of district attorney in the State of Oklahoma, which office shall be filled and in the same manner as now prevails for district judge. Filing for said office shall be accomplished by filing with the State Election Board. There shall be one district attorney for each of the district court judicial districts as they are composed and exist on March 1, 1965, with the following exceptions. Provided, however, that that part of Judicial District No. (14) which is Pawnee County shall be consolidated with Osage County to form District Attorney's District No. (10) and Judicial District No. (25) shall be consolidated with Judicial District No. (19) for the purposes of this act; and, provided further, that District Court Judicial District No. (5) be divided into two district attorney districts, one composed of Caddo, Grady, Stephens and Jefferson Counties to be denominated District Attorney's District No. (6) and the other composed of Comanche and Cotton Counties, to be denominated District Attorney's District No. (5); and, that District Court Judicial District No. (4) shall be composed of Canadian, Kingfisher, Blaine, Garfield and Grant Counties to be denominated District Attorney's District No. (4) and the other composed of Alfalfa, Major, Dewey, Woodward and Woods Counties, to be denominated District Attorney's District No. (26); that District Court Judicial District No. (15) be divided into two district attorneys’ districts, one composed of Muskogee County to be denominated District Attorney's District No. (15) and the other composed of Wagoner, Cherokee, Sequoyah and Adair Counties to be denominated District Attorney’s District No. (27); that Creek and Okfuskee Counties shall be denominated as District Attorney's District No. (24); Okmulgee and McIntosh Counties shall be denominated as District Attorney's District No. (25); and Pittsburg and Haskell Counties shall be denominated as District Attorney's District No. (18); and Latimer and LeFlore Counties shall be denominated as District Attorney's District No. (16); and District Attorney's District No. (7) shall consist of Oklahoma County; and, effective January 6, 2003, Kiowa, Jackson, Tillman, Harmon and Greer Counties shall be denominated as District Attorney’s District No. (3); and, effective January 6, 2003, Washita, Ellis, Roger Mills, Custer and Beckham Counties shall be denominated as District Attorney’s District No. (2). The State Election Board shall conduct the elections in 2002 for District No. (2) and District No. (3) in accordance with the provisions of this section.

Historical Data
Added by Laws 1965, c. 256, § 1; Amended by Laws 2001, HB 1424, c. 87 § 1, eff. November 1, 2001 (superseded document available).
The district attorney, assistant district attorneys, or special assistant district attorneys authorized by subsection C of Section 215.37M of this title, shall appear in all trial courts and prosecute all actions for crime committed in the district, whether the venue is changed or not; the district attorney or assistant district attorneys shall prosecute or defend in all courts, state and federal, in any county in this state, all civil actions or proceedings in which any county in the district is interested, or a party unless representation for the county is provided pursuant to subsection A of Section 215.37M of this title; and the district attorney or assistant district attorneys shall assist the grand jury, if required, pursuant to Section 215.13 of this title. The district attorney may at all times request the assistance of district attorneys, assistant district attorneys or district attorney investigators from other districts who then may appear and assist in the prosecution of actions for crime or assist in investigation of crime in like manner as assistants or investigators in the district.

**Historical Data**

The district attorney or his assistants shall give opinion and advice to the board of county commissioners and other civil officers of his counties when requested by such officers and boards, upon all matters in which any of the counties of his district are interested, or relating to the duties of such boards or officers in which the state or counties may have an interest.

*Historical Data*

Added by Laws 1965, c. 256, § 5.
A. Effective January 1, 1983, it shall be the duty of the board of county commissioners of each county in each district attorney’s district to provide:

1. Sufficient office space in the county courthouse, and the costs of utility services for power, lighting, heat, cooling, appropriate janitorial service, and costs of maintenance, upkeep, and repair of such space, for the personnel and programs of the office of the district attorney;

2. A sufficient law library and subscriptions to legal publications necessary for the performance of the duties of the district attorney, the same to remain an asset and property of the county;

3. Sufficient funds for the costs and necessary expenses of investigation, prosecution or defense of any action, whether contemplated or actual, wherein the county officers, county appointees or employees, while acting in their official capacity may be party plaintiffs, defendants or intervenors;

B. Capital assets or properties presently owned by each county and assigned for use to the office of the district attorney shall continue to be furnished and owned by said county for use by the office of the district attorney, with the expense of ordinary maintenance and repair to be paid by the state. At such time as the utility of the same shall be of no benefit and, when authorized by the District Attorneys Council, such property shall be returned to the county for disposal as provided by law. Said equipment's equitable replacement is to be provided by the state. Capital assets or properties presently leased by the county and assigned for use to the office of the district attorney shall be assigned to the state by the county, at the request of the Council; thereafter, said capital assets or properties shall be leased by the state, subject to the terms and conditions of the lease agreements. Lease payments shall become the responsibility of the state. Capital assets or properties presently held by the county under an approved lease-purchase agreement for equipment or properties assigned to the office of the district attorney, may, at the election of the Council, be assumed by the state and any existing intangible worth by reason of such assumption shall be the property of the state. The county shall be released from financial responsibility of lease-purchase payments under the terms of said agreement and held harmless therefrom by the state. In the event the agreement is completed to full term, the asset acquired shall be the property of the state. In the event the state, through the Council, declines to assume such obligation under any pending lease-purchase agreement, said county shall retain such agreement and the equipment or the property held thereunder, and shall have the right to assign such equipment or property and its use to any county use which may be provided by law.

C. Counties having a population of three hundred thousand (300,000) or more shall, and counties having a population of less than three hundred thousand (300,000) may, furnish sufficient equipment and personnel for equipment operation for such computer services and microfilming as the district attorney deems necessary.

Historical Data
Title 19. Counties and County Officers
   Chapter 7A
   Cite as: O.S. § __ __

_Historical Data_

The furniture, books, records, papers and documents provided for the use of the former county attorneys of this state which may be still in use by the district attorney and his staff shall remain in that service until such time as provided hereinafter. Effective January 1, 1983, the state shall assume financial responsibility for all proper expenses of maintenance and operations and capital outlay of said offices except as provided in Section 215.36 of Title 19 of the Oklahoma Statutes. All expenses of the various district attorney offices in the respective counties relating to maintenance, operation and capital outlay of said offices shall be processed by purchase orders and accounted for in the respective counties wherein the expenses are incurred, such expenses to be paid by funds appropriated and advanced by the respective counties and reimbursed to said counties by the state, in the manner set out hereafter. Expenditures shall be by county purchasing procedures.

Historical Data

Prior to June 25 of each fiscal year, the District Attorneys Council shall certify to each county clerk the amount of funds which will be made available for the operation of the district attorney's office in that county for the ensuing fiscal year. A copy of the certification shall also be sent to the district attorney in whose district the county is situated. The funds so certified shall not exceed the state funds made available for such purposes. Provided, if the amount of state funds has not been finalized, the Council shall estimate the amount available and adjust the estimate when the available funds have been determined in the manner hereinafter provided.

**Historical Data**

On or before July 1 of each fiscal year, each district attorney shall file with the county clerk of each county in his district an estimate of needs for the operation of his office in such county for the ensuing fiscal year. The estimate of needs shall consist of two sections as follows:

1. The first section shall include those appropriation requests which are to be reimbursed from state funds. This section shall consist of appropriation requests for "maintenance and operation" and for "capital outlay" as defined in Section 2490 of Title 68 of the Oklahoma Statutes, and such other accounts as may be prescribed by the State Auditor and Inspector and approved by the District Attorneys Council. The total of these requests shall not exceed the amount certified by the Council as being available for that county; and

2. The second section shall include those appropriation requests which are to be financed by county funds as provided by law.

**Historical Data**

The district attorney's requested estimate of needs shall be incorporated without change in the county general fund's estimate of needs in the same manner as the estimate of needs of the various offices, departments and agencies of the county are compiled for submission to the county excise board. The amount certified by the District Attorneys Council as being available to the county shall also be included in the estimate of the county general fund's miscellaneous revenue receivable.

**Historical Data**

A. It shall be mandatory for the county excise board to approve the appropriation requests in the first section of the district attorney's estimate of needs which are for expenditures to be reimbursed from state funds, provided that the total does not exceed the amount certified as available by the District Attorneys Council.

B. Appropriation requests in the second section of such estimate of needs which are for expenditures to be financed from county funds shall be considered in the manner provided by law for similar requests for county general fund appropriations.

**Historical Data**

If for any reason, the District Attorneys Council should determine that the amount originally certified as available to a county for the current fiscal year has changed, it shall be the duty of the Council to certify such change to the county clerk and district attorney of the county. Within five (5) working days after receipt of such notice, the district attorney shall give written notice to the county excise board of the amount each appropriation account is to be increased or decreased and the total net effect of the change. If the net total of the changes agrees with the total change certified by the Council, it shall be mandatory for the county excise board to approve the requested changes. Provided, any transfer of appropriations between state reimbursable accounts which does not change the net total appropriations of such funds shall be requested in writing by the district attorney and shall be approved as requested by the county excise board without other formality. Provided further, no transfers shall be made between state reimbursable appropriation accounts and county financed appropriation accounts nor shall county funds be used to supplement or otherwise increase the appropriation accounts required to be financed from state funds. The unused or unencumbered balances in the district attorney's county appropriation accounts at the end of the fiscal year shall lapse to surplus in the same manner as other county general fund appropriation accounts.

**Historical Data**

Purchases made from district attorney appropriations shall be made in accordance with the procedures prescribed by statute for county officers, departments and agencies except that neither the purchases nor the expenditures for such purchases shall be subjected to the approval of the board of county commissioners. It shall be the mandatory duty for the designated county officials to issue, sign, attest, register and pay the warrants required to pay such obligations.

**Historical Data**

The requirements for temporary appropriations pending final approval of the county's estimate of needs and the prohibition on expenditures during the tax protest period shall not apply to the requested appropriations for the district attorney's office which are to be reimbursed from state funds. The entire amount certified by the District Attorneys Council shall be available for the purposes requested unless otherwise restricted in writing by the Council and filed with the county clerk.

**Historical Data**

Within five (5) working days after the end of each month, the county clerk shall report to the District Attorneys Council the amount expended or encumbered from the state reimbursable appropriations during the preceding month. The report shall list each warrant or purchase order number, the payee and the amount and shall be totaled to show the full amount to be reimbursed to the county. Warrants or purchase orders issued from appropriations of a prior fiscal year shall be listed separately in the report of the month in which the warrants or purchase orders were issued. The Council shall immediately reimburse the county from state funds appropriated for that purpose.

Historical Data

The reimbursement provisions contained herein shall not apply to county appropriations made and provided for office space, law library, legal publications, expenses connected with handling of county suits and matters and other matters to be borne by the county as provided in Section 215.36 of Title 19 of the Oklahoma Statutes.

Historical Data

Payment by the county to the office of the district attorney for the costs and necessary expenses of investigation, prosecution or defense of any action, actual or contemplated on behalf of said county, called for by Section 215.4 of Title 19 of the Oklahoma Statutes, shall be made upon certification of the amount of such expense by the district attorney by the filing of a regular purchase order with the county commissioners for payment out of their account for general government operation, or other account, as may be appropriate. Such claim shall be approved and paid forthwith whether or not encumbered in advance. An audit as to procedure and accounting of the process shall be made by the State Auditor and Inspector as a part of the regular county audit, the costs of which shall be part of the costs of regular county audit performed by such office.

Historical Data

Title 19. Counties and County Officers
Chapter 7A
Section 215.37L - Duty to Prescribe Necessary Forms and Procedures.
Cite as: O.S. § __ __

It shall be the duty of the State Auditor and Inspector to prescribe the necessary forms and procedures necessary to implement the provisions and requirements of this act.

Historical Data

Title 19. Counties and County Officers
Chapter 7A
Section 215.37M - Contracts with Private Attorneys - Costs - Prosecution of Criminal Matter.

A. If the district attorney and the board of county commissioners of any county agree, legal representation in any civil case in which the county is interested or a party and the district attorney is required to represent the county pursuant to Section 215.4 of this title may be provided by contract with a private attorney. The costs of such contract shall be paid by the board of county commissioners out of its account for general government operation, or other account, as may be appropriate.

B. If the district attorney and the board of county commissioners of any county agree, legal representation in any civil case in which a county officer or employee is a party and the district attorney is required to represent the county pursuant to Section 215.25 of this title may be provided by contract with a private attorney. The costs of such contract shall be paid by the board of county commissioners out of its account for general government operation, or other account, as may be appropriate.

C. If a district attorney and the District Attorneys Council agree, prosecution of any criminal matter may be provided by contract with a private attorney, who shall be designated as a special assistant district attorney, if the case load of the office of the district attorney is such that adequate representation of the interest of the state is not possible without appointment of one or more special assistant district attorneys. The special assistant district attorney shall be appointed by the district attorney. The special assistant district attorney may serve with or without compensation, however, compensation shall be allowed only if the cost of compensation can be paid out of funds for the current fiscal year, designated for the salaries and operating expenses, for the office of the district attorney requesting the appointment or appointments. No supplemental appropriations shall be authorized for appointment of special assistant district attorneys.

D. If the district attorney and the board of education of any school district agree, legal representation in any ad valorem tax matter in which the district attorney is required to represent the school district may be assisted by an attorney employed or retained by the school district. The board of education is authorized to pay the costs of such representation out of its account for general government operation, or other account, as may be appropriate. However, this subsection shall not be construed to permit a school district or any other entity to be a party to the proceeding or give standing to such entity to be a party to the civil case in which the county is interested.

**Historical Data**

Effective January 1, 1983, travel expenses for district attorneys, investigators and all personnel of district attorney offices incurred in the performance of necessary official duties shall be paid pursuant to the State Travel Reimbursement Act. The District Attorneys Council shall allocate to the district attorney offices the funds appropriated in such manner as it deems equitable.

**Historical Data**

There is hereby created in the State Treasury a revolving fund for the Office of the Attorney General to be designated the "District Attorneys Evidence Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of any monies transferred thereto by an act of the Legislature. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the District Attorneys Council for necessary expenses relative to any pending case within the official responsibility of the offices of the district attorneys. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of State Finance for approval and payment.

**Historical Data**

The office of the register of deeds is hereby consolidated with the office of county clerk in all counties in this state, and said office so consolidated shall be hereafter known as the office of the county clerk, and in addition to the duties now imposed by law upon the county clerk he shall perform the same duties that are now performed by the register of deeds.

**Historical Data**

Added by Laws 1913, c. 161, p. 332, § 5. Amended by Laws 1915, c. 6, § 2.
The county clerk shall attend the sessions of the board of county commissioners, either in person or by deputy, shall keep the seals, records and papers of said board of commissioners and shall sign the records of the proceedings of the board of county commissioners and attest the same with the seal of the county.

**Historical Data**

R.L. 1910, § 1566.
It shall be the duty of the county clerk:

First. To record in a book to be provided for that purpose, all proceedings of the board.

Second. To make regular entries of their resolutions and decisions in all questions concerning the raising of money.

Third. To record the vote of each commissioner, on any question submitted to the board, if required by any member thereof, and not otherwise.

Fourth. To attest all orders issued by the board and signed by the chairman thereof for the payment of monies.

Fifth. To preserve and file all accounts acted upon by the board, with their action thereon. And he shall perform such special duties as are required of him by law.

_Historical Data_

R.L. 1910, § 1567.
It shall be the duty of such clerk to designate upon every account, which shall be audited and allowed by the board, the amount so allowed, and he shall deliver to any person a copy certified or otherwise of any record in his office and any account on file thereon, on receiving from such person the fee allowed pursuant to the Oklahoma Open Records Act, Section 24A et seq. of Title 51 of the Oklahoma Statutes, for every page contained in such copy. Upon demand, the clerk shall furnish a certified copy as provided by the Oklahoma Open Records Act.

**Historical Data**

No account against the county shall be allowed unless presented within two years after the same accrued: Provided, that should any person having a claim against the county be (at the time the same accrued) under any legal disability, every such person shall be entitled to present the same within one year after such disability shall be removed.

Historical Data

R.L. 1910, § 1570.
The clerk of each county shall as often as new townships shall be organized in his county, or the boundaries of any township therein shall be altered, and immediately thereafter make out and transmit to the State Auditor and Inspector a certified statement of the name and boundaries of the township so organized, and of the boundaries of any township the boundaries of which shall have been altered.

**Historical Data**

The county clerk shall keep a book in which he shall keep a record of the receipts and expenditures of his county and all accounts of his county with the different county, township, district and other officers.

**Historical Data**

R.L. 1910, § 1573.
Whenever any county warrant issued to any person remains in the office of the county clerk unclaimed for a period of one (1) year from the date thereof, such warrant shall be returned by him to the board of county commissioners and canceled.

Historical Data

The county clerk shall annually on the fourth Monday of January prepare and file in the office of the Secretary of State, a list of the officers of the county, elected at the last preceding general election, which list shall contain the genuine signatures of all county officers, and the county clerk shall certify under the seal of his office, that such signatures are the genuine signatures of the respective officers, and that they were attached in his presence: Provided, that in case of any vacancy in any county office, the county clerk shall immediately transmit to the Secretary of State the genuine signature of the person elected or appointed to fill such vacancy: Provided, further, that any county clerk failing or refusing to comply with the provisions of this article, shall be deemed guilty of a misdemeanor and punished by a fine of not less than Ten Dollars ($10.00) nor more than Fifty Dollars ($50.00).

**Historical Data**

R.L. 1910, § 1580.1
Copies of any and all petitions, or orders or decrees of any United States court, in bankruptcy proceedings, duly certified as correct by the clerk of such court or his deputy, may be filed and recorded in the office of any county clerk of this state. Said county clerk shall accept the same for filing when certified by the clerks of said courts as true copies of said instruments and file and record the same in his office and also shall cause the same to be indexed.

**Historical Data**

A county clerk may release over the telephone any information requested from files that are open to public inspection within the county clerk's office. There may be a fee not to exceed Three Dollars ($3.00) for each individual phone request answered over the telephone. The provisions of this section shall also apply to any Uniform Commercial Code information requested. For the purposes of this act, an "individual phone request answered," is defined as the release by telephone of all information pertinent to any one individual. "Individual" includes husband and wife.

**Historical Data**

Title 19. Counties and County Officers
Chapter 8
Section 266 - County Clerk to Charge to State Governmental Entities - Fees.
Cite as: O.S. §, __ __

The county clerk may charge any state agency or other state governmental entity, except child support enforcement offices operated by or for the benefit of the Oklahoma Department of Human Services and rural water districts organized pursuant to the Rural Water, Sewer, Gas and Solid Waste Management Districts Act and the Oklahoma Boll Weevil Eradication Organization for liens filed pursuant to the Boll Weevil Eradication Act, the usual and customary fee for filing any document with the county clerk and may charge the usual and customary fee for making copies of any document.

Historical Data

A. The county clerk may refuse to file any instrument presented for filing if the clerk believes that the instrument constitutes sham legal process, as defined by Section 1533 of Title 21 of the Oklahoma Statutes.

B. 1. Any person aggrieved by the refusal of a county clerk to file an instrument may petition the district court for a writ of mandamus to compel the county clerk to record the instrument.

2. At the time of refusal, the person aggrieved shall file a notice of refusal with the county clerk for the purpose of preserving priority of filing in the event the person prevails in any action so commenced, if the person wishes to preserve priority of filing. The refusal notice shall be submitted on a form provided by the county clerk, but must be filled out by the aggrieved party. A copy of the instrument that the clerk refused to file must be attached to the notice of refusal. The county clerk shall stamp the date of refusal on the notice of refusal.

3. The refusal notice shall be in the following form:

STATE OF OKLAHOMA

___________COUNTY

NOTICE OF REFUSAL

The Office of County Clerk of___________COUNTY has on _____________________________ (date)

refused to file a document designated______________________________________________ (title of document or brief description of document).

The document constitutes a claim or lien on the following property:________________________ (Description of

___________________________________________________________________________

property. In case of real property, description must be the legal description for the property.)

A copy of the refused document must be attached to this notice of refusal or the clerk cannot accept it for filing.

Signed: _______________________ Signed: ___________________________
4. The action for mandamus must be filed with the district court within twenty (20) days after the notice of refusal is filed with the county clerk. If the writ of mandamus is granted, the court clerk shall refund the fee for filing the action. Notice of the pendency of a mandamus action filed pursuant to this section shall be filed in accordance with Section 2004.2 of Title 12 of the Oklahoma Statutes. A file-stamped copy of the notice of the pendency of the action, identifying the case and the court in which the action is pending and the legal description of the land affected by the action shall be filed with the county clerk. If the court determines that the instrument is not sham legal process or is not for the purpose of slandering title, the court shall order the county clerk to record the instrument. The court order shall include a notation of the book and page number of the index in which the notice of refusal is located and a statement that abstractors shall not show the pages on which the attachment to the notice of refusal is located in any abstract. For any instrument which the court orders to be filed pursuant to this subsection, the date of filing shall be retroactive to the date the notice of refusal was filed.

5. If the court determines that the instrument is sham legal process, the court shall issue an order that abstractors shall not show the pages of the index on which the attachment to the notice of refusal is located in any abstract.

C. If a county clerk files an instrument that is sham legal process or refuses to file an instrument because the clerk believes the instrument is sham legal process, the clerk shall be immune from liability for such action in any civil suit.

D. A clerk shall post a sign, in letters at least one (1) inch in height, that is clearly visible to the general public in or near the clerk’s office stating that it is a felony to intentionally or knowingly file or attempt to file sham legal process with the clerk. Failure of the clerk to post such a sign shall not create a defense to any criminal or civil action based on sham legal process.

**Historical Data**

Added by Laws 1997, c. 405, § 3, emerg. eff. June 13, 1997
Title 19. Counties and County Officers  
Chapter 9  
Section 284 - Register of Deeds - Care and Custody of Records - Fixtures and Furniture.  
Cite as: O.S. § __  

The register of deeds shall have the care and custody of all books, records, deeds, maps, papers and fixtures deposited and kept in his office, and it shall be his duty to carefully preserve and guard the same against defacing, mutilation, change or injury, and he shall be furnished by the county with suitable fixtures and furniture to protect the records and papers of his office.  

Historical Data  

R.L. 1910, § 1656.
The county commissioners shall furnish, and the county clerk shall maintain, in the office of the county clerk, suitable records for storage for all instruments of writing subject by law to be recorded in the office of the county clerk. Suitable record may include either photographic copy, microphotographic or computer storage of such instruments. All records shall be available to the public for immediate viewing and reproduction. The county clerk shall retain sole custody and responsibility for the records of the office. All micrographic copies shall be produced to meet archival standards and a security copy shall be maintained.

**Historical Data**

Each register of deeds shall keep an index of deeds direct and inverted, and an index of mortgages direct and inverted, in his office. The index direct and inverted, of deeds and mortgages, shall be divided into columns, with heads to the respective columns, as follows to-wit:

<table>
<thead>
<tr>
<th>Grantor</th>
<th>Grantee</th>
<th>Date of Filing</th>
<th>Where Recorded</th>
<th>Description of Property</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Date of Filing</td>
<td>Date of Filing</td>
<td>Description of Property</td>
<td></td>
</tr>
<tr>
<td>M.</td>
<td>D.</td>
<td>A.M.</td>
<td>A.M.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Y.</td>
<td>A.M.</td>
<td>P.M.</td>
<td>P.M.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Book</td>
<td>Page</td>
<td>Lot</td>
<td>Blk.</td>
<td>Remarks</td>
<td></td>
</tr>
<tr>
<td>Lot</td>
<td>Blk.</td>
<td>Qr.</td>
<td>Sec.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sec.</td>
<td>Qr.</td>
<td>R.</td>
<td>Tp.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

He shall enter in alphabetical order in the direct index of deeds and mortgages the names of the grantors and in the inverted index of deeds and mortgages the names of the grantees in alphabetical order, and whenever any mortgage bond or other instrument has been released or discharged from record, according to law, the register shall immediately note in both indexes under the column headed "Remarks," and opposite to the appropriate entry, that such instrument has been satisfied. He shall also keep an index, direct and inverted, of the miscellaneous records in the same form as the index of deeds and mortgages.

**Historical Data**

R.L. 1910, § 1659.
The county clerk shall keep a receiving book, with suitable headings and columns, as the case may be;

a. For instruments to be recorded by the county clerk as registrar of deeds;

b. For instruments to be filed as public notice by the county clerk as such; which receiving book, in either instance, shall show the name of the person who deposited the same, the nature of the instrument, the year, month, day, hour, and minute when the same shall be received, the fee for recording or filing the same, and where the instrument is filed or to whom such instrument is mailed or delivered if recorded. It shall be the duty of the State Auditor and Inspector to prescribe suitable forms to conform to this act and for the separate instances noted.

*Historical Data*

He shall keep an index to chattel mortgages, bills of sale and other instruments affecting title to or incumbering personal property, required by law to be recorded, in which shall be entered in separate columns, the number of the instrument, name of grantor alphabetically, and the name of grantee, the year, month, day, hour and minute of filing, the amount secured, a description of the property, and dates when and by whom canceled; said chattel mortgage when so indexed to be numbered, filed and kept in his office, and when said mortgage or bill of sale is released or canceled the register shall note the same on the back of the instrument and on the index, in the proper column, giving the date and by whom said instrument is canceled.

**Historical Data**

R.L. 1910, § 1662.
The county clerk shall also keep a numerical index, in which shall be noted all deeds relating to tracts of land and units within unit ownership estates within the limits of such county, such index shall be divided into columns with the heads to each division of the pages designating the respective columns as follows, to-wit:

Grantor ________________________________________
Grantee ________________________________________
Kind of Instrument ________________________________
Lots N.E.Qr. N.W.Qr. S.E.Qr.

<table>
<thead>
<tr>
<th></th>
<th>N.E.</th>
<th>N.W.</th>
<th>S.E.</th>
<th>S.W.</th>
<th>N.E.</th>
<th>N.W.</th>
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<th>S.W.</th>
<th>N.E.</th>
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</tbody>
</table>

Acres __________________________________________
Book ___________________________________________
Page ___________________________________________
Remarks ________________________________________

It shall be the duty of the county clerk to make correct entries in such numerical index of all instruments recorded concerning tracts of land under the appropriate heading, and in the subdivision devoted to the particular quarter section described in the instrument making the conveyance, and he shall enter in their appropriate division, before any other entries are made, all the transfers embraced in the instrument recorded within his office, commencing with the first.

**Historical Data**

No register of deeds shall perform any of the duties required by this article, to be performed unless the fee for the same has been paid, or tendered.

**Historical Data**

R.L. 1910, § 1664.
The register of deeds shall, whenever an instrument shall be presented to him for record, immediately note on the instrument the year, month, day, hour and minute of receiving the same, and the date of record of such instrument shall be from the date of filing; he shall then enter the same on the receiving book, making all the entries in the appropriate columns as herein provided, and shall as soon thereafter as practicable, record said instrument in the proper record, enter it upon the proper indexes, and over his signature and seal note the book and page on which said instrument is recorded.

**Historical Data**

R.L. 1910, § 1665.
It is hereby made the duty of county clerks of Oklahoma to record without charge all certificates describing and designating lands situate in their respective counties owned by members of the Five Civilized Tribes and their heirs, which lands are shown by said certificates to be exempt from taxation under the provisions of Section 4, of the Act of Congress, approved May 10, 1928, Public Number 360 - 70th Congress; provided, said certificates when presented for recording bear the approval of the Secretary of the Interior.

**Historical Data**

Added by Laws 1929, c. 32, p. 32, § 1.
A. Every county clerk in each county of this state shall require that the mandates of the Legislature be complied with, as expressed in Sections 287 and 291 of this title; and for that purpose, every instrument offered which may be accepted by the county clerk for recording, affecting specific real property whether of conveyance, encumbrance, assignment, or release of encumbrance, lease, assignment of lease or release of lease, shall be an original or certified copy of an original instrument and clearly legible in accordance with the provisions of subsection B of this section, and shall by its own terms describe the property by its specific legal description and provide such information as is necessary for indexing as required in Sections 287 and 291 of this title, and on each such instrument shall be listed the mailing address of the grantee, mortgagee, assignee or other designated party to which the instrument is to be delivered after recording. If an instrument offered to a county clerk for recording contains more than twenty-five legal descriptions requiring separate entries in the indexes required by Sections 287 and 291 of this title, the descriptions shall be sorted by addition, block, and lot if platted property, or by township, range, and section if described by governmental survey description. Any instrument offered to a county clerk for recording containing more than twenty-five legal descriptions per page, counted as each description which could require a separate line entry in the numerical index, shall be accompanied by an additional filing fee of One Dollar ($1.00) per legal description in excess of twenty-five legal descriptions per page to be paid to the county clerk. Unless the person offering a nonconforming instrument for filing is willing to reform the instrument to conform to statutory requirements, for which purpose it may be withdrawn and refiled during the same business day, the county clerk may refuse to record the same in the records of deeds, leases or mortgages or to index the same upon the index records referred to in Sections 287 or 291 of this title, or to file or record the same in the office of the county clerk.

B. All documents filed of record in the office of the county clerk pursuant to subsection A of this section or pursuant to any other law shall be an original or a certified copy of an original document. Such documents shall be clearly legible, in the English language, using xerographically reproducible dark ink, on paper of a color that is xerographically reproducible by the copying equipment in use by the county clerk. Unless otherwise provided by law, such documents shall measure no larger than eight and one-half (8 1/2) inches by fourteen (14) inches. All documents shall provide an area free of printed information sufficient in size to accommodate affixation of the documentary stamps required by Section 3201 of Title 68 of the Oklahoma Statutes, any certification of the payment of mortgage taxes required by Section 1901 et seq. of Title 68 of the Oklahoma Statutes, and the recording information affixed by the county clerk upon acceptance of a document for recordation. If an instrument submitted to the county clerk for recording does not contain sufficient space for the affixation of such stamps and recording information without covering language contained in the instrument, the county clerk shall attach an additional page to the document to provide for the affixation of such stamps and recording information. The top margin of all documents shall be at least one (1) inch and all other margins shall be at least one-half (1/2) inch.

C. Despite any provision in this section to the contrary, the county clerk shall accept for filing any document that fails to meet the requirements of subsection B of this section if:

1. The document is an original or a certified copy of an original;

2. The document is legible without the aid of magnification or other enhancement of the text;
3. The document is xerographically reproducible by the copying equipment in use by the county clerk;

4. The document meets all other statutory requirements for recordation; and

5. The person offering the instrument for recording pays the additional fee provided in Section 32 of Title 28 of the Oklahoma Statutes for nonconforming documents.

D. This section shall not apply to plats, filings under the Uniform Commercial Code, or any other instruments that may be filed pursuant to any other law.

E. All documents accepted for filing, including all documents filed before the effective date of this act, shall be deemed to comply with the requirements of this section and, except as otherwise provided by law, impart constructive notice of the contents of such document to third parties unless a person claiming adversely to any such document files an affidavit setting forth the basis of such claim in the office of the county clerk of the county where the property is located within six (6) months from the effective date of this act.

**Historical Data**

A. Each county shall be divided by the board of county commissioners into three (3) compact districts, as equal in population as practical and numbered respectively one, two, and three. One commissioner shall be elected from each of said districts by the voters of the district, as provided for by law.

B. 1. Each county shall be reapportioned by the board of county commissioners on or before October 1 following the final official publication of the Federal Decennial Census to the State of Oklahoma for the purposes of legislative redistricting.

2. Beginning with the reapportionment following the 1990 Federal Decennial Census, all boundaries of county commissioner districts shall follow clearly visible, definable and observable physical boundaries which are based upon criteria established and recognized by the Bureau of the Census of the United States Department of Commerce for purposes of defining census blocks for its decennial census.

3. If the commissioners fail to reapportion the county as required by this subsection, the commissioners shall be subject to the provisions of Sections 91 through 105 of Title 51 of the Oklahoma Statutes and it shall be the duty of the county excise board to perform the reapportionment.

Historical Data

The board of county commissioners shall procure and keep a seal with such emblems and devices as they may think proper, which shall be the seal of the county, and no other seal shall be used by the county clerk; and the impression of the seal hereby required to be kept by the stamp, shall be sufficient sealing in all cases where sealing is required.

**Historical Data**

R.L. 1910, § 1586.
A. In addition to the special sessions for equalizing assessments, and all other special sessions now provided by law, the county commissioners shall meet and hold sessions for the transaction of business in the county courthouse, at the county seat, on or before the first Monday of each month, and may remain in session as long as the public business may require, and the passing upon, allowing or rejecting of bills against the county shall be taken up and passed upon by the board in the order in which the claims have been filed, and in which order such claims must be entered upon the calendar, except salary, wage and compensation claims of officers and deputies and employees, which salary, wage and compensation claims may be considered and paid, on or after the termination of the service pay period; provided, that such claims by subordinate deputies and employees be first approved by the officer having charge of the office or department. The board of county commissioners may recess or adjourn its meetings within the session, either from time to time or from day to day, or on call of the chairman; but, if such board does not sooner adjourn its session for any month, such session shall terminate and be adjourned by operation of law on the last business day of such month. If the board shall have adjourned its session before the last business day of any month, the county clerk shall have power to call special sessions when the best interests of the county demand it, upon giving five (5) days' notice of the time and object of calling the commissioners together, by posting up notices in three public places in the county, or by publication in some newspaper of general circulation in the county; provided, that in the case of a vacancy in the office of county clerk, the chairman of the board shall have power to call a special session for the purpose of filling such vacancy.

B. The board of county commissioners may meet at times and in places within the county other than the county courthouse if it is determined that such meetings are beneficial to the general public. Such meetings shall be in compliance with the Oklahoma Open Meeting Act.

Historical Data

Copies of the proceedings of the board of county commissioners, duly certified and attested by the county clerk under seal shall be received as evidence in all courts of this state.

**Historical Data**

A. The board of county commissioners shall keep a book in which all orders and decisions made by them shall be recorded, except those relating solely to roads and bridges as required by Section 334 of this title. All orders for the allowance of money from the county treasury shall state on what account and to whom the allowance is made, dating the same and numbering them consecutively from the first day of January to the thirty-first day of December, inclusive, in each year.

B. Any county commissioner who fails to file for reelection or is defeated in any primary or general election or by any other manner it is impossible for the commissioner to serve another term in office, shall not acquire, purchase, contract for or dispose of any machinery or equipment, or expend or approve for expenditure any monies for any purpose other than normal or routine operating expenditures except as provided in this section. It shall be the mandatory duty of the commissioner to execute payment and to pay all outstanding obligations of the county incurred by the commissioner, or on behalf of the commissioner by the board of county commissioners, prior to the expiration of the term of office of the commissioner. However, in the case of lease-purchase contracts, rental, lease or other payments extending beyond the term of office of the commissioner it shall be the mandatory duty of the commissioner to execute and to make such payments current as of the date of expiration of the term of office of the commissioner. The commissioner shall be liable both personally and on the official bond of the commissioner for any violation of the mandatory duties herein imposed.

**Historical Data**

Title 19. Counties and County Officers
Chapter 10
Section 339 - General Powers of Board
Cite as: O.S. §, __ __

Multiple Versions Passed by the 2003 Legislature

Version One (as amended by Laws 2003, HB 1149, c. 230, § 1, eff. November 1, 2003) 2003 O.S.L. 230:

A. The county commissioners shall have power:

1. To make all orders respecting the real property of the county, to sell the public grounds of the county and to purchase other grounds in lieu thereof; and for the purpose of carrying out the provisions of this section it shall be sufficient to convey all the interests of the county in such grounds when an order made for the sale and a deed is executed in the name of the county by the chair of the board of county commissioners, reciting the order, and signed by the chair and acknowledged by the county clerk for and on behalf of the county;

2. To audit the accounts of all officers having the care, management, collection or disbursement of any money belonging to the county or appropriated for its benefit;

3. To construct and repair bridges and to open, lay out and vacate highways: Provided, however, that when any state institution, school or department shall own, lease or otherwise control land on both sides of any established highway, the governing board or body of the same shall have the power to vacate, alter or relocate the highway adjoining the property in the following manner:

   If it should appear that it would be to the best use and interest of such institution, school or department to vacate, alter or relocate such highway, the governing board or body shall notify the board of county commissioners, in writing, of their intention to hold a public hearing and determine whether to vacate, alter or relocate such highway, setting forth the location and terminals of the road, and all data concerning the proposed right-of-way if changed or relocated, and shall give fifteen (15) days' notice of such hearing by publication in some newspaper in the county or counties in which the road is located, and such hearing shall be held at the county seat of the county in which the road is located, and if a county line road, may be heard in either county. At such hearing testimony may be taken, and any protests or suggestions shall be received as to the proposed measure, and at the conclusion thereof if the governing board or body shall find that it would be to the best use and interest of such institution, school or department, and the public generally, they may make an appropriate order either vacating, altering or relocating the highway, which order shall be final if approved by the board of county commissioners. Such institution, school or department may by agreement share the cost of changing any such road. No property owner shall be denied access to a public highway by such order;

4. To recommend or sponsor an employee or prospective employee for job-related training and certification in an area that may require training or certification to comply with state or federal law as such training or certification is provided by the Oklahoma Department of Transportation, the Federal Highway Administration, or any other state agency, technology center school, or university;

5. Until January 1, 1983, to furnish necessary blank books, plats, blanks and stationery for the clerk of the district court, county clerk, register of deeds, county treasurer and county judge, sheriff, county surveyor
and county attorney, justices of the peace, and constables, to be paid for out of the county treasury; also a fireproof vault sufficient in which to keep all the books, records, vouchers and papers pertaining to the business of the county;

6. To set off, organize and change the boundaries of townships and to designate and give names therefor: Provided, that the boundaries of no township shall be changed within six (6) months next preceding a general election;

7. To lease tools, apparatus, machinery or equipment of the county to another political subdivision or a state agency. The Association of County Commissioners of Oklahoma, the Oklahoma State University Center for Local Government Technology and the Office of the State Auditor and Inspector, together, shall establish a system of uniform rates for the leasing of such tools, apparatus, machinery and equipment;

8. To jointly, with other counties, buy heavy equipment and to loan or lease such equipment across county lines;

9. To develop minimum personnel policies for the county with the approval of a majority of all county elected officers;

10. To purchase, rent, or lease-purchase uniforms, safety devices and equipment for the officers and employees of the county and, provide incentive awards for safety related job performance. However, no employee shall be recognized more than once per calendar year and the award shall not exceed the value of One Hundred Dollars ($100.00). The county commissioners may pay for any safety training or safety devices and safety equipment out of the general county funds or any county highway funds available to the county commissioners;

11. To provide for payment of notary commissions, filing fees, and the cost of notary seals and bonds;

12. To do and perform such other duties and acts that the board of county commissioners may be required by law to do and perform;

13. To make purchases at a public auction pursuant to the county purchasing procedures in subsection D of Section 1505 of this title;

14. To deposit interest income from highway funds in the general fund of the county;

15. To submit sealed bids for the purchase of equipment from this state, or any agency or political subdivision of this state;

16. To utilize county owned equipment, labor and supplies at their disposal on property owned by the county, public schools, two-year colleges or technical branches of colleges that are members of The Oklahoma State System of Higher Education, state and municipalities with a population less than five thousand (5,000). Cooperative agreements may be general in terms of routine maintenance or specific in terms of construction and agreed to and renewed on an annual basis. Work performed pursuant to Section 36-113 of Title 11 of the Oklahoma Statutes shall comply with the provisions of this section;

17. To enter into intergovernmental cooperative agreements with the federally recognized Indian tribes within this state to address issues of construction and maintenance of streets, roads, bridges and highways exclusive of the provisions of Section 1221 of Title 74 of the Oklahoma Statutes;

18. To execute hold harmless agreements with the lessor in the manner provided by subsection B of Section 636.5 of Title 69 of the Oklahoma Statutes when leasing or lease-purchasing equipment;
19. To accept donations of right-of-way or right-of-way easements pursuant to Section 381 et seq. of Title 60 of the Oklahoma Statutes;

20. To establish by resolution the use of per diem for specific purposes in accordance with the limitations provided by Sections 500.8 and 500.9 of Title 74 of the Oklahoma Statutes; and

21. To apply to the Department of Environmental Quality for a waste tire permit to bale waste tires for use in approved engineering projects.

B. The county commissioners of a county or, in counties where there is a county budget board, the county budget board may designate money from general county funds for the designated purpose of drug enforcement and drug abuse prevention programs within the county.

C. When any lease or lease purchase is made on behalf of the county by the board pursuant to the provisions of this section, the county shall be allowed to have trade in values for transactions involving the Oklahoma Central Purchasing Act, Section 85.1 et seq. of Title 74 of the Oklahoma Statutes.

D. In order to timely comply with the Oklahoma Vehicle License and Registration Act with regard to county vehicles, the board of county commissioners may, by resolution, create a petty cash account. The board of county commissioners may request a purchase order for petty cash in an amount necessary to pay the expense of license and registration fees for county motor vehicles. Any balance in the petty cash account after the license and registration fees have been paid shall be returned to the account or fund from which the funds originated. The county purchasing agent shall be the custodian of the petty cash account, and the petty cash account shall be subject to audit.

E. When the board of county commissioners approve an express trust, pursuant to Sections 176 through 180.3 of Title 60 of the Oklahoma Statutes, for the purpose of operating a county jail, the trustees of the public trust may appoint commissioned peace officers, certified by the Council on Law Enforcement Education and Training, to provide security for inmates that are required to be transported outside of the detention facility, and investigate violations of law within the detention facility. Other personnel necessary to operate the jail may be employed and trained or certified as may be required by applicable state or federal law.

Version Two (as amended by Laws 2003, SB 531, c. 387, § 2, eff. June 4, 2003) 2003 O.S.L. 387:

A. The county commissioners shall have power:

1. To make all orders respecting the real property of the county, to sell the public grounds of the county and to purchase other grounds in lieu thereof; and for the purpose of carrying out the provisions of this section it shall be sufficient to convey all the interests of the county in such grounds when an order made for the sale and a deed is executed in the name of the county by the chair of the board of county commissioners, reciting the order, and signed by the chair and acknowledged by the county clerk for and on behalf of the county;

2. To audit the accounts of all officers having the care, management, collection or disbursement of any money belonging to the county or appropriated for its benefit;

3. To construct and repair bridges and to open, lay out and vacate highways: Provided, however, that when any state institution, school or department shall own, lease or otherwise control land on both sides of any established highway, the governing board or body of the same shall have the power to vacate, alter or relocate the highway adjoining the property in the following manner:
If it should appear that it would be to the best use and interest of such institution, school or department to vacate, alter or relocate such highway, the governing board or body shall notify the board of county commissioners, in writing, of their intention to hold a public hearing and determine whether to vacate, alter or relocate such highway, setting forth the location and terminals of the road, and all data concerning the proposed right-of-way if changed or relocated, and shall give fifteen (15) days' notice of such hearing by publication in some newspaper in the county or counties in which the road is located, and such hearing shall be held at the county seat of the county in which the road is located, and if a county line road, may be heard in either county. At such hearing testimony may be taken, and any protests or suggestions shall be received as to the proposed measure, and at the conclusion thereof if the governing board or body shall find that it would be to the best use and interest of such institution, school or department, and the public generally, they may make an appropriate order either vacating, altering or relocating the highway, which order shall be final if approved by the board of county commissioners. Such institution, school or department may by agreement share the cost of changing any such road. No property owner shall be denied access to a public highway by such order;

4. To recommend or sponsor an employee or prospective employee for job-related training and certification in an area that may require training or certification to comply with state or federal law as such training or certification is provided by the Oklahoma Department of Transportation, the Federal Highway Administration, or any other state agency, technology center school, or university;

5. Until January 1, 1983, to furnish necessary blank books, plats, blanks and stationery for the clerk of the district court, county clerk, register of deeds, county treasurer and county judge, sheriff, county surveyor and county attorney, justices of the peace, and constables, to be paid for out of the county treasury; also a fireproof vault sufficient in which to keep all the books, records, vouchers and papers pertaining to the business of the county;

6. To set off, organize and change the boundaries of townships and to designate and give names therefor: Provided, that the boundaries of no township shall be changed within six (6) months next preceding a general election;

7. To lease tools, apparatus, machinery or equipment of the county to another political subdivision or a state agency. The Association of County Commissioners of Oklahoma, the Oklahoma State University Center for Local Government Technology and the Office of the State Auditor and Inspector, together, shall establish a system of uniform rates for the leasing of such tools, apparatus, machinery and equipment;

8. To jointly, with other counties, buy heavy equipment and to loan or lease such equipment across county lines;

9. To develop minimum personnel policies for the county with the approval of a majority of all county elected officers;

10. To purchase, rent, or lease-purchase uniforms, safety devices and equipment for the officers and employees of the county and, provide incentive awards for safety-related job performance. However, no employee shall be recognized more than once per calendar year and the award shall not exceed the value of One Hundred Dollars ($100.00). The county commissioners may pay for any safety training or safety devices and safety equipment out of the general county funds or any county highway funds available to the county commissioners;

11. To provide for payment of notary commissions, filing fees, and the cost of notary seals and bonds;

12. To do and perform such other duties and acts that the board of county commissioners may be required by law to do and perform;
13. To make purchases at a public auction pursuant to the county purchasing procedures in subsection D of Section 1505 of this title;

14. To deposit interest income from highway funds in the general fund of the county;

15. To submit sealed bids for the purchase of equipment from this state, or any agency or political subdivision of this state;

16. To utilize county-owned equipment, labor and supplies at their disposal on property owned by the county, public schools, state and municipalities with a population less than five thousand (5,000) or with a population less than fifteen thousand (15,000) if the municipality has passed a sales tax with the proceeds earmarked for construction, maintenance, improvement or repair of any of the streets or roadways of such county. Cooperative agreements may be general in terms of routine maintenance or specific in terms of construction and agreed to and renewed on an annual basis. Work performed pursuant to Section 36-113 of Title 11 of the Oklahoma Statutes shall comply with the provisions of this section;

17. To enter into intergovernmental cooperative agreements with the federally recognized Indian tribes within this state to address issues of construction and maintenance of streets, roads, bridges and highways exclusive of the provisions of Section 1221 of Title 74 of the Oklahoma Statutes;

18. To execute hold harmless agreements with the lessor in the manner provided by subsection B of Section 636.5 of Title 69 of the Oklahoma Statutes when leasing or lease-purchasing equipment;

19. To accept donations of right-of-way or right-of-way easements pursuant to Section 381 et seq. of Title 60 of the Oklahoma Statutes;

20. To establish by resolution the use of per diem for specific purposes in accordance with the limitations provided by Sections 500.8 and 500.9 of Title 74 of the Oklahoma Statutes; and

21. To apply to the Department of Environmental Quality for a waste tire permit to bale waste tires for use in approved engineering projects.

B. The county commissioners of a county or, in counties where there is a county budget board, the county budget board may designate money from general county funds for the designated purpose of drug enforcement and drug abuse prevention programs within the county.

C. When any lease or lease purchase is made on behalf of the county by the board pursuant to the provisions of this section, the county shall be allowed to have trade in values for transactions involving the Oklahoma Central Purchasing Act.

D. In order to timely comply with the Oklahoma Vehicle License and Registration Act with regard to county vehicles, the board of county commissioners may, by resolution, create a petty cash account. The board of county commissioners may request a purchase order for petty cash in an amount necessary to pay the expense of license and registration fees for county motor vehicles. Any balance in the petty cash account after the license and registration fees have been paid shall be returned to the account or fund from which the funds originated. The county purchasing agent shall be the custodian of the petty cash account, and the petty cash account shall be subject to audit.

E. When the board of county commissioners approve an express trust, pursuant to Sections 176 through 180.3 of Title 60 of the Oklahoma Statutes, for the purpose of operating a county jail, the trustees of the public trust may appoint commissioned peace officers, certified by the Council on Law Enforcement Education and Training, to provide security for inmates that are required to be transported outside of the
detention facility, and investigate violations of law within the detention facility. Other personnel necessary to operate the jail may be employed and trained or certified as may be required by applicable state or federal law.

**Historical Data**

Title 19. Counties and County Officers
Chapter 10
Section 342 - Authorization to Sell Unused Lands.
Cite as: O.S. § __

The board of county commissioners is authorized to sell any unused town lots or parcels of ground not needed for courthouse or jail purposes of any county to the highest bidder for cash, in the manner hereinafter provided. Before any such sale shall be made the board of county commissioners, in regular or special session, shall adopt a resolution declaring that said real estate is not needed for courthouse or jail purposes of the county; said resolution to be published with other proceedings of said board and a copy of said resolution shall be certified by the county clerk to the judge of the district court of such county, and said judge shall appoint three disinterested freeholders of said county to appraise said real estate, said appraisement to be returned by said appraisers to the board of county commissioners.

Historical Data

R.L. 1910, § 1603.
Upon the return of the appraisement, as provided in Section 342 of this title, the board of county commissioners shall give notice by publication in a newspaper of general paid circulation in the county, for two (2) successive weekly issues, that said real estate is about to be sold.

**Historical Data**

A. The sale of said real estate may be by public auction held at the county courthouse at the time advertised or by sealed bids. Sealed bids for said real estate shall be in writing, sealed and delivered to the county clerk of such county. The county clerk shall preserve the bids unopened until the next regular meeting of the board of county commissioners after the expiration of fifteen (15) days from the date of the first publication, at which the said board of county commissioners shall open such bids and award the said real estate to the highest and best bidder for the real estate.

B. The real estate shall not be sold for less than eighty percent (80%) of its appraised value, and the boards of county commissioners shall have the power to reject any and all bids.

C. Proceeds from the sale of said property shall be deposited to the account from which the property was purchased.

Historical Data

They shall superintend the fiscal concerns of the county and secure their management in the best manner; they shall keep an account of the receipts and expenditures of the county, and on the first Monday of July annually, they shall cause a full and accurate statement of the assessments, receipts and expenditures of the preceding year, to be made out in detail under separate heads, with an account of all the debts payable to and by the county treasurer, and they shall have the same printed in at least one newspaper in their county, and if there be no paper in the county the same shall be posted up at the usual place of holding their sessions, and at a public place in each precinct in the county.

**Historical Data**

R.L. 1910, § 1606.
A. With respect to counties seeking cash-flow management during any fiscal year, any county may issue and deliver certificates of indebtedness bearing a stated maturity date for the purpose of participating in a short-term cash management program pursuant to the provisions of Section 177.2 of Title 60 of the Oklahoma Statutes to fund the estimated costs of operations, capital expenditures or other lawful costs of the county, or any of its public trusts as operator of its property, for the current fiscal year. The proceeds of certificates of indebtedness shall be set aside in a separate account and used only for the purpose of meeting expenditures and obligations which would otherwise be lawfully payable from the revenue certified by the county excise board. As proceeds from the certificates are used to pay such lawful expenditures and obligations, the financial records of the county shall reflect the amounts of these obligations paid with such proceeds so that a like amount of revenue collected and available to the county may be used to repay the certificates of indebtedness, in whole or in part. The State Auditor and Inspector shall adopt uniform accounting procedures for use by the counties to ensure that the issuance of certificates of indebtedness and the use of the proceeds derived from these certificates will be documented and will not result in a district overspending its authorized budget. All certificates of indebtedness shall be issued, delivered and registered for payment in the specific manner designated by the State Auditor and Inspector; provided, any such certificates of indebtedness shall be made payable on any date within the then current fiscal year and may be purchased for value through the funding of uncollateralized investments made for the benefit of and on behalf of the county. Short-term cash management programs of any county may lawfully provide for the investment of note, bond or certificate proceeds by the issuer of the obligations with the benefit and use of such proceeds assured to the county when needed by the county. Monies remaining in any such investment agreement or investments may be applied to or credited for the payment of the certificate of indebtedness by trust instruction when due in a like and similar manner provided for the transfer of monies by subsection J of Section 5-135 of Title 70 of the Oklahoma Statutes. In no case may a county participate in a short-term cash management program in any given fiscal year beyond that fiscal year. Monies received by a county pursuant to a short-term cash management program may be used only for those purposes for which other monies of the county may be lawfully expended.

B. It shall be unlawful for the board of county commissioners to issue any certificate of indebtedness, in any form, in payment of or representing or acknowledging any account, claim, or indebtedness against the county, or to make any contracts for or incur any indebtedness against the county in excess of the amount then unexpended and unencumbered of the sum appropriated for the specific item of estimated needs for such purpose theretofore made, submitted, and approved or authorized for such purpose by a bond issue. All warrants upon the county treasurer, for a county purpose, shall be issued upon the order of the board of county commissioners, drawn by the county clerk, signed by the chairman of the board, and attested by the signature of the county clerk, with the county seal attached. Each warrant shall designate the fund, department and appropriation account, and shall further show the nature of the indebtedness acknowledged by the allowance of the claim so paid. Whenever a county officer holding an elective office will not immediately succeed himself in said office, it shall be unlawful for the board of county commissioners, during the first six months of the fiscal year in which said term of office expires, to approve claims for the operation of said office totaling in excess of one-half the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the county excise board, and any claim in excess thereof and any warrant issued pursuant thereto shall be null and void.
Historical Data

The county commissioners and members of the county excise board of each county shall designate and publish between the 1st and 20th of January each year which holidays the county offices will be closed.

Historical Data

Added by Laws 1968, c. 275, § 1, emerg. eff. April 30, 1968.
The board of county commissioners of any county may employ a competent data processing technician, who shall perform the duties of data processing management as prescribed and directed by the board of county commissioners, and such data processing technician shall not be employed beyond the term of office of the board of county commissioners employing him. The said data processing technician shall receive as compensation a salary to be fixed by the board of county commissioners for his services, to be paid out of the general operating fund of the county. The compensations of the director and such personnel shall not be governed by the "Comprehensive Salary Code".

The data processing technician shall be covered by the county blanket bond.

**Historical Data**

Title 19. Counties and County Officers  
Chapter 10  
Section 383 - Mode of Submitting Questions to People Contemplated by the Last Two Sections.  
Cite as: O.S. §. ___

The mode of submitting questions to the people contemplated by the last two sections shall be the following: The whole question, including the sum desired to be raised, the amount of tax desired to be authorized, the rate per annum, and the whole regulation, including the time of its taking effect or having operation, if it be of a nature which can be set forth, and the penalty of its violation if there be one, is to be published at least four (4) weeks in some newspaper published in the county. If there be no such newspaper, the publication is to be made by posting up in at least one of the most public places in each election precinct in the county; and in all cases the notices shall name the time when such question will be voted upon, and the form in which the question shall be taken, and a copy of the question submitted shall be posted up at each place of voting during the day of election.

**Historical Data**

R.L. 1910, § 1610.
From and after the effective date of this act, each board of county commissioners of the several counties in the state shall within thirty (30) days after the disposition of any tools, apparatus, machinery, and equipment belonging to the county or leased or otherwise let to it or any department thereof, the original cost of which is more than Two Hundred Fifty Dollars ($250.00), whether sold, exchanged, junked, leased or let where authorized by statute, shall enter, or cause to be entered, in the minutes of the proceedings of the board the fact of such disposition, including complete description of item, serial number, the date property was acquired, the name and address of the person or firm from whom property was acquired, the cost price at time of acquisition or contract price if acquired under lease-rental agreement, the date of disposition, the name and address of the person or firm to whom property transferred, the price received therefor and the reason for disposition.

**Historical Data**

Added by Laws 1953, p. 81, § 1, emerg. eff. June 1, 1953.
A. The board of county commissioners is hereby authorized to use any tools, apparatus, machinery or equipment belonging to the county, the original cost of which exceeded Two Hundred Fifty Dollars ($250.00), as a trade-in on a cash purchase of any other tools, apparatus, machinery or equipment.

B. To establish an appraised value for an item to be sold at public auction, the purchasing agent may refer to an industry-recognized appraisal manual for used construction equipment to estimate the value of the item being sold, or obtain appraisal quotes from at least two vendors in the business of selling items like the one being sold.

C. Except when such items are disposed of pursuant to subsection F of this section, the following procedures shall be used for the sale, by the board of county commissioners, of any tools, apparatus, machinery or equipment, the original cost of which exceeded Two Hundred Fifty Dollars ($250.00), belonging to the county:

1. The board of county commissioners shall give notice of such sale by publication in a newspaper of general paid circulation in the county for two (2) successive weekly issues;

2. Bids for such tools, apparatus, machinery or equipment on sale shall be in writing, sealed and delivered to the county clerk of such county;

3. At the next regular meeting of the board of county commissioners after the expiration of fifteen (15) days from the date of first publication of notice of the sale, the board of county commissioners shall open such bids and award such tools, apparatus, machinery or equipment to the highest and best bidder with the option of rejecting all bids; and

4. The board of county commissioners may hold a public auction in lieu of advertising for sealed bids as provided above. Such auction shall be advertised as provided herein.

D. A board of county commissioners may sell any materials, tools, apparatus, machinery or equipment to a state agency, if the agency is subject to the Oklahoma Central Purchasing Act, or to a political subdivision of the state if the political subdivision is subject to such act or a similar competitive bidding procedure. The board of county commissioners may purchase materials, tools, apparatus, machinery or equipment from a state agency, if the agency is subject to the Oklahoma Central Purchasing Act, or from a political subdivision of the state if the political subdivision is subject to such act or a similar competitive bidding procedure.

E. The board of county commissioners may, by resolution, enter into an agreement with any other county or political subdivision for the purpose of selling, transferring, trading or otherwise disposing of equipment or materials.

F. Advertisement of surplus property consigned to sell at a Circuit Engineering District auction shall be provided by the auction company under contract to conduct the sale. Advertising shall be provided to attract the most potential buyers. Advertising media may include, but not be limited to, sale flyers, newspapers, radio, television, and Internet postings.
Historical Data

A unanimous vote of the board of county commissioners may transfer any machinery, equipment or vehicle belonging to the county, which is deemed by the board to be surplus, to a political subdivision of the state within that county which is in need of such machinery, equipment or vehicle to benefit a significant part of the public served by the county; provided, however, one of the county commissioners voting in the majority is the county commissioner from whose district the subject property is to be transferred. Upon such transfer, the subject property shall be removed from the inventory of the county. The board of county commissioners may not deem any property to be surplus during the period of time beginning thirty (30) days before the filing period for any election of a county commissioner and ending the day after a county commissioner is sworn in as such. When the political subdivision receiving such property declares same to be surplus, the governing body shall give written notice to the county of its intent to transfer such property back to the county. The board of county commissioners shall have up to fifteen (15) days from the date of receipt of such notice to either accept or reject the property. The political subdivision shall transfer such property back to the county only if the board of county commissioners agrees to accept the property or the board fails to respond within the fifteen-day time period.

**Historical Data**

All treasurers, sheriffs, clerks, constables, and other officers chargeable with money belonging to the county shall render their accounts to and settle with the county commissioners at the time required by law, and pay into the county treasury any balance which may be due the county, take duplicate receipts therefor, and deposit one of the same with the clerk of the county within five (5) days thereafter.

Historical Data

R.L. 1910, § 1645.
If any person thus chargeable shall neglect or refuse to render true accounts or settle as aforesaid, the county commissioners shall adjust the accounts of such delinquent according to the best information they can obtain, and ascertain the balance due the county, and order suit to be brought in the name of the county therefor; and such delinquent shall not be entitled to any commission, and shall forfeit and pay to the county a penalty of twenty percent (20%) on the amount of funds due the county.

**Historical Data**

R.L. 1910, § 1647.
It shall be the mandatory duty of the board of county commissioners to cause to be published in a newspaper published in the county, a full and complete report of all its official proceedings at each regular and special meeting, except blanket purchase orders, within the time provided for in Sections 445 and 446 of this title, and the board of county commissioners shall pay for the same from the appropriation as provided in this section. The board of county commissioners may also order the publication of the official proceedings in a newspaper printed in any other than the English Language whenever it shall deem it necessary for the better information of the inhabitants. The board of county commissioners may omit the listing of all employees and their salaries approved for payment in the monthly publication of proceedings. However, it shall be the mandatory duty of the board of county commissioners to cause to be published a full and complete report of all the county employees and their salaries paid annually. An asterisk shall be placed in front of the names of employees paid for less than the full twelve (12) months of the preceding calendar year. The listing shall reflect the gross salary of every employee reported to the Internal Revenue Service on the W-2 Form of the employee. Such annual publication of the employees and their salaries shall be published annually in the month of February for the preceding calendar year in a newspaper of the county which meets the requirements set forth in Section 106 of Title 25 of the Oklahoma Statutes.

It shall also be the mandatory duty of the board of county commissioners and the county excise board, each fiscal year, to take such steps as may be necessary and proper under the statutes relating to estimates of needs and appropriations, to appropriate, in the General Government account within the general fund of the county, an amount sufficient to pay for the publication of all such proceedings during the fiscal year, at the legal rate therefor, but in no event less than the total of legal claims for publication of such proceedings during the immediately preceding fiscal year.

**Historical Data**

Title 19. Counties and County Officers
Chapter 10
Cite as: O.S. §, __ __

It shall be the duty of the county clerk to make out a complete report of the proceedings of each regular and special meeting of the board. Included in such report shall be the purpose of any warrant that is approved for payment at such meeting. The county clerk shall transmit the report to the publishers of the newspaper selected by the board to publish such proceedings. The report shall be made out and transmitted by the clerk upon the approval of the board of county commissioners at its next regularly scheduled meeting, or no later than ten (10) days from the time the proceedings were had.

Historical Data

It shall be the duty of the publisher of the newspaper selected to publish any proceedings of the board of commissioners, to cause the proceedings as aforesaid received by him from any county clerk, to be published within ten (10) days after receipt thereof.

**Historical Data**

The board of commissioners shall, at the expense of the county, provide suitable cases and other furniture for the safe and convenient keeping of all the books, documents and papers belonging to each county officer, and also official seals for each of said officers, where the same are required by law.

*Historical Data*

R.L. 1910, § 1651.
The sheriff shall have the charge and custody of the jail of his county, and all the prisoners in the same, and shall keep such jail himself, or by his deputy or jailer, for whose acts he and his sureties shall be liable.

**Historical Data**

R.L. 1910, § 1698.
The sheriff in person, or by his undersheriff or deputy, shall serve and execute, according to law, all process, writs, precepts and orders issued or made by lawful authorities, and to him directed, and shall attend upon the several courts of record held in his county.

**Historical Data**

R.L. 1910, § 1699.
Title 19. Counties and County Officers
Chapter 12
Section 516 - Duty of Sheriff, Undersheriffs and Deputies.
Cite as: O.S. § __ __

It shall be the duty of the sheriff, undersheriffs and deputies to keep and preserve the peace of their respective counties, and to quiet and suppress all affrays, riots and unlawful assemblies and insurrections, for which purpose and for the service of process in civil and criminal cases, and in apprehending or securing any person for felony or breach of the peace, they and every constable may call to their aid such person or persons of their county as they may deem necessary.

Historical Data

R.L. 1910, § 1700.
The sheriff shall approve permits for all house movers and shall designate routes to be followed by house movers within the county. The sheriff, in addition to his other duties, shall have the responsibility of annually inspecting all county buildings and making a report to the board of county commissioners.

**Historical Data**

All fees earned and collected by the sheriff or his deputies shall be paid daily into the county treasury by the officer collecting the fees, as in the case of other county officers, and shall be credited to the general fund of the county. The sheriff or his deputies shall not charge or receive travel reimbursement for travel outside this state in criminal cases unless authorized to do so by the district attorney. In addition to the itemized verified report made by the sheriff to the board of county commissioners at its monthly meeting, each deputy shall also prepare an itemized verified statement showing the amount of work done by him, the style of the case in which the work was done, the number of the miles actually and necessarily traveled in doing the work, the name of the court out of which the work originated, the area patrolled for the purpose of preventing crime and the number of miles traveled during said patrol, and the nature of all other work performed by him and the number of miles traveled in performing said work. The deputies shall not charge or receive travel reimbursement for patrolling for the purpose of preventing crime unless authorized to do so by the sheriff. The county commissioners, upon examining and approving such reports, shall allow the sheriff and his deputies the mileage shown in the report at the same time that the salary of such sheriff or deputy is paid. Said expense shall be paid out of the general fund of the county.

Historical Data

R.L. 1910, § 3201. Amended by Laws 1910-11, c. 12, p. 27, § 2; Laws 1919, c. 165, p. 238, § 3; Laws 1921, c. 81, p. 103, § 1; Laws 1941, p. 61, § 1, emerg. eff. April 3, 1941; Laws 1979, c. 221, § 11, emerg. eff. May 30, 1979; Laws 1984, c. 108, § 2.

Laws 1935, p. 178, § 1 repealed by Laws 1943, p. 78, § 43, eff. April 12, 1943.
Title 19. Counties and County Officers
Chapter 12
Section 545 - Service of District Court Work or Other Court Work - Service of Process.

Cite as: O.S. § __ __

All work issued out of the district court shall be served by the sheriff or his salaried deputies, together with
such other work as may be placed in the hands of the sheriff or salaried deputies, by any court in his or
their county except as provided in Section 158.1 of Title 12 of the Oklahoma Statutes. All process placed
in the hands of the said sheriff shall be served promptly and the return thereof made without delay and
filed in the proper court. A failure to promptly serve process placed in the hands of the sheriff, or the
failure to perform expeditiously all the duties of his office, shall be grounds for removal of such sheriff.

Historical Data

Added by Laws 1919, c. 165, p. 240, § 4. Amended by Laws 1919, c. 2, p. 2, § 1; Laws 1979, c. 221, §
Title 19. Counties and County Officers
   Chapter 14
     Section 622 - Bond of County Treasurer.
     Cite as: O.S. §, __ __

The county treasurers shall be covered by the county blanket bond and it shall run to the state, and action may be brought thereon in the name of the state, for the use and benefit of the person or persons injured by a violation thereof. In the event of defalcation by the county treasurer no surety shall be required to pay a greater portion of such loss than the ratio which its bond bears to the total bond required for the treasurer. Such bond for the county treasurer in each county as set by each board of county commissioners shall be in the aggregate sum of not less than Fifty Thousand Dollars ($50,000.00).

Any surety or sureties on the bond of such county treasurer may at any time examine into, investigate and audit the books and records of such county treasurer for the purpose of determining whether said treasurer has performed the duties of his office faithfully and according to law and may, when such surety or sureties deem themselves insecure, upon thirty (30) days' written notice given to the board of county commissioners, withdraw and cancel their obligations as surety or sureties on such bond.

Historical Data

Title 19. Counties and County Officers
Chapter 14
Section 623 - Duty to Receive Money - Direct Deposit System.
Cite as: O.S. § ___

It shall be his duty to receive all monies belonging to the county from whatever source they may be derived, and other monies which by law are directed to be paid to him, and all monies received by him for the use of the county shall be paid by him only on the warrants of the board of county commissioners, drawn according to law, and all other monies shall be paid over by him as provided by law. Counties may implement a direct deposit system to have warrants transferred electronically to a financial institution. The State Auditor and Inspector shall promulgate rules as necessary for the implementation and administration of a direct deposit system.

Historical Data

All tax receipts and other receipts for money received by the county treasurer shall be receipted in
duplicate and the duplicate filed with the county clerk; but no receipt, except a tax receipt, shall be of any
validity until it is countersigned by the county clerk.

_Historical Data_

R.L. 1910, § 1731.
The treasurer shall be the collector of taxes, and shall keep his office at the county seat. He shall be charged with the amount of all tax lists in his hands for collection, and credited with the amount collected thereon, and the delinquent list, and shall keep a fair and accurate current account of the moneys by him received showing the amount thereof, the time when, from whom, and on what account received, in cash, warrants, county or road orders; and if in warrants or orders, their kind, number or other designation, amounts for which they were drawn, interest due thereon, and the amounts of the receipts thereon endorsed, if any; also of all disbursements by him made, showing the time when, to whom, on what account, and the amounts paid; and he shall so arrange his books that the amounts received and paid on account of each separate and distinct fund or appropriation shall be exhibited in separate and distinct columns or accounts, and so as to show whether the same was received or paid in cash, or warrants or orders, and if either of the latter, their designation and other particulars as above required; and the county treasurer shall at all times exhibit such accounts when desired, to the state, county or school officers entitled to examine the same and shall at any time pay over the balance in his hands to them, upon receiving proper vouchers.

Historical Data

R.L. 1910, § 1732.
The treasurers of the several counties shall pay into the State Treasury all funds in their hands belonging thereto on or before the second Monday of each and every month of the year.

**Historical Data**

Each county treasurer is required to keep a book called the "Payment Register," in which he shall enter every warrant by him paid, specifying the date upon which the same was paid and canceled, from whom received, its number and the amount for which it was originally drawn. Provided, that the county treasurer shall record the interest allowed and total amount paid on each group of warrants bearing the same registration date and presented for payment on the same date and need not separately record the interest allowed and total amount paid on each such warrant. Said payment register shall be in form prescribed by the State Auditor and Inspector.

**Historical Data**

When any money shall be paid to the county treasurer, he shall make the proper duplicate receipts for the same, as in case of payment of taxes, and shall give one of said receipts to the person paying said money and the other to the county clerk within one day thereafter.

**Historical Data**

R.L. 1910, § 7429.
If any county treasurer or other officer or person charged with the collection, receipt, safekeeping, transfer or disbursement of the public money, or any part thereof, belonging to the state or to any county, precinct, district, city, town or school district of the state shall convert to the officer's or person's own use or to the use of any other person, body corporate or other association, in any way whatever, any of such public money, or any other funds, property, bonds, securities, assets or effects of any kind received, controlled or held by such officer or person by virtue of such office or public trust for safekeeping, transfer or disbursement, or in any other way or manner, or for any other purpose; or shall use the same by way of investment in any kind of security, stocks, loan property, land or merchandise, or in any other manner or form whatever; or shall loan the same, with or without interest, to any person, firm or corporation, except when authorized by law; or if any person shall advise, aid, or in any manner knowingly participate in such act, such county treasurer, or other officer or person shall be guilty of an embezzlement. Upon conviction thereof, such county treasurer or other officer or person shall be punished as provided in subsection C of Section 1451 of Title 21 of the Oklahoma Statutes.

Historical Data

Whenever the treasurer receives any money, warrant or order on account of licenses, fines or other account, except taxes charged on the tax roll, he shall make out the proper duplicate receipts for the same, and shall give one of said receipts to the person paying said money and the other to the county clerk within one (1) day thereafter in order that the treasurer may be charged with the amount thereof. The treasurer shall then enter the same in his cash book as in case of money received for taxes, but in a separate and distinct series of numbers of receipts issued therefor; and no person shall receive such license or be discharged from obligation, by reason of such fine on account, until he shall have so delivered such duplicate receipt to the county clerk, and the treasurer shall so inform the person making the payment at the time of payment.

**Historical Data**

Title 19. Counties and County Officers
Chapter 14
Section 644.1 - Clerk Shall Keep and Maintain Duplicate Copy of Daily Collections and Deposits.
Cite as: O.S. § , __ __

The county clerk shall keep and maintain, in a safe place, the duplicate copy of all daily collections and deposits made by the county treasurer as required by Section 115 of Title 19 of the Oklahoma Statutes and as furnished to the county clerk by the county treasurer. The county clerk may keep a separate ledger of said transaction.

Historical Data

Added by Laws 1993, c. 3, § 1, eff. Sept. 1, 1993.
The board of trustees, the city council, or the board of city commissioners of any incorporated town or city having a population of less than five thousand (5,000) inhabitants according to the last Federal Decennial Census, shall have the authority to designate the county treasurer as the official treasurer of such incorporated town or city having a population of less than five thousand (5,000) inhabitants according to the last Federal Decennial Census, who shall serve in such capacity without additional compensation, provided, however, that the board of trustees, the city council, or the board of city commissioners shall pay into the general revenue fund of the county, upon a claim filed by the county clerk an amount which the board of trustees, the city council, or the board of city commissioners estimate will reasonably reimburse the county for supplies which the county treasurer might need to serve as treasurer of any incorporated town or city in the state. The designation of the county treasurer as treasurer of the city or town shall be by ordinance and the voters of the city or town shall not elect a treasurer while the ordinance remains in effect. When so designated, the county treasurer shall exercise all the powers and perform all of the duties of the office of treasurer of the city or town and his official bond as county treasurer shall stand for any and all moneys and securities belonging to the city or town which come into his hands.

**Historical Data**

Added by Laws 1941, p. 65, § 1.
Title 19. Counties and County Officers
Chapter 14
Section 681 - County Treasurer Official Depository.

Cite as: O.S. §, __ __

The county treasurer is hereby designated and made the official depository for all moneys, funds, rentals, penalties, costs, proceeds of sale of property, fees, fines, forfeitures and public charges of every kind that may be received by any county officer, county board, county commission, or by any employee of either of such officers, boards or commissions by virtue or under color of office; and the said county treasurer shall be responsible on his official bond for the faithful performance of duty as such official depository.

Historical Data

Added by Laws 1917, c. 104, p. 161, § 1.
It shall be the duty of each and every county officer, county board, county commission and all members and employees of either thereof, to deposit daily in the official depository designated in Section 681 of this title, all monies, checks, drafts, orders, vouchers, funds, rentals, penalties, costs, proceeds of sale of property, fees, fines, forfeitures and public charges of every kind received or collected by virtue or under color of office, except that each county officer, county board, and county commission is hereby authorized to keep in the office, from this deposit, no more than One Thousand Five Hundred Dollars ($1,500.00) to be used for their change needs. The amount so retained shall not be cumulative so that after each such deposit there shall not be on hand more than authorized by this section. A notation of the retention of this money shall be made in the proper accounting records. All checks, drafts, orders and vouchers so deposited shall be credited and cleared at par, and should payment be refused on any check, draft, order or voucher, should the same prove otherwise worthless, the amount thereof and any costs accruing thereon shall be a charge against the account theretofore credited with the same. Each county officer is hereby authorized to assess and collect a fee of Twenty Dollars ($20.00) for each worthless check, draft, order or voucher. All monies when so received by the county treasurer, as such official depository, shall be deposited in interest-bearing accounts in financial institutions designated and qualified as county depositories as now provided by law and shall draw interest, subject to deduction of financial institution charges for maintaining, processing and collateralizing the account, at a rate of not less than three percent (3%) per annum on average daily balances, which interest shall be paid monthly; and, when collected, shall be credited to the respective funds and accounts so earning the same; provided, that all interest collected on monies deposited pursuant to the provisions hereof shall be paid into the county treasury monthly by the authority to whose financial institution account the same shall have accrued and shall be credited to the general or contingent fund of the county, except that in civil cases all interest earned on funds, other than court costs, deposited in court by litigants shall, when so ordered by the court upon deposit, be disposed of as the court orders. This provision shall only apply to such deposit in excess of One Thousand Dollars ($1,000.00).

Historical Data

All monies deposited in the official depository as provided in Sections 1 and 2 hereof, shall be credited to the account of the officers, board or commission or employee thereof so depositing the same and may be withdrawn, only in transfer of such parts thereof as may be due the county or its fund or funds under its management, or in distribution to the respective parties legally entitled thereto of such parts thereof as may have accrued as fees or expense money, and in refund of erroneous or excessive collections and credits, and in payment of legal claims and charges against any trust deposit or fund included in such account. All withdrawals of monies from the said depository shall be made on the voucher of the authority making such deposit, - which said vouchers shall show on their face the character of claim or charge liquidated or the fund or funds to which transferred in the county treasury, and shall, when redeemed, be delivered monthly to the county clerk and receipted for by him. It shall be the duty of the authority making any withdrawal to present the voucher therefor to the county treasurer for registration before delivery to the payee. Upon such presentation, the county treasurer shall register the said voucher in its proper numerical order, certify such registration by his official signature, and designate on the face of said voucher the bank through which the same shall be paid. Such voucher thereupon shall become the official draft of the county treasurer on such bank. The treasurer shall keep a record of all vouchers so registered by him, showing therein the date of issue and registration of each voucher, by whom and on what account drawn, to whom payable, the purpose for which issued and the amount thereof, and the name of bank on which registered for payment.

Historical Data

All monies that shall be received during any calendar month by any county officer, county board, county commission or the members or employees of either thereof, accruing as a part of the funds of the county or municipal subdivision thereof, shall be paid into the county treasury, - that is, transferred from the official account of the officer, board, commission or employee of either thereof depositing the same, to the fund or funds of the county or municipal subdivision thereof to which the same belongs, - by the authority so receiving the same on or before the second Monday following the close of the calendar month in which such monies shall have been received; and it shall be the further duty of all such officers, boards, commissions, and the members and employees of either thereof, to make and file with the county clerk on or before the second Monday of each month, a verified report in writing showing the several sources, classes and amounts of money received by virtue or under color of office during the preceding calendar month, together with an itemized statement of the amount and purpose of all vouchers issued in disbursement, distribution and transfer thereof.

Historical Data

Title 19. Counties and County Officers
Chapter 14
Section 691 - Refund of Moneys Erroneously Received.
Cite as: O.S. § __ __

All money collected through error by the county treasurer, and all other funds of whatsoever kind that shall come into his possession by virtue of office, except such as is required to be disbursed on warrant, bond, interest, coupon or depository voucher, shall be refunded or paid out as the case may be, only on voucher issued by the county clerk. No county treasurer shall, after having filed with the county clerk any report of collections, make any refund of any part thereof, except in the manner as herein provided.

Historical Data

Added by Laws 1919, c. 241, p. 342, § 1.
All claims for money, subject to refund or disbursement as in this act provided, shall be filed with the county clerk, who is hereby authorized to audit the same, and to issue his voucher for such amounts thereof as he may find to be due the respective claimants.

**Historical Data**

Added by Laws 1919, c. 241, p. 342, § 2.
For the purpose of carrying into effect the provisions of this act, and for its proper administration, the State Auditor and Inspector is hereby empowered to promulgate and enforce such rules and regulations as may be necessary but not inconsistent herewith, and he shall prescribe the forms of all claims, vouchers and other accounting stationery required under the provision hereof.

Historical Data

The board of county commissioners is authorized to provide for the construction or repairing of courthouses, jails or other necessary buildings, and make contracts on behalf of the county for building or repairing the same, and for the purpose of providing a fund for the payment of the cost of the same such board of county commissioners is hereby authorized and empowered to provide for the levy of a tax and to continue such provision from year to year for a period not exceeding five (5) years: Provided, that such levy for such purpose, together with the levies for all other purposes shall not exceed the amount authorized by law: Provided, further, that the money, raised by such levy, shall constitute a separate and distinct fund from all others in the hands of the county treasurer until the obligation assumed by the board of county commissioners under authority of this section shall have been discharged. And provided, further, that no levy of taxes for the purposes of this section shall be made until after a majority of the legally qualified voters of said county, voting upon said proposition, shall have voted in favor of the expenditures whose payment is to be provided for by said levy or levies of taxes, at a general election at which said proposition shall be submitted, or at a special election called for the purpose of voting upon said proposition. The proposition submitted at such general or special election shall be whether or not the board of county commissioners shall be authorized to expend the sum desired (stating such sum) for the building of a courthouse, jail, or other necessary building, and shall be arranged on the ballot in suitable and convenient form for voting. Such special election shall be held as nearly as possible in conformity to the general election laws of the state; and at any such general or special election the votes upon the proposition submitted shall be counted and canvassed, the returns thereof made, and the results declared as nearly in conformity to the general election laws of the state as possible: Provided, that notice of the submitting of such proposition to the voters of the county shall be given by the county clerk by publication in at least two newspapers published in said county and having a general circulation therein, for not less than thirty (30) days immediately prior to said election: And provided, further, that if there is only one paper published in such county, publication in that paper for the required time shall be sufficient; and if no paper be published therein, notice of such election shall be given by posting up written or printed notices thereof for the required time, at least one in each voting precinct of such county at the most public places in said precinct.

Historical Data

R.L. 1910, § 1619.
After a building fund has been accumulated, either from the proceeds of the sale of town lots or from any other source, it shall be the duty of the board of county commissioners within one year from the time such fund becomes available, to proceed to the erection of the necessary county buildings including a jail, if such fund shall in the judgment of the board be sufficient for that purpose.

**Historical Data**

R.L. 1910, § 1620.
The board of county commissioners shall cause an advertisement for bids for the erection of such buildings to be printed in some newspaper printed in the county, or of general circulation therein if there be no newspaper published in said county, for a period of at least thirty (30) days prior to the date set for the opening of bids, and in such other newspapers in the state as the board may deem advisable. Such advertisement shall give the place where the plans and specifications may be examined, the date on which bids will be opened, the time which will be allowed for the completion of such building, and such other information as the board may direct. Bids may be opened, considered, passed upon, and contracts for the erection of said buildings let at any regular session of said board, or at a special session thereof called for such purpose, but in all cases the bids must be opened and contracts let in open session of said board. The lowest responsible bid must in all cases be accepted unless all bids are rejected, and the contract for such buildings shall be so conditioned that not more than ninety percent (90%) of the price agreed to be paid for the construction thereof shall be paid until the terms of the contract shall have been fully complied with and the buildings completed to the satisfaction of the board and accepted by them. The said board of county commissioners may require to be filed with each bid a bond, or in lieu thereof a certified check, conditioned that the bidder will enter into a contract with approved security for the performance of the work in accordance with the plans and specifications in case his bid be accepted, and, when such contract is awarded to any such bidder, such bidder shall execute to the county a good and sufficient bond in the sum of such contract, with two or more sureties, to be approved by the board of county commissioners, conditioned for the faithful and full performance of such contract.

**Historical Data**

Whenever the board of county commissioners of any county considers it to be to the best interest of the county to acquire sites, purchase, erect, repair, remodel, equip and furnish a courthouse or jail, they shall have power to contract for the acquisition of sites, purchase, erection, repair, remodeling, equipping and furnishing of same and to issue bonds in payment therefor. Provided, however, that the bonds shall not be issued until the question shall have first been submitted to the people of the county and a three-fifths (3/5) majority of the qualified voters voting at any general election, or special election called by the board of county commissioners for the purpose, shall have declared by their votes in favor of issuing such bonds.

**Historical Data**

Before the board of county commissioners shall determine to call an election as provided under the preceding section to purchase or erect a courthouse or jail they shall cause to be made upon the records of their proceedings a statement showing the assessed valuation of the taxable property within the county, as shown by the last annual equalized assessment roll of taxable property within said county taken for the purpose of taxation, and in force and effect at the time, together with all outstanding indebtedness of every class and character whatsoever, and the cash in the hands of the county treasurer for county use with the amount of the bonds proposed to be issued.

Historical Data

R.L. 1910, § 1626.
The board of county commissioners shall give thirty (30) days’ notice of the election upon the question of issuing said bonds, by publication in two weekly newspapers of general circulation published at the county seat of the county, unless there be but one weekly newspaper, in which event that one shall be sufficient; and if there be no weekly newspaper, then by five notices posted in five public places within the county. The notices of election shall contain the statement of the county commissioners, as provided by the preceding section, date of election, amount of bonds proposed to be issued and whether for courthouse or jail or for both courthouse and jail. The notices shall be signed by the chairman of the board of county commissioners and attested by the county clerk.

**Historical Data**

R.L. 1910, § 1627.
If a majority of the legal votes cast at the election be for the issuing of the bonds, the commissioners shall proceed at once to the issuing of same and shall deliver the bonds to the treasurer of the county, who shall be chargeable therefor upon his official bond. The treasurer, by and with the advice of the commissioners, shall proceed to sell said bonds and retain the proceeds thereof to be paid upon the orders of the commissioners as the same shall be needed: Provided, however, that said bonds shall not be sold for less than ninety-five cents ($0.95) on the dollar.

**Historical Data**

R.L. 1910, § 1628.
Title 19. Counties and County Officers
Chapter 16
   Section 738 - Character of Bonds.
Cite as: O.S. § __ __

Bonds issued shall bear interest at a rate not to exceed the maximum rate provided by Section 498.1 of Title 62 of the Oklahoma Statutes, payable semiannually, and of denomination of not less than One Hundred Dollars ($100.00) nor more than One Thousand Dollars ($1,000.00) each. The entire amount shall be paid within twenty-five (25) years. The bonds shall be signed by the chairman of the board of county commissioners and countersigned by the county clerk. They shall be recorded by the county clerk and by the State Auditor and Inspector, both of whom shall endorse the same on the back thereof. Facsimile signatures may be used as provided in the Registered Public Obligations Act of Oklahoma.

Historical Data

The board of county commissioners, district judge and county judge of any county in this state may use for the purpose of erecting, remodeling or rebuilding a courthouse or jail, or both, at the county seat, all or any portion of the sinking fund of the county derived from penalties, interest and forfeitures accrued, or to accrue, and in addition thereto, where a mill tax for courthouse or jail purposes has been, or may be voted by a majority of the qualified electors of said county covering a period of years, the county commissioners, district judge and county judge of said county may make an estimate of the amount that the said levy together with the sinking fund, interest and penalties so derived will raise during the entire period of time for which said mill levy has been or may be voted, based on the average valuation of the property in said county for the last past five (5) years and may contract for and cause to be erected a courthouse and jail, or either in said county, at the county seat thereof, and may draw warrants against said estimate in payment therefor, which shall be a legal charge against said county, payable out of the fund thus derived. Said warrants to be issued in amount not to exceed One Thousand Dollars ($1,000.00) each, and when funds accumulate in the county treasury to the credit of said fund sufficient to pay one or more of said warrants the county treasurer shall give notice by publication in a newspaper published in said county that the money is available to pay said warrants, or warrant, giving the number and date of said warrant or warrants, and unless said warrant, or warrants, are presented for payment within thirty (30) days from the date of said publications, said warrants, or warrant, so advertised shall cease to draw interest. Said contract for the building as aforesaid shall be approved by the county commissioners, district judge and county judge of said county. This act shall not be construed as affecting or repealing any existing law and shall be cumulative in its operation and effect.

**Historical Data**

Added by Laws 1923-24, c. 111, p. 133, § 1.
Upon the adoption by the county commissioners of a resolution declaring the necessity therefor, or whenever twenty percent (20%) of the qualified voters of any county of this state, as determined by the last previous general election, shall petition the board of county commissioners of such county to call an election for the purpose of issuing bonds to purchase sites, erect and construct county hospitals, including alterations, additions to and enlargement of existing hospital buildings, it shall be the duty of said county commissioners to call an election and give notice thereof in two (2) daily or weekly newspapers of general circulation published at the county seat of the county; provided, that if there be one daily or weekly newspaper published in such county, in that event one shall be sufficient, and such notices shall be published for four (4) consecutive weeks. If there is no daily or weekly newspaper published in such county, then printed notices shall be posted in one of the most public places in each voting precinct of the county at least thirty (30) days prior to said election. Said petition calling for said election shall name the amount of bonds to be issued and shall state the time of holding said election, which shall not be less than thirty (30) days from the first publication of any notice or the posting of said notice, and shall state for what purposes the hospital is to be used.

Historical Data

(a) All contracts for county hospital construction work, alteration, additions, or repairs exceeding Five Thousand Dollars ($5,000.00) in any calendar year, shall be let to the lowest responsible bidder or bidders after notice of publication in a newspaper of general circulation published in the county where the work is to be done in two consecutive weekly issues of the newspaper. Each bid shall be accompanied by a certified or cashier's check equal to five percent (5%) of the bid or Ten Thousand Dollars ($10,000.00), whichever is the smaller, which shall be deposited with the board of control as a guaranty, and forfeited to the county treasurer to the credit of the county hospital fund in the event the successful bidder fails to comply with the terms of the proposal, and returned to the successful bidder on execution and delivery of the bond herein provided for, and the checks of the unsuccessful bidders shall be returned to them in accordance with the terms of the proposal.

(b) All notices of the letting of contracts under this section shall state the time and place bids will be received and opened. Such bids shall be sealed and opened only at the time and place mentioned in the notice and in the presence of a majority of the members of the board of control. The successful bidder for the construction of the work shall enter into a contract on a form furnished and prescribed by the board of control and shall give good and sufficient performance bond in a sum equal to the contract price, to the county, with sureties approved by the board of control, to insure the proper and prompt completion of the work in accordance with the provisions of the contract and the plans and specifications; bonds shall also be posted to protect against unpaid claims of subcontractors, laborers, and suppliers. Provided, that if in the opinion of a majority of the board of control, the lowest responsible bid or bids for the construction herein authorized to be constructed shall be excessive, then and in that event the board of control shall have the right to reject any or all bids and to readvertise the same for additional bids. The board of control within its discretion and where it is in the best interests of hospital construction, may extend a contract not to exceed ten percent (10%) of the length and extent of the original project, such extension work to be paid for at a price not greater than the contract unit basis. No work shall be initiated until the contractor furnishes the board with certificates of insurance for workmen's compensation, public liability and builders' risk.

(c) When quality and prices are equal preference shall be given materials produced within the State of Oklahoma, and preference shall also be given construction contractors domiciled, having and maintaining offices in and being citizen taxpayers of the State of Oklahoma.

(d) When any contract for the construction or improvement of a county hospital has not been carried out, or work thereunder has been suspended by virtue of an order or directive of any officer or agency of the federal or state government, issued under authority vested in or delegated to such officer or agency, or if the contractor defaults, the board shall proceed against the contractor and/or his bonds, if he has caused the postponement or cancellation of the contract, and the board shall then have the right to advertise in the manner provided for hereinabove to relet the contract for the uncompleted portion.

(e) Five percent (5%) of the total amount of money due under contract with the board of control for county hospital construction work shall be retained by the board until the contractor to whom payment is due files with the board a certified copy of a personal tax receipt, showing payment of personal property taxes due on the contractor's equipment and supplies, from the county treasurer of the county wherein the property
is assessed, or is required to be assessed, and evidence of having proper workmen's compensation coverage for employees as provided by Title 85 of the Oklahoma Statutes, Section 61 [85-61].

**Historical Data**

The financial books and records of each county-owned hospital operating under authority of existing law must be audited for the preceding fiscal year, within ninety (90) days of the close of each year, by an independent accountant who is vested with the authority to practice the profession of accounting and auditing as a public accountant in conformity with the laws of the State of Oklahoma. The public accountant performing such a hospital audit must investigate and report upon the manner in which the county hospital is complying with the statutes pertaining to the financial operation of said hospital and upon the manner in which the county hospital is conforming to the books, forms, and accounting methods adopted and approved by the American Hospital Association and the Oklahoma Hospital Association. Four (4) copies of the audit report for each fiscal year must be filed within one hundred twenty (120) days after the end of the fiscal year, one with the board of county commissioners, one in the office of the county clerk, one with the district attorney, and one with the State Auditor and Inspector, and publication of the existence and location of these audit reports shall be made by publication in a newspaper for two (2) issues in general circulation in the county. The cost of such audits shall be determined by the board of control of such county-owned hospitals by reference to generally accepted practices in the field of certified public accounting, and the payment for such audits shall be made by the allowance of claims by the board of control. In addition to, or in lieu of, the above provided annual audit, it shall be possible upon request of the county commissioners of any county, or upon request of the Governor, signed by five percent (5%) of the legal voters of any county, or by order of the Governor, to cause the State Auditor and Inspector to audit, for the preceding fiscal year, the books and records of the county-owned hospital operating under authority of existing law, and the cost of such audit shall be a proper charge against funds otherwise provided for by law.

**Historical Data**

The commission may adopt the plan or plans, in whole or part, and subsequently amend or extend the adoption plan or portions thereof. Before the adoption, amendment, or extension of the plan or portions thereof, the commission shall hold at least one public hearing thereon. Such hearing may be adjourned from time to time. Prior to said hearing or hearings, the commission shall give reasonable notice in all papers of general circulation in the county, stating time, place and purpose of the hearing, and stating where copies of the proposed plan or plans may be acquired. The adoption of the plan or portions thereof shall be by resolution carried by not less than four (4) members of the commission, including the ex officio member thereof. Before such plan or plans or parts thereof shall have the status of an official plan, it shall be submitted to and shall have the approval of the board of county commissioners. The board may approve the plan in whole or in part, or return the plan or any portion thereof to the commission for further consideration. Any part so approved shall immediately become in full force and effect and as to the area covered by the approved portion of such plan. Should the board fail to act upon such plan within forty-five (45) days from the date of its submission by the commission, such plan shall be deemed to be approved by said board and shall have the status of an official plan or plans for the area. After the adoption of the plan or plans, or part thereof, an attested copy shall be certified by the commission and by the board and shall be certified to the county clerk of such county for safekeeping and as a public record.

*Historical Data*

In any county of the state authorized to avail itself of the provisions of this act and form with a city located therein a cooperative planning commission, such city is hereby empowered to adopt, amend, extend, add to or carry out a comprehensive plan for such city under the authority of existing statutes and laws and in addition is hereby authorized to establish a housing code in accordance with the provisions hereinafter set forth in this act, and it may also perform any additional urban planning which is needed including, but not limited to, surveys, land use studies, urban renewal plans, conservation plans, technical service and other planning work.

Such county is hereby granted authority to establish zoning regulations, a building code and construction codes and a housing code in accordance with the provisions of this act for all the area located within three (3) miles of such municipality or within one-fourth (1/4) mile of any state or federal highway located anywhere in the county, or within one-half (1/2) mile of any water supply or reservoir owned by the municipality, excluding, however, any incorporated area, except as hereinafter provided; and further provided that such county is hereby granted authority to adopt, amend, extend, add to or carry out within the jurisdictional limits as provided by this act, excluding, however, any incorporated area and any unincorporated town which has been platted for more than ten (10) years, except as hereinafter provided, all additional elements of a comprehensive plan including, but not limited to, plans for major streets and highways and other elements of water, rail, air and land transportation plans, public facilities plans, capital improvement programs, uniform regulations for land subdivision and for the improvements located thereon, building line regulations, urban renewal plans and conservation plans. However, the provisions of this section shall not be construed to prohibit a municipality in a metropolitan area planning commission from creating its own separate planning commission to act within the boundary of the municipality. In every county of this state having an upstream terminal port and turnaround where navigation ends, or in any county containing all or any part of a reservoir or reservoirs constructed by the Bureau of Reclamation, the United States Army Corps of Engineers or by the Grand River Dam Authority, such county is hereby granted authority, at the discretion of the board of county commissioners, to establish zoning regulations, a building code and construction codes and a housing code in accordance with the provisions of this act for all or any part of the unincorporated area within the county, and further provided that such county is hereby granted authority to adopt, amend, extend, add to or carry out, throughout the unincorporated area of the county, additional elements of a comprehensive plan including, but not limited to, plans for major streets and highways and other elements of water, rail, air and land transportation plans, public facilities plans, capital improvement programs, uniform regulations for land subdivision and for the improvements located thereon, building line regulations and conservation plans.

**Historical Data**

The board of county commissioners of any such county shall appoint a county board of adjustment composed of five (5) members, residents of such county, two (2) of whom shall reside outside the corporate limits of the municipality, for a term of three (3) years, except that when the first appointment is made hereunder, the term of office of two (2) of said members shall be one (1) year, the term of two (2) of said members shall be two (2) years, and the term of office of one (1) of said members shall be three (3) years. A member of such county board of adjustment, once qualified, can thereafter be removed during his term of office only for cause and after a hearing held before the board of county commissioners. In the event of the death, resignation or removal of any such member before the expiration of his term, a successor shall be appointed by the board of county commissioners to serve his unexpired term. All members of the county board of adjustment shall serve as such without compensation.

The county board of adjustment shall elect its own chairman and shall adopt rules or procedures consistent with the provisions of this act. The chairman, or, in his absence, the acting chairman, may administer oaths and compel the attendance of witnesses. Four (4) members of the county board of adjustment shall constitute a quorum. All meetings of the county board of adjustment shall be open to the public and a public record shall be kept of all proceedings.

The county board of adjustment may, with the approval of the board of county commissioners, appoint such employees as may be necessary and may incur necessary expenses, within the limits of the appropriations authorized by the board of county commissioners.

For each petition and for each request for a public hearing, the county board of adjustment shall collect a fee the amount thereof to be fixed by the respective boards of county commissioners which such fees shall be deposited with the county treasurer as required by law, and credited to the general fund of the county, and report thereof made to the board of county commissioners each month. Publication notices and transcripts on appeal shall be paid for by parties requiring or requesting the same.

*Historical Data*

The county planning commission shall hold at least one regular meeting each month. The commission shall elect a chair who shall serve for one (1) year with eligibility for reelection. The commission shall adopt rules of procedure for the transaction of its business, set fees for building permits and time periods for filing petitions and fees for amendments to zoning regulations which shall be approved and adopted by the board of county commissioners. The county planning commission shall keep a public record of its resolutions, transactions, findings and recommendations.

Before holding any hearing hereinafter provided for in this act, the county planning commission shall give notice stating the nature of the hearing and the time and place where it shall be held. Such notice shall be given at least once each week for three (3) successive weeks prior to the date of such hearing in a newspaper of general circulation in the county.

*Historical Data*

Whenever fifty persons, resident of a given area, or a majority of the holders of title to lands in such area, in any county susceptible of being furnished sewer systems for domestic use by the same system or by a combined system of sewer lines, desire to provide for a common sewerage system, they may propose the organization of a sewer improvement district, under the provisions of this act, and when so organized each district shall have the powers conferred herein or that may hereafter be conferred by law upon such sewer improvement districts.

Historical Data

A petition shall be filed with the board of county commissioners signed by a majority of the holders of title to lands in the proposed district desiring to be embraced in such district, which petition shall set forth the name of the proposed district, the boundaries of the proposed district, and shall pray that the same be organized into a sewer improvement district under the provisions of this act. The petition must be accompanied by a map of the proposed district, such map showing the boundaries of said district, and the approximate proposed location of sewer line or lines, and the sewage treatment plant, if any. The map shall be drawn to a scale of not less than two (2) inches to the mile. The petitioners must accompany the petition with a good and sufficient bond, to be approved by the board of county commissioners in double the amount of the probable cost of organizing such district, conditioned that the bondsmen will pay all costs in case said organization shall not be effected. Such petition shall be filed with the county clerk.

Notice shall be published one time at least ten (10) days before the time at which such petition will be considered in some newspaper printed and published in the county, stating the time when the petition will be considered by the board of county commissioners, and that all persons interested may appear and be heard. Such notice, when published, shall contain therein a brief substance of the contents of the petition. The board of county commissioners shall have exclusive jurisdiction to hear and determine all contests and objections to the creation of such district and all matters pertaining to the same, and at the time set for said hearing the same, the board may amend the plan for such improvement district by excluding from within its boundaries any lands which it may deem will not be benefited by the formation of such district, or by including other lands as a part of such district, upon the application of the owner filed at or prior to said hearing. At such hearing said board shall also determine whether or not the formation of such improvement district as originally presented or in a modified form will be conducive or beneficial to the public health and if said board determines that it will, then said board shall make an order establishing such sewer improvement district subject to the result of an election to be held therein and said board shall give notice of an election to be held in such proposed improvement district for the purpose of determining whether or not the same shall be organized under the provisions of this act. Such notice shall describe the boundaries as established and shall designate a name for such proposed district and said notice shall be published for at least two (2) weeks prior to said election in some newspaper of general circulation in the county. Such notice shall require the electors to cast ballots which contain the words: "Sewer Improvement District _______ Yes", or "Sewer Improvement District _______ No", or words equivalent thereto. All persons, resident of such proposed district, who are qualified electors in their respective precincts, shall be qualified to vote on the proposition.

Historical Data

Such election shall be conducted in accordance with the general election laws of the state and the regular election officials shall be in charge at the usual polling place of each regular precinct or part of a precinct, within the boundaries of said proposed district, and shall make their return direct to the board of county commissioners. The board of county commissioners shall meet on the second Monday next following such election and proceed to canvass the vote cast thereat, and if upon such canvass it appears that at least a majority of all the votes cast are "Sewer Improvement District _____ Yes", the board shall, by an order entered on their minutes, declare such territory duly organized as a sewer improvement district under the name and title theretofore designated. The board of county commissioners shall cause a copy of such order, duly certified, to be immediately filed for record in the office of the county clerk and from and after the date of such filing the organization of such district shall be complete. The county clerk shall keep a record of all such districts so formed, and they shall be numbered consecutively in the order of their formation.

Historical Data

The board of county commissioners shall, after the organization of the sewer improvement district, appoint a board of directors for such improvement district to be composed of three (3) members, one of whom shall be designated director, one as clerk and one as member, who shall hold office for a term of two (2) years from date of appointment and until their respective successors shall be appointed and qualified. No person shall be eligible for appointment to the board of directors who is not a land owner within the district so formed. Vacancies on said board shall be filled in the same manner as an original appointment. The board of county commissioners shall have jurisdiction and authority to remove any member from the board of directors for malfeasance in office or conduct flagrantly inimical to the best interest of the district, and removal by a member of the board from the district or inability of such member to serve shall constitute a vacancy on said board. Such board is authorized and empowered to manage and conduct the affairs of the sewer improvement district, make and execute all necessary contracts, employ such agent and employees as may be necessary, adopt and establish rules and regulations for sewer service both within and without the district, and generally, to perform all acts necessary to fully carry out the purposes of this act, including the right and power to contract with municipalities owning and operating an established sewer system, or with other sewer improvement districts for the proper handling of sewage. The clerk of the board shall be the custodian of the funds of the district, and shall give such bond as may be required by the board. The board of directors shall make a report to the board of county commissioners on January 1 and July 1 of each year, and the members thereof shall receive such compensation as shall be fixed by the board of county commissioners.

Historical Data

Whenever such district sewer or sewers shall have been authorized, the said board of directors shall then proceed to employ a registered professional engineer licensed in the State of Oklahoma, and cause to be prepared profiles, plans and specifications for the work, together with a complete estimate of the cost. Upon the completion of such plans and specifications and their adoption by the said board of directors, they shall advertise for sealed bids for the performance of such work for at least ten (10) days, if published in a daily newspaper, or at least two (2) successive weeks if published in a weekly newspaper. In either case, such newspaper must be one of general circulation within the district and such notice may contain any reasonable conditions to be imposed by said board of directors with reference to the letting of such contracts and shall require the giving of a good and sufficient bond for the faithful execution of work and the performance of the contract and for the protection of the district and all property owners against any loss or damage by the negligent execution of such work. Such notice shall also advise all parties interested that they may appear and protest against such proposed improvement or any part thereof. At the time and place specified in the notice the board of directors shall award the contract to the lowest and best bidder for the work, which contract shall in no case exceed the aggregate estimate of cost submitted with the plans and specifications and shall be subject to the right of the board of directors to reject any and all bids and to readvertise for other bids, when none of the same is, in their judgment, satisfactory.

**Historical Data**

As soon as any subdistrict sewer line or lines shall have been completed the engineer having charge of the work shall compute the whole cost thereof which shall also include the cost of advertising, appraising, engineering and such other expense necessary or essential or incident to the completion of such work and shall apportion the same against all of the lots or pieces of ground in such district in proportion to the area of the whole subdistrict, exclusive of the public highways, and such officer shall report the same to the board of directors and the said board of directors shall thereupon assess a special tax against each lot or piece of ground within said subdistrict, which assessment so made shall be published in some newspaper of the county of general circulation within said district for two consecutive weeks, during which time said assessments without interest may be paid to the clerk. If at the expiration of such time the amount named in such assessment together with the cost of publication, shall not be paid, then said board of directors shall cause special assessment bonds to be issued against such lots or pieces of ground in said subdistrict, which special assessment bond shall recite the date and fact of the making of such assessment, the amount of the assessment, the description of the property against which the same is made, and that the same will be charged or levied against said property in five equal annual installments with interest thereon at the rate of not to exceed six percent (6%) per annum, each of said installments to become due and payable on the 1st day of September in each year which shall become delinquent if not paid before October 1st in said year and said bonds shall be signed by the director of the board of directors and countersigned by the clerk and delivered to the contractor, provided, that the other expenses incurred by said district in addition to the contract price of the work shall be paid to the district by the contractor in cash and the aggregate amount of such bonds delivered to the contractor shall not exceed his contract price, and the amount of the expenses paid in cash to the district by the contractor; provided, further, that in no case shall said district be empowered to pay any such special bonds from any of the funds of said district, nor shall it be liable for the amount of such bonds, until the amount of said assessment shall be collected from the property described in said bonds. Said bonds shall bear four coupons evidencing respectively the first, second, third and fourth installments due thereon; together with interest on the same and interest on the unmatured installment or installments. The bond shall evidence the fifth payment and interest thereon.

**Historical Data**

The clerk of said district shall no earlier than the first day in July and no later than the tenth day in July in each year certify the installments of assessments coming due on the first day of September in said year, together with interest on the same, and on all unmatured installments, to the county treasurer of said county, to be collected as other taxes; which money, when collected by the county treasurer shall, with interest thereon at the rate of six percent (6%) per annum, until paid, be paid to the clerk of said sewer improvement district. Provided, that no such certification shall be made to the county treasurer unless the clerk of said district shall have sent a notice of the nature and amount of the assessments by restricted delivery mail on or before June 1 of said year to the last-known address of the owner of the assessed property. Provided, that in case any special assessment bond or coupon provided for in Section 881 of this title becomes delinquent, then such bond or coupon shall draw interest as a penalty after delinquency at the rate of twelve percent (12%) per annum, and when collected six percent (6%) of such interest or penalty shall be paid to the then holder of such bond or coupon and six percent (6%) thereof shall be paid to the sewer improvement district which issued said bond, which amount shall go to the general fund of said sewer improvement district. Such special assessments and each installment thereof and the interest and penalty thereon are hereby declared to be a lien against the lots and tracts of land so assessed from the date of the publication of the ordinance levying the same, coequal with the lien of ad valorem taxes, all other taxes and special assessments, and prior and superior to all other titles and liens against such lots or tracts of land, and such lien shall continue as to unpaid installments, interest and penalty until such installments, interest and penalty thereof shall be fully paid, but unmatured installments shall not be deemed to be within the terms of any general covenant of warranty.

If any installment of assessment shall remain unpaid for six (6) months after the same is due, the holder of any bond or coupon, issued under the provisions of this act, may institute an action in the district court to foreclose the lien of such assessment, stating in the petition generally the ownership of such bond, or coupon, describing the property assessed, the nature of the improvement, the amount of the unpaid assessment and interest, and penalty, and praying for the foreclosure of such lien. All bonds and coupons issued in said district and held by plaintiff may be included in one action. Upon the filing of such action, all unmatured installments of assessments shall become immediately due and payable and the lien of such assessments foreclosed in such action. Summons shall be issued on such petition as in other civil actions and the cause tried by the district court. J udgment shall be entered for the amount of such unpaid assessments, and installments, together with penalty thereon at the rate of twelve percent (12%) per annum from the due date of each installment, and reasonable attorney's fees. The judgment shall bear interest at the rate of six percent (6%) per annum.

In the event said judgment, together with interest and costs, including attorney's fee, is not paid within thirty (30) days from its date, an order of sale shall issue by the clerk of said court, directed to the sheriff of the county, to sell said real estate in manner and form as in case of said real estate, without appraisement. Such judgment shall carry the costs of the action, including a reasonable attorney's fee to plaintiff, together with the costs of such sale; and upon the payment of such judgment, to the sheriff or court clerk, the amount thereof exclusive of costs and attorney's fees shall be paid to the county treasurer. Such judgment shall provide for the sale of said real estate, subject to existing general ad valorem taxes and special assessments. All owners and incumbrancers shall be made parties defendant in such action. The entire unpaid assessment, as to each tract, shall be foreclosed. All such actions to foreclose said assessment shall be commenced within three (3) years from the maturity date of the last installment thereof.
Historical Data

As soon as practicable after the organization of such improvement district, the board of directors shall, by
resolution entered on its record, formulate a general plan of proposed operation for the district, in which
shall be stated what constructed works or other property is proposed to be purchased and the cost of
purchasing the same, and what amount of construction is proposed to be done and the cost of doing the
same. For the purpose of ascertaining the cost of any such construction work, the board shall cause such
preliminary surveys, examinations, plans and specifications to be made as shall furnish a proper basis for
the estimation of the cost of such work. Such estimate of cost shall include the cost of advertising,
appraising, engineering, election, and such other expense as is necessary or essential to the completion
of the improvements. All such surveys, examinations, maps, plans and estimates shall be made under the
direction of a registered professional engineer licensed under the laws of the State of Oklahoma and
certified by him and filed with the secretary of the district. Upon the filing of such plans and specifications
the board of directors shall proceed to determine the amount of money necessary to be raised and shall
immediately thereupon call a special election, at which shall be submitted to the electors of such district
the question of whether or not the bonds of said district shall be issued in the amount so determined;
provided, such bonds shall not be issued for more than the actual estimated cost of such improvements
and construction work as certified by such engineer. Notice of such election must be given by posting
notice in three public places in each election precinct in said district, as established by said board, for at
least ten (10) days, and also by publication of such notice in some newspaper published in the county
once a week for at least two (2) consecutive weeks. Such notice must specify the time of holding the
election, the amount of bonds proposed to be issued, and state generally the purpose of the same and
the election must be held and the result thereof determined and declared in all respects as nearly as
practicable in conformity with the statutory provision governing the holding of elections in cities for the
issuance of general obligation bonds; provided, no informalities in conducting such election shall
invalidate the same if the elections shall have been otherwise fairly conducted. At such an election the
ballots shall contain the words, "Bonds ______ Yes", or "Bonds _____ No", or words equivalent thereto. If
a majority of the ballots cast are "Bonds ______ Yes", the board of directors shall pass a resolution
providing for the issuance of said bonds. Such bonds shall be payable in lawful money of the United
States and shall run for a period of from ten (10) to twenty (20) years as determined by the board of
directors. The principal and interest shall be payable at the office of the clerk of the board of directors or
at any bank or fiscal agency designated by the board of directors. Such bonds shall be each of the
denomination of not less than One Hundred Dollars ($100.00) nor more than One Thousand Dollars
($1,000.00), shall be negotiable in form, executed in the name of the district and signed by the director
and the clerk and the seal of the district shall be affixed thereto. Facsimile signatures and seals may be
used as provided in the Registered Public Obligations Act of Oklahoma.

In the event the election hereinabove provided for is in favor of the issue of said bonds then the board of
directors of said district shall cause final estimates, plans, profiles and specifications to be made for the
work included in the preliminary plans and specifications by a registered professional engineer licensed
under the laws of the State of Oklahoma in which shall be included the cost of advertising, appraising,
engineering and such other expenses as is necessary or essential to the completion of said improvement
and shall by resolution adopt the same.

The bonds shall express on their face that they were issued by the authority of Sections 871 [19-871] et
seq. of this title, stating its title and date of approval. The clerk or appointed agent shall keep a record of
the bonds. The bonds shall bear interest at a rate of not exceeding six percent (6%) per annum.
Should the election herein provided for result in a failure to authorize the issuance of such bonds, the sewer improvement district shall be automatically dissolved, after the expiration of sixty (60) days from the date of such election; provided, that should the board of directors call a second bond election, within said sixty (60) days period, then the life of said sewer improvement district shall be extended subject to the results of said second election. Should the second election result in a failure to authorize the issuance of said bonds then said district shall be deemed to be automatically dissolved. The county election board shall file a report of all bond elections hereunder with the clerk of said board of directors and with the county clerk of said county.

**Historical Data**

Title 19. Counties and County Officers
    Chapter 20
    Section 887 - County Assessor - Assessment of Property in District.
    Cite as: O.S. §, __ __

The county assessor must on or before the first Monday in May in each year assess all the real property in the district to the persons who own, claim, or have the possession or control thereof, at its full cash value. He must prepare an assessment book, in which must be listed all such property within the district in which must be specified in separate columns under appropriate heads the following:

1. The name of the person to whom the property is assessed. If the name of the owner is not known to the assessor the property must be assessed to "unknown owners".

2. Land or township, range, section or fractional section and when such land is not a congressional division or subdivision, by metes and bounds, or other description sufficient to identify, giving an estimate of the number of acres.

3. Lots in any subdivision by giving the number and block according to the system of numbering in the recorded plat of such subdivision.

4. The cash value of real estate other than lots in any subdivision.

5. The cash value of lots in any subdivisions.

6. The cash value of all improvements on the real estate.

7. The total value of the property after equalization.

8. Such other things as the board of directors may require. Provided, however, that the assessment of any property in the name of the wrong person shall in no way invalidate the assessment thereon.

Historical Data

On or before the 15th day of May in each year the assessor must complete his assessment book and deliver the same to the clerk of the board, who must immediately give notice thereof and of the time the board of directors, acting as a board of equalization, will meet to equalize assessments, by publication of such notice in a newspaper published in the county for two successive weeks. The time fixed for the meeting shall not be less than ten (10) nor more than (20) days from the date of the first publication of the notice and in the meantime the assessor's books shall remain in the office of the secretary for the inspection of all persons interested.

Historical Data

Upon the day specified in the notice required by the preceding section, the board of directors, which is hereby constituted the board of equalization for that purpose, shall meet and continue in session from day to day as long as may be necessary, not to exceed ten (10) days exclusive of Sundays, to hear and determine such objections to the valuation and assessments as may come before them and the said board may change the assessor's valuation in such manner as may be just and equitable. The clerk of the board shall be present during the sessions and note the changes made in the value of property and the name of the persons whose property is assessed and within ten (10) days after the close of the session he shall have the total values as finally equalized by the board extended into columns and added.

**Historical Data**

The board shall then levy an annual assessment sufficient to pay the interest of the outstanding bonds, as it falls due, and also to constitute a sinking fund for the payment of the principal of the bonds in the amount set forth in the resolution providing for the issuance of the bonds, plus a reserve for delinquent assessments in the amount of ten percent (10%), and said board shall continue to levy such assessments until all bonds issued by said district and the interest thereon have been paid in full. The board shall also levy an annual assessment sufficient to care for the cost of operation, repair and maintenance of the district and its equipment, and for payment of the salaries of the officers and employees of the district, provided that no such annual assessment for operation, repair, maintenance and salaries shall exceed ten (10) mills on the dollar of the gross assessed value of all real property in the district; provided, if Article X, Section 8 of the Oklahoma Constitution requires one hundred percent (100%) of fair cash value to be taxable for purposes of ad valorem taxation, the maximum number of mills authorized by this section shall be two (2) mills. For the purpose of determining the amount of the assessments levied and collected annually for cost of operation, repair, maintenance and salaries, the board of directors shall prepare annually a budget of such expenses and shall approve and adopt such budget by a resolution duly passed and entered on its record. The clerk of the board must compute and enter in separate columns of the assessment book the respective sums of dollars and cents in each fund to be paid on the property therein enumerated and no earlier than the first day in July and no later than the tenth day in July in each year the clerk shall certify to the county treasurer the amount of taxes in each fund levied upon each tract of land by said board and said county treasurer shall enter the amount of each fund in separate columns of the tax list of his county and said taxes shall be collected by the county treasurer at the same time and in the same manner as all other taxes are collected in this state. Provided, that no such certification shall be made to the county treasurer unless the clerk of the board shall have sent a notice of the nature and amount of the assessments by restricted delivery mail on or before June 1 of said year to the last-known address of the owner of the assessed property. All such taxes collected or received by the county treasurer shall be paid by him to the clerk of such district. All taxes assessed as aforesaid shall be a lien against the special tracts of real property on which they have been assessed until paid, and said lien shall be coequal with the lien of ad valorem taxes and all other taxes, including special assessments, and prior and superior to all other liens. The statute of limitations shall not apply.

Historical Data

Title 19. Counties and County Officers
Chapter 20
Section 897 - County Clerks to Record Instruments without Fee.
Cite as: O.S. §.

All instruments and deeds filed for record in the office of the county clerk by or under the direction of the board of directors of any sewer improvement district located in such county shall be filed and recorded without any filing or recording fee being charged therefor.

Historical Data

Added by Laws 1953, p. 87, § 3.
The petition shall set forth and particularly describe the proposed boundaries of such district and shall be accompanied by a map of such proposed district, drawn to a scale of not less than one (1) inch to the mile. The petitioners shall accompany such petition with a good and sufficient bond, the amount and sureties of which shall be approved by the board of county commissioners, the sum of which is sufficient to cover the costs of the publications and of the election for the organization of the district will be paid in the event that such organization shall not be authorized or effected.

Such petition shall be filed with the county clerk of such county who shall present it to the board of county commissioners at their next regular or special meeting. Upon the presentation of such petition, the board of county commissioners shall set the same for hearing at a time not less than twenty (20) days nor more than forty (40) days from the date of presentation and shall direct the county clerk to give notice of such hearing by publication in a newspaper of general circulation in the county in which such proposed district is located. Such notice shall be published for two (2) consecutive weeks next preceding the date of such hearing. Such notice shall describe the boundaries of the proposed district, shall state the time and place of the hearing, and shall state that any person may appear and protest the organization of the district or the proposed boundaries thereof.

The board of county commissioners shall hold the hearing described in said notice, and it shall have jurisdiction to hear and determine all protests to the creation of such district and all matters pertaining to the same. It may amend the plan of such district by excluding from within its boundaries any lands which it may deem will not be benefited by the formation of such district, or by including other lands as a part thereof upon application of the owners of such land; provided, however, it shall not exclude from such district any lands which are completely surrounded by lands which are included in the proposed district.

At the conclusion of such hearing, the board of county commissioners shall make an order determining the boundaries of the proposed district, particularly describing them, and shall determine whether the formation of such district will be conducive to the public safety of the area incorporated therein. If said board determines that such district will be conducive to the public safety of the area incorporated therein, then said board shall give such proposed district a name and shall call an election of the qualified electors in the territory comprising such proposed district on the question of whether said district shall be organized.

Historical Data

Title 19. Counties and County Officers
Chapter 21
Section 901.3 - Election - Notice.
Cite as: O.S. §, __ __

The county clerk shall cause notice of the election to be given by publication once a week for two (2) successive weeks in a newspaper of general circulation in the territory comprising the proposed district. Such notice shall state the time and place of holding the election and set forth the description of the boundaries of the proposed district and its general purpose and intention. Such notice shall require the electors to cast ballots which contain the words: "Fire Protection District - Yes", and "Fire Protection District - No", or words equivalent thereto. All persons resident of such proposed district, who are qualified electors in their respective precincts, shall be qualified to vote on such proposition.

Historical Data

Title 19. Counties and County Officers
Chapter 21
Section 901.4 - Conduct of Election - Returns.
Cite as: O.S. § __ __

Such elections shall be conducted in accordance with the general election laws of the state and the regular election officials shall be in charge at the usual polling place of each regular precinct, or part of a precinct, which shall include lands within the boundaries of such proposed district. The returns of such election shall be made direct to the board of county commissioners who shall meet on the second Monday next following such election and proceed to canvass the vote cast thereat.

If, upon such canvass, it appears that at least three-fifths (3/5) of all the votes cast are "Fire Protection District - Yes", the board shall, by order declare such territory duly organized as a fire protection district under the name theretofore designated. Such order shall be filed for record in the office of the county clerk by the board of county commissioners and from that date such district shall be complete.

Historical Data

The board of directors shall establish a time and place for regular meetings, and in addition thereto, shall hold such special meetings as may be required for the proper transaction of business. Two (2) members shall constitute a quorum for the transaction of business and upon all questions requiring a vote there shall be a concurrence of at least two (2) members of such board. All records of said board must be open to the inspection of any elector during business hours.

The board shall have the power by general regulation, published in the manner provided for the publication of ordinances in incorporated towns, to regulate the construction of and order the suspension, discontinuance, removal, repair or cleaning of fire places, chimneys, stoves, stove pipes, flues, ovens, boilers or any other apparatus used in any building, factory, or business which might be dangerous in causing or promoting fires, and prescribe limits within which no business dangerous in causing or promoting fires may be carried on. In similar manner it may order the clearing of litter or removal of dry brush and rubbish or other inflammable material endangering the public safety by creating a fire hazard within the district, and provide for action on the part of the State Fire Marshal or the sheriff, or by civil action, for the prevention of hazards as provided by law.

**Historical Data**

To permit an apportionment of the cost of the benefits accruing by reason of the maintenance of fire protection, it shall be the duty of the clerk of the board to prepare and keep a record which shall be known as the fire protection district appraisal record. Such record shall contain the names of the owners of the lands and improvements on lands in the district as they appear on the tax rolls of the county or upon the deed records, the description of all property subject to ad valorem taxation, and the assessed value of such property as shown by the records of the county assessor. No error in the names of owners or in the description thereof shall invalidate the levy of assessments if sufficient description is given to identify such property.

**Historical Data**

When the board of directors shall have estimated the cost of such purchases and construction work, it shall call an election at which shall be submitted to the electors of the district the question of whether or not the bonds of the district shall be issued in the amount so determined; provided, such bonds shall not be issued for more than the actual estimated cost of such purchase and construction.

The resolution of the board calling such election shall divide the district into voting precincts of convenient size and a map thereof shall be filed with the district clerk. Such precincts so formed may be changed by the board any time thereafter, except that no change shall be made within thirty (30) days next preceding any election. The said resolution shall appoint for each precinct, from the electors of the district, one (1) clerk and two (2) judges, who shall constitute a board of election for such precinct. If the members appointed do not attend at the opening of the polls on the morning of the election, the board may appoint other electors of the district to supply the place or places of those absent. Said resolution shall designate the date, hour and place in the precincts where the election will be held.

Notice of such election shall be given by publication in some newspaper of general circulation in the county in which such district is located once a week for three (3) consecutive weeks next preceding the date of such election, and by posting such notice in three (3) public places in each election precinct, as established by said board of directors, for at least twenty (20) days prior to the date of such election.

Such notice shall specify:

1. The date of the election.
2. The location of the polling places.
3. The time that the polls will open and close.
4. The amount of bonds proposed to be issued.

One (1) of the judges of each precinct shall be chairman of the election board of the precinct and may: first, administer all oaths required in the progress of the election; second, appoint another judge or clerk, if during the progress of the election any judge or clerk ceases to act.

At such election, the ballots shall contain the words: "Bonds - Yes", and "Bonds - No", or words equivalent thereto.

The said election shall be held as nearly as may be in conformity with the provisions governing the election for the formation of the district; provided, no informalities in conducting such election shall invalidate the same if the election shall have been otherwise fairly conducted.

The board of directors shall meet as soon as practicable after the election and canvass the returns. If a majority of the ballots cast are "Bonds - Yes", the board shall cause negotiable bonds in said amount to be issued.
Historical Data

Added by Laws 1949, p. 157, § 15.
The board shall sell such bonds from time to time in such quantities as may be necessary and most advantageous to raise the money for the construction of the proposed work, the acquisition of property and rights and otherwise to fully carry out the objects and purposes of this act. Before making any sale of bonds the board shall, at a meeting, by resolution, declare its intention to sell a specified amount of the bonds and the day and hour and place of such sale and shall cause such resolution to be entered in the minutes and notice of the sale to be given by publication thereof at least ten (10) days in some newspaper of said county if published in a daily newspaper or two (2) weeks if published in a weekly newspaper, or said notice may be published in two (2) issues of a daily newspaper provided they are published a week apart. Said bonds may be sold either at public auction for cash to the highest bidder or upon sealed bids as determined by the board of directors. At the time appointed, the board shall award the purchase of the bonds to the highest responsible bidder, but shall reserve and always have the right to reject any and all bids, but said board shall in no event sell any of said bonds for less than par with accrued interest.

**Historical Data**

Added by Laws 1949, p. 158, § 17.
Such bonds and other evidences of indebtedness and the interest thereon shall be paid by revenue derived from an annual assessment upon the ad valorem taxed property of the district, and all the ad valorem taxed property of the district, including the ad valorem taxed property of public service corporations, shall be and remain liable to be assessed for such payments as herein provided.

**Historical Data**

Title 19. Counties and County Officers
Chapter 21
Section 901.19 - Levy of Assessment.
Cite as: O.S. § __ __

A. Each year the board shall levy an assessment sufficient to raise the annual interest on the outstanding bonds or other evidences of indebtedness, and, in addition thereto, an amount equal to the amount of the bonds to be retired in said year or the installment of principal to be amortized during said year.

B. 1. Except as otherwise provided by this subsection, the board shall also levy an annual assessment sufficient to care for the cost of operation of the district and the maintenance of the fire department and its equipment, and for payment of salaries of the officers and employees of the district, provided, that no such annual assessment for operation, maintenance, and salaries shall exceed seven (7) mills on the dollar of assessed value of the property in the district.

2. The board may levy an assessment over seven (7) mills but not to exceed ten (10) mills upon approval for such at an election held at such time and in such manner as provided by Section 901.5 of this title for election of board members.

3. If a county approves an exemption of household good of the head of families and livestock employed in support of the family pursuant to the provisions of subsection (b) of Section 6 of Article X of the Oklahoma Constitution, the mileage rate of any levy authorized by this section for the property located in a fire protection district which is in such county shall be adjusted by the mileage adjustment factor set forth in subsection (b) of Section 8A of Article X of the Oklahoma Constitution.

C. All assessments levied under the authority of Sections 901.1 through 901.50 of this title, shall be a lien against the tract of land on which they have been levied, until paid, and said lien shall be coequal with the lien of ad valorem and other taxes, including special assessments, and prior and superior to all other liens.

Historical Data

Upon direction of the board, the clerk must compute and enter in respective columns of the assessment book the respective sums in dollars and cents in each fund to be paid on each piece of property therein enumerated and the clerk shall, no later than twenty (20) days after the valuations of the county have been certified by the State Board of Equalization, certify to the county treasurer in which such district is located the amount of assessment in each fund levied upon each tract by said board and the said county treasurer shall enter the amount of each in separate columns of the tax list of his county and the said assessments shall be collected by the county treasurer at the same time and in the same manner as all other taxes are collected in this state. If any such assessment becomes delinquent, then it shall draw interest as a penalty after delinquency at the rate of eighteen percent (18%) per annum. All such assessments and penalties collected or received by the county treasurer shall be paid by him to the treasurer of the district.

If any assessment shall remain unpaid for six (6) months after the same is due, the board of directors of the district may institute an action in the district court to foreclose the lien of such assessment and penalty and for a reasonable attorney's fees. All or any portion of the delinquent properties may be joined in one action. The summons shall be issued upon such petition as in other civil action and the cause tried by the district court. Judgment shall be entered for the amount of such unpaid assessment and penalty, and reasonable attorney fees, which judgment shall bear interest at the rate of six percent (6%) per annum. In the event that said judgment together with interest and costs and attorney fees is not paid within thirty (30) days from its date an order of sale shall issue by the clerk of said court directing the sheriff of said county to sell said real estate in manner and form as in case of the foreclosure of mortgages on real estate, without appraisement. Such sale shall be subject to existing taxes and special assessments. In the event that the board of directors of the district does not institute action to foreclose such delinquent assessment within one (1) year from the date the same is due, the holder of any bond or coupon issued under the provisions of this act may institute an action for and on the behalf of the district to foreclose the lien of such assessment and penalty. All such actions to foreclose shall be commenced within three (3) years from the maturity of the said assessment.

Historical Data

No claims shall be paid by the treasurer of said district until the same shall have been presented and allowed by the board of directors and only warrants signed by the president and countersigned by the clerk, and if the district treasurer has not sufficient money on hand to pay such warrants when presented, he shall endorse thereon "not paid for want of funds" and endorse thereon the date presented, over his signature, and from the time of such presentation until paid such warrant shall draw interest at the rate of eleven percent (11%) per annum. All claims against the district shall be verified the same as is required in the case of claims filed against the counties in this state, and the clerk of the district is hereby authorized and empowered to administer oaths to the parties verifying such claims the same as a county clerk or a notary public might do. The district treasurer shall keep a register in which he shall enter each warrant presented for payment, showing the date and amount of such warrant, to whom payable, the date of the presentation for payment, the date of payment, and the amount paid in redemption thereof, and all warrants shall be paid in the order of their presentation for payment to the district treasurer. All warrants shall be drawn and payable to the claimant or his assignee only.

Historical Data

Any territory located within the same county of an existing district may be included in the limits of such district by decision of the board of directors, certified to the board of county commissioners, with the written consent of twenty-five percent (25%) of the holders of title to the territory sought to be included, or in the same manner as provided for the organization of fire protection districts. Such territory shall not be included or added to the territory of the district without the consent of the board of directors and the board of county commissioners. In the event such territory is included by decision of the board of directors, with the consent of the board of county commissioners and the written consent of twenty-five percent (25%) of the holders of title to the territory sought to be included, the notice, hearing and order requirements of Section 901.2 of this title and the notice and election requirements of Sections 901.3 and 901.4 of this title shall be followed in the same manner as for the organization of fire protection districts. In case any such territory is added to the district the property therein shall immediately become subject to the lien for the payment of bonds theretofore authorized by the district in the same manner as property within the district at the time of authorization of such bonds.

**Historical Data**

The board shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summaries, shall be published in a newspaper of general circulation in the district not less than five (5) days before the date of the hearing. Affidavit and proof of publication shall be attached to the budget when filed with the county clerk and State Auditor and Inspector. The district shall make available a sufficient number of copies of the proposed budgets as the board shall determine and have them available for review or for distribution or sale at the office of the district. At the public hearing on the budgets, any person may present to the board comments, recommendations or information on any part of the proposed budget.

Historical Data

A. Whenever ten persons who are holders of title to lands in a county located outside of the corporate limits of any incorporated city or town, or fifty-one percent (51%) of the property owners in the proposed district, shall petition the board of county commissioners of the county in which such area owned by them is located for the formation of a rural road improvement district, and the petitioners comply with the provisions of the Oklahoma Rural Road Improvement District Act, the board of county commissioners may enter its order organizing such district, and when so organized such district shall have the powers conferred herein or such as hereafter may be conferred by law upon such rural road improvement districts.

B. 1. The board of county commissioners is authorized to determine whether the election for organization of a rural road improvement district shall be conducted pursuant to the procedures set out in Section 902.5 of this title or pursuant to the procedures set out in Section 4 902.20 of this title.

2. The board of county commissioners is authorized to determine whether the elections for directors of a duly organized rural road improvement district shall be conducted pursuant to the provisions of Section 902.6 of this title or pursuant to the procedures set out in Section 5 902.21 of this title.

C. 1. Despite any provisions in this section to the contrary, if no persons reside in the proposed rural road district, the board of county commissioners may only conduct the election for the proposed organization of a rural road improvement district pursuant to the procedures set out in Section 902.20 of this title.

2. Despite any provisions in this section to the contrary, if no persons reside in the proposed rural road district, the board of county commissioners may only conduct the election for directors of a duly organized rural road improvement district pursuant to the procedures set out in Section 902.21 of this title.

Historical Data

The county clerk shall cause notice of the election to be given one (1) day a week for two (2) consecutive weeks by publication in a newspaper of general circulation in the territory comprising the proposed district. The notice shall state the time and place of holding the election and set forth the description of the boundaries of the proposed district and its general purpose and intention. All persons who are residents of the proposed district and who are registered voters in their respective precincts shall be qualified to vote on the proposition. If there are no persons who are residents of the proposed district, all persons owning real property within the proposed district who are registered voters shall be qualified to vote on the proposition.

Historical Data

The petition shall set forth and particularly describe the proposed boundaries of such district and shall be accompanied by a map of such proposed district. The petitioners shall accompany such petition with a cash deposit, the amount of which shall be approved by the board of county commissioners. The cash shall be deposited with the county treasurer in a special fund which shall be used for the purposes of defraying the costs of the publications and of the election for the organization of the district. Any unused portion of the amount deposited shall be refunded to the petitioners upon request.

The petition shall be filed with the county clerk of such county who shall present it to the board of county commissioners at their next regular or special meeting. Upon the presentation of the petition, the board of county commissioners shall set the petition for hearing at a time not less than twenty (20) days nor more than forty (40) days from the date of presentation and shall direct the county clerk to give notice of the hearing by publication in a newspaper of general circulation in the county in which the proposed district is located. The notice shall be published one (1) day a week for two (2) consecutive weeks preceding the date of such hearing. The notice shall describe the boundaries of the proposed district, shall state the time and place of the hearing, and shall state that any person may appear and protest the organization of the district or the proposed boundaries of the district.

The board of county commissioners shall hold the hearing described in the notice, and it shall have jurisdiction to hear and determine all protests to the creation of such district and all matters pertaining to the same. It may amend the plan of the district by excluding from within its boundaries any lands which it may deem will not be benefited by the formation of such district, or by including other lands as a part thereof upon application of the owners of such land. However, it shall not exclude from such district any lands which are completely surrounded by lands which are included in the proposed district.

At the conclusion of the hearing, the board of county commissioners shall make an order determining the boundaries of the proposed district, particularly describing them, and shall determine whether the formation of such district will be conducive to the improvement of safe travel in the incorporated area. If the board determines that the district will be conducive to safe travel in the area incorporated in the district and will be in the best interests of the people residing or owning real property in the district, then the board may give the proposed district a name and call an election of the registered voters in the territory comprising such proposed district, or if there are no registered voters in the territory comprising the proposed district, call an election of the owners of real property in the territory comprising the proposed district who are registered voters, on the question of whether the district shall be organized. In proclaiming the election, the board of county commissioners shall provide descriptions of the boundaries of the proposed district and maps of the proposed district in sufficient quantities to provide one for each polling place to be open during the election.

**Historical Data**
Such elections shall be conducted in accordance with the general election laws of the state and the regular election officials shall be in charge at the usual polling place of each regular precinct, or part of a precinct, which shall include lands within the boundaries of such proposed district. The county election board shall certify results of the election to the board of county commissioners who shall meet on the second Monday next following such election and proceed to determine the percentages of the vote cast.

If, upon such determination, it appears that at least three-fifths (3/5) of all the votes cast are "Rural Road Improvement District - Yes", the board shall, by order declare such territory duly organized as a rural road improvement district under the name theretofore designated. Such order shall be filed for record in the office of the county clerk and from that date such district shall be complete.

**Historical Data**

Added by Laws 1986, c. 93, § 5, eff. Nov. 1, 1986.
The board of directors of the district shall elect from its members a president, a vice-president and a secretary. The county treasurer of the county in which the district is located shall serve as treasurer, but shall not be a member of the board. The term and duties of the president, vice-president and secretary shall be fixed in the bylaws. The officers and members of the board shall serve without compensation.

**Historical Data**

To permit retirement of the bonded indebtedness of the rural road improvement district, it shall be the duty of the secretary of the board to prepare and keep a record which shall be known as the rural road improvement district property record. Such record shall contain the names of the owners of the lands in the district as they appear on the tax rolls of the county or upon the deed records, the description of all property subject to ad valorem taxation, and the assessed value of such property as shown by the records of the county assessor. No error in the names of owners or in the description thereof shall invalidate the levy of taxes provided for in the Oklahoma Rural Road Improvement District Act if sufficient description is given to identify such property.

Historical Data

Title 19. Counties and County Officers  
Chapter 21A  
Oklahoma Rural Road Improvement District Act  
Section 902.12 - Election on Decision of Issuance of Bond - Resolution of Board - Notice of Election - Conduct of Election - Canvass of Returns.  

A. When the board of directors shall have estimated the cost of purchases and construction work, it shall call an election at which shall be submitted to the registered voters of the district, or if there are no registered voters of the district, the owners of real property in the district who are registered voters, the question of whether the bonds of the district shall be issued in the amount so determined. However, bonds shall not be issued for more than the actual estimated cost of such purchase and construction.

B. The resolution of the board calling such election shall divide the district into voting precincts of convenient size and a map thereof shall be filed with the district secretary. The precincts so formed may be changed by the board any time thereafter, except that no change shall be made within thirty (30) days next preceding any election. The resolution shall appoint for each precinct, from the owners of real property in and residents of the district who are registered voters, or if there are no residents of the district, the owners of real property in the district who are registered voters, one clerk and two judges, who shall constitute a board of election for the precinct. If the members appointed do not attend at the opening of the polls on the morning of the election, the board may appoint other owners of real property in and residents of the district who are registered voters, or if there are no residents of the district, owners of real property in the district who are registered voters, to supply the place or places of those absent. The resolution shall designate the date, hour and place in the precincts where the election will be held.

C. Notice of the election shall be given by publication in some newspaper of general circulation in the county in which the district is located once a week for three (3) consecutive weeks next preceding the date of the election, and by posting the notice in three public places in each election precinct, as established by the board of directors, for at least twenty (20) days prior to the date of the election.

   The notice shall specify:

1. The date of the election;

2. The location of the polling places;

3. The time that the polls will open and close; and

4. The amount of bonds proposed to be issued.

D. One of the judges of each precinct shall be chairman of the election board of the precinct and may administer all oaths required in the progress of the election; and appoint another judge or clerk, if during the progress of the election any judge or clerk ceases to act.

E. At the election, the ballots shall contain the words: "Bonds - Yes", and "Bonds - No", or words equivalent thereto.
F. The election shall be held as nearly as may be in conformity with the provisions governing the election for the formation of the district. However, no county election board nor precinct election board shall be involved in conducting the election. No informalities in conducting the election shall invalidate the election if the election shall have been otherwise fairly conducted.

G. The board of directors shall meet as soon as practicable after the election and canvass the returns. If a majority of the ballots cast are “Bonds - Yes”, the board shall cause negotiable bonds in the amount to be issued.

Historical Data

Title 19. Counties and County Officers  
Chapter 21A  
Oklahoma Rural Road Improvement District Act  
Section 902.14 - Board to Sell Bonds.  
Cite as: O.S. § 902.14

The board shall sell such bonds from time to time in such quantities as may be necessary and most advantageous to raise the money for the construction of the proposed work, the acquisition of property and rights and otherwise to fully carry out the objects and purposes of the Oklahoma Rural Road Improvement District Act. Before making any sale of bonds the board shall, at a meeting, by resolution, declare its intention to sell a specified amount of the bonds and the day and hour and place of such sale and shall cause such resolution to be entered in the minutes and notice of the sale to be given by publication thereof at least ten (10) days in some newspaper of said county if published in a daily newspaper or two (2) weeks if published in a weekly newspaper, or said notice may be published in two issues of a daily newspaper provided they are published a week apart. Said bonds may be sold either at public auction for cash to the highest bidder or upon sealed bids as determined by the board of directors. At the time appointed, the board shall award the purchase of the bonds to the highest responsible bidder, but shall reserve and always have the right to reject any and all bids, but said board shall in no event sell any of said bonds for less than par with accrued interest.

_Historical Data_

Added by Laws 1986, c. 93, § 14, eff. Nov. 1, 1986.
Title 19. Counties and County Officers
Chapter 21A
Oklahoma Rural Road Improvement District Act
Section 902.15 - Bonds and Other Evidences of Indebtedness.
Cite as: O.S. §, __ __

Bonds and other evidences of indebtedness and the interest thereon shall be paid by revenue derived from an annual levy of not to exceed five (5) mills on the dollar upon the ad valorem taxed property of the district, and all the ad valorem taxed property of the district, including the ad valorem taxed property of public service corporations, shall be and remain liable to be assessed for such payments as herein provided; provided, if Article X, Section 8 of the Oklahoma Constitution requires one hundred percent (100%) of fair cash value to be taxable for purposes of ad valorem taxation, the maximum number of mills authorized by this section shall be three-fourths (3/4) of one (1) mill.

Historical Data

A. The board may also levy an additional annual assessment sufficient to care for the cost of operation of the district and the maintenance of its roads, equipment and for payment of the salaries of employees of the district, provided that no such annual assessment for operations, maintenance and salaries shall exceed three (3) mills on the dollar of the assessed valuation of the property in the district.

B. The board may call an election of the registered voters of the district, or if there are no registered voters of the district, the owners of real property in the district who are registered voters, in the manner provided for in Section 902.12 of this title, to determine whether or not the board shall levy an annual assessment not to exceed three (3) mills on the dollar of the assessed valuation of the property in the district for the purpose of providing additional funds for the operation of the district, the maintenance of its roads, equipment and salaries of the employees of the district. Such annual assessment shall be in addition to the annual assessment provided for in subsection A of this section. The number of mills shall be set forth in the resolution calling the election and, if approved, shall remain in effect until increased or decreased in a later election called in the manner provided for in Section 902.12 of this title, but the total additional annual levy shall not exceed three (3) mills.

Historical Data

The board of county commissioners of such counties may dedicate land or buildings as provided in Section 2 herein for a period of twenty-five (25) years, or for so long as the said lands and buildings shall be used or shall be convenient for use for said recreational purposes, or for a period of years not in excess of twenty-five (25) years, and for so long thereafter as the said lands and buildings may be used or may be convenient for use for said recreational purposes, provided that any dedication made pursuant to this section by the board of county commissioners shall be effective only after the said board of county commissioners shall have passed a resolution setting forth the terms of the dedication, and said resolution shall have been filed with the county clerk of said county; further provided that nothing in this section shall prevent such county from owning or operating recreational facilities without a formal dedication of such land or buildings as provided herein.

Historical Data

Added by Laws 1959, p. 93, § 3.
A. Whenever a petition as provided in the preceding section is filed with the county clerk, he shall thereupon give notice to the county commissioners of the filing and pendency of said petition, whereupon the county commissioners shall forthwith enter their order setting a public hearing upon said petition for a day certain and directing the county clerk to give notice of said hearing by legal publication for two (2) consecutive weeks in a newspaper published in each county containing any area embraced within the boundaries of the proposed district. Such newspapers shall have a general circulation in the county of publication. Provided, however, if there is a county in which there is no newspaper of general circulation published, notice of such hearing shall be given by posting in five (5) public places within said county, one of which shall be the county courthouse.

B. Such notice shall contain: a brief and concise statement describing the purpose of such hearing, a description of the area to be embraced within said district; a notice to all persons residing, and incorporated municipalities, within the proposed district that they may appear upon the date and at the time and place of said hearing to show cause, if any there be, why said petition should not be granted; and a notice to all rural residents of the proposed district that, if said district shall be ordered created, immediately following the entry of the order creating said district an organizational meeting to elect a board of directors and officers and to adopt bylaws will be held. In addition, the county clerk shall, at least ten (10) days before the date fixed for said hearing, give or send by registered or certified mail notice thereof to each of the petitioners.

**Historical Data**

Added by Laws 1974, c. 86, § 5, emerg. eff. April 19, 1974.
A. Every district incorporated hereunder shall have perpetual existence, subject to dissolution as provided by this act, and shall have power:

1. To sue and be sued, complain and defend, in its corporate name;

2. To adopt a seal which may be altered at pleasure, and to use it, or a facsimile thereof, as required by law;

3. To acquire by purchase, lease, gift or in any other manner, and to maintain, use and operate any and all property of any kind, real, personal or mixed, or any interest therein; and to construct, erect, purchase, lease as lessee and in any manner acquire, own, hold, maintain, operate, sell, dispose of, lease as lessor, exchange and mortgage buildings, equipment, apparatus and facilities necessary to serve the residents of the district;

4. To borrow money and otherwise contract indebtedness for the purposes set forth in this act, and, without limitation of the generality of the foregoing, to borrow money and accept grants from the federal government or from any corporation or agency created or designated by the federal government and, in connection with such loan or grant, to enter into such agreements as the federal government or such corporation or agency may require; and to issue its notes or obligations therefor, and to secure the payment thereof by mortgage, pledge or deed of trust on all or any property, assets, franchises, rights, privileges, licenses, rights-of-way, easements or revenues of the said district;

5. To make bylaws for the management and regulation of its affairs;

6. To appoint officers and employees, to prescribe their duties and to fix their compensation; and to employ such common and skilled labor and professional and other services as may be necessary to carry out the purpose of the district;

7. To sell or otherwise dispose of any property of any kind, real, personal or mixed, or any interest therein, which shall not be necessary to the carrying on of the business of the district;

8. To make any and all contracts necessary or convenient for the exercise of the powers of the district;

9. To do and perform all acts and things, and to have and exercise any and all powers as may be necessary, convenient or appropriate to effectuate the purposes for which the district is created;

10. To enter into contracts with the federal government, or any agency thereof, or the State of Oklahoma, or any political subdivision or agency thereof, for the construction, operation and maintenance of needs and demands of the district;
11. To enter into contracts jointly with any other district, municipality, city or town, the State of Oklahoma, the federal government, or any other governmental agency, or any of them, for the purpose of purchasing, constructing, acquiring and operating ambulance facilities or services;

12. To determine and collect charges for services performed by the district.

B. The board of directors shall, on or before July 1 of each year, file with the county clerk of each county in which any part of said district is located, an annual report for the preceding calendar year. Such report shall list all monies received and all monies disbursed during said calendar year. Said report shall also specify any and all indebtedness outstanding at the end of the calendar year.

Historical Data

Added by Laws 1974, c. 86, § 9, emerg. eff. April 19, 1974.
Notice shall be given, as provided in Section 5, of the filing of a petition for annexation fixing the time and place of hearing.

*Historical Data*

Added by Laws 1974, c. 86, § 12, emerg. eff. April 19, 1974.
Whenever a petition signed by three-fourths (3/4) of the residents in any district organized under provisions of this act or a petition signed by all of the directors of such district is presented to the board of county commissioners and it shall appear from said petition: that said district owns no property of any kind exclusive of records and files; that all of its debts and obligations have been fully paid; that the district is not functioning, and will probably continue to be inoperative because the board of directors is unable to obtain the necessary financing or for any other reason; the board of county commissioners shall, after such finding, issue a certificate stating the allegations in said petition as true and declaring said district dissolved, and shall make full minutes of such hearing in its journal and deliver said certificate to the secretary of said district. The secretary of said district shall, within thirty (30) days thereafter, deliver all records and files to the county clerk, and thereupon said district shall be dissolved.

**Historical Data**

Added by Laws 1974, c. 86, § 17, emerg. eff. April 19, 1974.
Title 19. Counties and County Officers
Chapter 29
Rural Ambulance Service Districts Act
Section 1221 - Consolidation of Districts.

Cite as: O.S. §  

A. Two (2) or more districts organized under this act may be consolidated into a single district by complying with the procedures prescribed in this section.

B. The proposal for consolidation shall be prepared in written form and shall set forth in detail the reasons for consolidation and the advantages which would accrue to each district from the proposal. The written proposal shall be considered and acted upon by the board of directors from each district affected at a duly called meeting. If the board of directors of each district approves the proposal by resolution, the proposal shall then be submitted to a vote of the residents of each district present at a regular or special meeting. If the consolidation proposal is not approved by such residents of each district affected, such districts may not be consolidated.

C. If the proposal is approved by such residents of each district, the boards of directors of the districts desiring to be consolidated shall join in filing a petition, addressed to the board of county commissioners having jurisdiction as provided by this section, for a hearing to consolidate such districts into a single district. Said petition shall set forth the necessity for such consolidation of two (2) or more districts, and that the consolidation of said districts shall be conducive to the public health, safety and welfare, and the purposes for which the districts were organized. The consolidation proposal as approved by the residents and the boards of directors of each district shall be attached to the petition as exhibits.

D. If the districts seeking consolidation are situated in one county, the petition shall be filed with the county clerk of said county, and the board of county commissioners of said county shall have jurisdiction to hear and determine the petition.

E. If the districts seeking consolidation are situated in different counties the petition shall be filed with the county clerk of the county in which the greatest portion of the area of the proposed consolidated district is located, and the board to determine the question of consolidation shall consist of the board of county commissioners from each of the counties, and a majority of the combined boards shall be necessary to render a decision.

F. Upon receipt of said petition, the county clerk shall thereupon give notice to the board or boards of county commissioners of the filing and pendency of said petition, whereupon the county commissioners of the county wherein the petition is filed shall enter its order setting hearing, and giving notice of the hearing, all in accordance with the provisions of this act for the creation of districts in the first instance. After the hearing, should the board find that the averments of the petition are true and that said districts, or any of them, should be consolidated, the board shall enter its order directing the consolidation of the districts. The order shall set forth the corporate name of the consolidated district under the name of "Consolidated Rural Ambulance Service District No. __________, __________ County(ies), Oklahoma." The order shall further provide that the consolidated district shall assume and become legally liable for all of the obligations of the districts consolidated into the single district.

G. Following the entry of said order, an organizational meeting of the combined residents of each of the districts shall be held for the purpose of electing directors and officers and adopting bylaws. This
organizational meeting shall be held in accordance with the provisions pertaining to the creation and organization of districts.

H. From any order of the board, an appeal may be taken in the manner as provided for appeals from decision of the board of county commissioners. All legal proceedings already instituted by or against any district involved in a consolidation proceeding may be revived and continued by or against the consolidated district by an order of the court substituting the name of such consolidated district.

Historical Data

Added by Laws 1974, c. 86, § 21, emerg. eff. April 19, 1974.
Any board of county commissioners in the State of Oklahoma is hereby empowered, within the
unincorporated limits of the county, to establish and change the grade of any road, street, avenue, lane,
alley, or other public place, and to permanently improve the same by grading, paving, constructing,
macadamizing, chatting or graveling, curbing, guttering, draining and otherwise improving the same,
including the installation of the necessary manholes, catch basins, inlets and drainage pipes and storm
sewers with necessary connections thereto for the purpose of providing for the adequate disposition of
surface water falling on such improvements or carried thereon, and to make all necessary connections,
whenever the public necessity may require such improvements.

Historical Data

The board of county commissioners shall have authority to contract for the services of consulting engineers to prepare the necessary surveys, plans, plats, profiles, estimates, and all other details for said work or improvements and to supervise said work. The consulting engineer may be a person, firm, or corporation, resident in or outside of the State of Oklahoma, duly registered as an engineer in the State of Oklahoma. The board of county commissioners shall have authority to contract for the services of bond attorneys or fiscal agents to prepare and sell the bonds of the assessment district as provided for by law. These services shall include the preparation of documents and transcripts, printing, advertising, appraising, delivering, and such other expenses as may be necessary to issue and to sell bonds of the assessment district.

The compensation for the engineering services shall not exceed the guidelines established by the Oklahoma Society of Professional Engineers. The compensation for the bond attorneys and fiscal agents shall be consistent with statutes prescribing fees for similar services for general obligation bonds issued by cities and counties. The county shall provide for the payment of such services and expenses from the assessments to be levied against the property as part of the cost of the improvements or from available county road funds.

Historical Data

Title 19. Counties and County Officers
     Chapter 30
         Section 1231 - Compensation of Abutting Property Holders - Failure to Compensate.
Cite as: O.S. §, __ __

No change of any grade previously established by such county shall be made without making due compensation to the record title holders of abutting property for any damage caused by such grade change to the permanent improvements erected on said property with reference to the grade previously established. The failure to make such compensation shall in no way invalidate such assessments on the property chargeable with such assessments as provided in Section 1240 of this title.

Historical Data

When the board of county commissioners deems it necessary to construct a project, grade, pave, macadamize, chat, gravel, curb, gutter, drain, or otherwise improve any road, street, alley, avenue, lane, or any part thereof, which has been established, within the unincorporated area of such county, it shall, by resolution, require the county engineer, or if there is no county engineer, a licensed engineer whose services have been contracted for, as provided by law, to prepare preliminary plans which shall include a typical section of the contemplated work or improvement, type or types of material, approximate thicknesses and widths, a preliminary estimate of the cost of such improvement, together with the cost of any improvements or draining connections directly chargeable to the property, and an assessment plat showing the area to be assessed. The resolution may provide for one or more types of construction, and the engineer shall separately estimate the cost of each type of construction. Each estimate may be in a lump sum or by unit prices, whichever seems most desirable to said engineer, for the complete improvement. The estimate shall also include the cost of advertising, appraising, engineering, and such other expense or contingencies, including attorneys and fiscal agents fees which in the judgment of such engineer are necessary or essential to the completion of such work or improvement and the payment of the cost thereof. Should more than one road, street, avenue, alley, lane, public place, or part thereof, be included in such resolution, separate estimates as to each shall be made, and any protest or objection shall be made and considered separately. For the purpose of protest in accordance with Section 1234 of this title, disconnected parts of the same street shall be treated as separate streets.

The resolution shall also require the county assessor to prepare a preliminary assessment roll based on the cost estimates of the preliminary plans and the assessor's estimate of the apportionment of benefits to the respective lots or tracts of land.

**Historical Data**

A. Any county creating a road improvement district pursuant to the provisions of Sections 1230 through 1262 of this title, except as provided for in Section 1236 of this title, shall provide notice to the affected record title holders of private property and an opportunity to protest against said improvements. Any number of roads, streets, avenues, lanes, alleys, or other public places, or parts thereof, to be improved may be included in one notice. Any protest or objection shall be made and considered separately as to each road, street, avenue, lane, alley, or other public place, or parts thereof. For purposes of protest in accordance with this section, disconnected parts of the same street shall be treated as separate streets.

B. Upon the filing of said plans, plat, typical section, and preliminary estimate of the cost of such work or improvements with the county clerk, the board of county commissioners shall examine the same and, if found satisfactory, shall by resolution adopt and approve the same and declare the improvement necessary to be done. Said resolution shall be published in six consecutive issues of a daily newspaper or two consecutive issues of a weekly newspaper published in the county and having a general circulation within the county. The resolution shall provide that the record title holders of more than forty percent (40%) of the area of land liable to assessment to pay for the improvement of any road, street, avenue, lane, alley, or other public place, or part thereof, choosing to protest such road improvement shall file with the county clerk of said county their protest in writing against the improvement within fifteen (15) days after the last publication of the resolution. If such protest is not filed within the specified period, the county shall have the power to cause such improvements to be made and to contract for such improvements and to levy assessments for the payment of such improvements. Any number of roads, streets, avenues, lanes, alleys, or other public places, or parts thereof, to be improved may be included in one resolution. After any road, street, avenue, lane, alley, or other public place, or part thereof, has been protested by the record title holders of more than forty percent (40%) of the land liable to assessment for such improvement, the board of county commissioners of said county shall not include the same in proceedings pursuant to the provisions of Sections 1230 through 1262 of this title for a period of six (6) months except upon petitions as provided by Section 1236 of this title.

C. If sufficient protests are filed as to any one or more of such roads, streets, avenues, lanes, alleys, or other public places, or parts thereof, the same shall be eliminated from said proceedings, but the other roads, streets, avenues, lanes, alleys, or other public places, or parts thereof, as to which sufficient protests have not been filed shall not be affected thereby. The provisions of this subsection shall not apply to any development pursuant to the provisions of Section 1236 of this title.

D. Any person, firm, corporation, administrator, or guardian holding the title to said lands liable to assessment may enter a protest or objection.

E. The finding of the board as to the sufficiency or insufficiency of the protest shall be conclusive and binding for all purposes and against all persons. The board shall have the power to have hearings on said protest and compel the attendance of witnesses under oath to determine the sufficiency of said protest. No action or suit to question the findings of the board on the sufficiency of said protests shall be commenced later than fifteen (15) days after such finding. Not less than ten (10) days before the hearing the county clerk shall notify each record title holder of lots or tracts of land within said district as shown by the current ownership rolls prepared and certified by the county clerk within sixty (60) days last preceding the date of the notification in the following manner:
1. By mailing a postal card directly to said record title holder at his last-known address as shown by the ownership roll, notifying said record title holder of the initiation of proceedings and advising him that his property will be liable to assessment and referring him to the issues of the newspaper in which the resolution is or will be published. If titles to several tracts appear to be held by the same person, all may be included in the same notification; or

2. In lieu of the mailing of a postal card, the county clerk may mail to each record title holder a copy of the newspaper publication. Proof of the notification given shall be made by certificate of the clerk which shall be filed in his office. Failure of any one of said record title holders to receive said notification shall not invalidate any of the proceedings made pursuant to the provisions of this section.

*Historical Data*

Any record title holder of property or other person interested in such proposed improvement shall have the right to institute an action to contest the action of the board of county commissioners of such county in adopting and approving the plans, plats, typical sections, or estimates filed by the engineer in the district court of the county in which a road improvement district is located at any time not later than fifteen (15) days after publication of the resolution provided for in Section 1234 of this title. Any suit instituted after the expiration of said fifteen (15) days shall not be maintained to question such plans, plats, typical sections, or estimates and the record title holders of property liable for assessment shall be deemed to have waived all objections to such proposed improvement.

Historical Data

Title 19. Counties and County Officers
Chapter 35
Emergency Medical Service District Budget Act
Section 1714 - Public Hearing on Proposed Budget.
Cite as: O.S. § __ __

The board shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summaries, shall be published in a newspaper of general circulation in the district not less than five (5) days before the date of the hearing. Affidavit and proof of publication shall be attached to the budget when filed with the county excise board and State Auditor and Inspector. The district shall make available a sufficient number of copies of the proposed budgets as the board shall determine and have them available for review or for distribution or sale at the office of the district. At the public hearing on the budgets, any person may present to the board comments, recommendations or information on any part of the proposed budget.

Historical Data

If the record title holders of more than sixty percent (60%) of the area of the land liable to assessments for any improvement petition the county commissioners of such county for the improvement of any road, street, alley, lane, or avenue, or part thereof, not less than six hundred (600) feet in length, the petition shall describe the character of the improvement desired, the width of the same, and the materials preferred by the petitioners for such improvement. The petition shall show the petitioners are the record title holders of the land liable for assessment and shall include a plat of the area to be assessed which shows the area of each parcel of land to be assessed on a pro rata basis of the entire area to be assessed, the preliminary plans, typical sections, and estimates. The notice providing for determining the necessity of such improvements shall not be published as provided in Section 1234 of this title.

The finding of the board of county commissioners as to the sufficiency of any such petition shall be conclusive and binding for all purposes, including prohibiting protest or objection to such improvement, and against all persons. The board shall have the power to have hearings on said petition and compel the attendance of witnesses under oath to determine the sufficiency of said petition, and no action or suit to question the findings of the board on the sufficiency of said petition shall be commenced later than fifteen (15) days after such finding. Upon finding the petition sufficient, the board shall cause such improvements to be made in accordance with the prayer of said petition as nearly as may be practicable.

**Historical Data**

Whenever the petition provided for by Section 1236 of this title is presented, or when the board of county commissioners of any county has determined to pave or otherwise improve any road, street, avenue, lane, alley, or other public place, and has passed the required resolution, the board shall then have the power to establish all rules and regulations as may be necessary to require the record title holders of all property subject to assessment to pay the cost of such improvement, to cause to be put in and constructed all drainage in and underneath the streets, avenues, lanes, and alleys, and other public places where such improvements are made, and all cost and expense for making such connections not paid for by the record title holder of property may be contracted for by said county and shall be taxed as a direct charge against such property and shall be included in and made a part of the assessment to cover the cost of such improvement.

Any assessment made pursuant to this section shall be subject to an annual revision by the county commissioners. Such revision shall be made to equitably distribute the benefits and costs of such improvements. The commissioners shall not raise the revision above the amount of the original assessment.

**Historical Data**

After the expiration of the time for objection or protest on the part of the record title holders of property to an improvement, or if insufficient protest is filed, the board of county commissioners shall adopt a resolution declaring that no such protest has been filed, or that such protest, if filed, was insufficient and expressing the determination of the board to proceed with the improvement. Such resolution shall require the engineer to immediately file detailed plans, profiles, specifications, and estimates of probable cost. After the filing of said plans, profiles, specifications, and estimates, the board shall examine the same, and if found satisfactory, shall, by resolution, adopt and approve the same. The resolution shall state the material to be used and that the work or improvement will be constructed in accordance with the final detailed plans, specifications, and profiles of the engineer. The resolution shall set forth any reasonable terms and conditions that the board of county commissioners deems proper to impose. The board, by resolution, shall also provide that the contractor shall execute to the county a good and sufficient bond in an amount to be stated in the resolution, conditioned for the full and faithful execution of the work and the performance of the contract for the protection of the county and all record title holders of property interested, against any loss or damage by reason of the negligence of the contractor, improper execution of the work or improvement, or the use of inferior material, and shall also require a bond, in an amount to be stated in said resolution, for the maintenance of said improvements against any failure due to defective workmanship or materials for a period of not less than one (1) year from the time of its completion and acceptance. Such maintenance bond shall not be required where such road improvements consist of oil and chips or graveling. The resolution shall also require the execution of a good and sufficient bond for payment of labor and material conditioned in accordance with the laws of this state. The resolution shall also direct the county clerk after the filing of said final plans, profiles, specifications, and estimates to advertise for sealed bids for furnishing the materials and performing the work necessary in making the improvement. The notice for such bids shall state the roads, streets, avenues, or other public places to be improved, the kind of improvements proposed, what bonds will be required to be executed by the contractor, shall refer to the plans and specifications, and shall state the date, time, and place where such sealed bids shall be filed, and the date and place the same will be considered by the board. The notice shall be published in accordance with the provisions of the Public Competitive Bidding Act of 1974. No action or suit to question the adoption of said resolution, or the sufficiency of the same or the final, detailed estimate of the engineer, shall be commenced later than fifteen (15) days after the first publication of said notice.

The resolution provided for in this section shall be adopted not later than six (6) months after the adoption of the resolution of necessity provided for in Section 1234 of this title or within six (6) months after the filing of a proper petition for the construction of the contemplated improvements.

**Historical Data**

At the time and place specified in the notice to contractors, the board of county commissioners shall examine all bids received and, without unnecessary delay, award the contract to the lowest and best bidder, who will perform the work and furnish the materials which have been selected, and perform all the conditions imposed by the board, as prescribed in the resolution for the work or improvement and notice for proposals. The aggregate amount of the contract shall not exceed the final estimate of cost submitted by the engineer for the improvement as provided in Section 1238 of this title. In the event of any excess in cost over said engineer's estimate, the excess shall be void and no assessments for such excess levied. The board shall have the right to award a contract for all or a portion of such improvement or to reject any or all bids, and to readvertise for other bids when any such bids are not, in its judgment, satisfactory. The letting of the bid shall not be complete until the contract is duly executed, and the bonds approved.

Historical Data

Within ten (10) days of the filing of the final plans, specifications and cost estimates with the county clerk, the board of county commissioners shall, by resolution, direct the county assessor to appraise and apportion the benefits to the several lots and tracts of land which shall be described in the resolution according to the record title of the land. Any error in the description of any lot or tract of land liable for assessments shall not invalidate such assessment or lien.

**Historical Data**

It shall be the duty of the county assessor, within five (5) days after being directed to appraise the property, to proceed to appraise and apportion the benefits to such lots and tracts of land as shall have been designated by the board of county commissioners, according to the title as aforesaid, after having taken and subscribed an oath to make a true and impartial appraisement and apportionment. A written report of such appraisement and apportionment shall be returned and filed with the county clerk within ten (10) days from the date of notice to the county assessor.

Historical Data

When the report required pursuant to the provisions of Section 1241 of this title has been returned, the board of county commissioners shall appoint a time for holding a hearing to hear any complaints or objections that may be made concerning the appraisal and apportionment as to any of such lots or tracts of land. Notice of such hearing shall be published by the county clerk in six consecutive issues of a daily newspaper or two consecutive issues of a weekly newspaper of general circulation published in said county. The time fixed for said hearing shall be not less than five (5) nor more than ten (10) days from the last publication. Not less than ten (10) days before said hearing the clerk shall notify each listed record title holder of lots or tracts of land within said district as shown by the current ownership rolls in the county treasurer’s office in the manner provided pursuant to the provisions of Section 1234 of this title.

**Historical Data**

A. The board of county commissioners conducting said hearing or any adjournment thereof shall have the power to review and correct said appraisal and apportionment, and to raise or lower the same as to any lots or tracts of land, as they shall deem just, and shall, by resolution, confirm the same as so revised and corrected by them.

B. At or prior to said hearing, any person, firm or corporation may file objections in writing against the validity or amount of any proposed assessment, specifically setting forth the nature thereof, and shall have full opportunity to be heard thereon. The board of county commissioners shall adjudicate and determine said objections and shall make such order as may be just and proper. Any objections to the regularity of the proceedings with reference to the making of the improvement or the validity or the amount of any assessment, shall be deemed waived unless presented at the time and in the manner herein specified.

Historical Data

Any property which a city, town, county, or any board of education or school district shall hold title to shall be treated and considered the same as the property of other record title holders. Such city, town, county, school district, or board of education within the district to be assessed may pay the total assessment against its property without interest within thirty (30) days from the date of the publication of the resolution levying the assessment or, in the event the assessment is not paid in full without interest within the thirty-day period, the city, town, county, school district, or board of education shall annually provide by the levy of taxes in a sufficient sum to pay the maturing installments of assessments and interest on said assessments.

Historical Data

Title 19. Counties and County Officers
   Chapter 30
Cite as: O.S. § ___

Historical Data

Title 19. Counties and County Officers
Chapter 30
Section 1246 - Street Intersections and Alley Crossings - Improvement Costs - State Aid.
Cite as: O.S. §, __ __

A. The board of county commissioners, in its discretion, may provide for the payment of the cost for improving streets, roads, intersections, alley crossings, or any part thereof, out of the county road fund.

B. The Transportation Commission is authorized in its sole discretion to enter into agreements with the board of county commissioners of any county for participation with State Highway Construction and Maintenance Funds in the cost of any improvements on roads and streets which are a part of the state highway system, and such agreements may provide for the award and supervision of the contract by said county, the state's share of the cost to be due and payable upon completion of the project.

Historical Data

Assessments in conformity to the appraisement and apportionment, as corrected and confirmed by the board of county commissioners, shall be payable in ten equal annual installments. The assessments shall bear interest at the rate of not more than thirteen percent (13%) per annum until paid, payable in each year at such time as the installments are made payable. The board of county commissioners of said county shall levy assessments by resolution in accordance with said appraisement and apportionment, as confirmed, against the record title holders of lots and tracts of land liable for said assessments. The resolution shall provide that the record title holders of the assessed property shall have the privilege of paying the amounts of their respective assessments without interest within thirty (30) days from the date of the publication of such resolution. The special assessments and each installment of such assessments and the interest on such assessments are hereby declared to be a lien against the lots and tracts of land assessed from the date of the publication of the resolution levying the same. Said lien shall be coequal with the lien of other taxes and prior and superior to all other liens against such lots or tracts of land. The lien shall continue for unpaid installments and interest until such assessments and interest thereon shall be fully paid. Unmatured installments shall not be deemed to be within the terms of any general covenant of warranty.

Historical Data

As soon as the assessing ordinance is adopted, the county clerk shall prepare a book which shall be known as the road assessment record in which he shall enter the names of each person holding title to the land to be assessed as ascertained from the records of the county, or in case the name of the record title holder is not known, a statement to that effect and description of the lot, tract, or subdivision, with a blank space for entering the amount of the assessment and with a suitable column for entering the payments which may be made from time to time on account of such assessment.

Historical Data

The first installment of the assessment, together with interest upon the whole assessment from the date of the passage of the assessing resolution to the first day of the next September, shall be due and payable in cash on or before the first day of September next succeeding the passage of the resolution. If such assessing resolution is not passed prior to the first day of July, the first installment of such assessment shall be due and payable in cash with interest from the date of the passage of such assessing resolution to the first day of September of the following year. In case any installment or interest is not paid when due, the installment so matured and unpaid and the unpaid interest thereon shall draw interest at the rate of fifteen percent (15%) per annum from maturity until paid, except otherwise provided. All assessments and interest shall be collected by the county clerk and shall be paid to the county treasurer who shall keep the same in a separate special fund for the purpose of paying the bonds and interest thereon, issued against such assessments. After the payment of all bonds and interest thereon, any surplus remaining in said fund shall be used for the purpose of repairing and maintaining any improvement for which assessments have been levied, and for no other purpose. No statute of limitations shall commence to run against any installment until after the maturity of all installments.

Historical Data

The assessments provided for and levied pursuant to the provisions of Sections 1230 through 1262 of this title shall be payable as the installments become due, together with the interest on said installments, to the county clerk who shall give proper receipts for such payments and credit the same upon the road assessment record. The county clerk shall be required to execute a good and sufficient bond, with sureties, and in an amount to be approved by the board of county commissioners, payable to the county, conditioned for the faithful performance of the duties enjoined upon him as provided by Sections 1230 through 1262 of this title as collector of said assessments. It shall be the duty of the county clerk to keep an accurate account of all such collections made by him and to pay to the county treasurer daily the amounts of such assessments collected by him. The amounts so collected and paid to the county treasurer shall constitute a separate, special fund to be used and applied to the payment of such bonds and the interest thereon, as provided by Sections 1257 through 1260 of this title. It shall be the duty of the county clerk, not less than thirty (30) days and not more than forty (40) days before the maturity of any installment of such assessments, to publish in two successive issues of a daily newspaper or in one issue of a weekly newspaper, published in the county and of general circulation in said county, a notice advising the record title holder of the land affected by such assessment of the date when such installment and interest will be due, and designating the road, street, streets, or other public places, or parts thereof, for the improvement of which such assessments have been levied, and that unless such assessments shall be promptly paid, said installment and interest shall bear interest at the rate of twelve percent (12%) per annum until paid, and proceedings taken according to law to collect said installment and interest. It shall be the duty of the county clerk, promptly after the date of maturity of any such installment and interest and on or before the fifteenth day of September in each year, to certify such installment and interest due to the county treasurer of the county in which the improvement district is located, which installment and interest shall be placed by said county treasurer upon the November delinquent tax list of the same year prepared by the treasurer of said county and collected as other delinquent taxes are collected. It shall be the duty of the county treasurer to collect such installments of assessment, together with interest and penalty, so certified to him by the county clerk, as provided for in this section, but any taxpayer shall have the right to pay his ad valorem taxes to the county treasurer regardless of the delinquency of such assessments. Within thirty (30) days from the receipt of such delinquent assessments, interest and penalty collected by the county treasurer shall be disbursed in accordance with the provisions of Sections 1230 through 1262 of this title. Failure of the county clerk to publish notice of the maturing of any installment and interest shall in no way affect the validity of the proceedings to collect such installment and interest pursuant to the provisions of this section. All payments to the county treasurer on account of such assessments shall be certified by him to the county clerk to be credited on the road assessment record.

Historical Data

Any holder of any road improvement bond issued pursuant to the provisions of Sections 1230 through 1262 of this title shall have the right to institute, in the name of the county issuing such bond, an action in the district court of the county in which said property is located to foreclose the lien of such assessment whenever such assessment, or any installment thereof, is delinquent for a period of at least twelve (12) months. The petition shall state generally the ownership of such bond, describing the property assessed, the nature of the improvement, the amount of the unpaid delinquent assessment and penalty thereon at the rate of fifteen percent (15%) per annum, and praying for the foreclosure of such lien. Summons shall be issued on such petition as in other civil actions and the cause tried in the district court. Judgment may be entered on such petition for the amount of such unpaid assessment or installment together with interest thereon at the rate of fifteen percent (15%) per annum from the date such assessment or installment was due and payable up to the time of the institution of such action and for the sum of fifteen percent (15%) interest on said judgment from the time of the institution of such action until said judgment is paid. In the event said judgment, together with interest and costs, is not paid within six (6) months after the date the judgment was rendered, an order of sale shall be issued by the clerk of said court directing the sheriff of the county to sell said real estate in manner and form as in the case of sale of real estate under execution. The judgment shall carry the costs of such action together with the costs of such sale. Upon the payment of such judgment, the amount of the payment, exclusive of costs, shall be paid to the county treasurer and become a part of the fund to pay such outstanding bonds and interest. The judgment shall provide for the sale of the real estate subject to existing general or ad valorem taxes and special assessments. All record title holders or encumbrancers shall be made parties defendant in such suit. Upon the institution of an action to collect delinquent and unpaid assessments in any improvement district within one (1) year of the completion of any improvement, county commissioners of any county shall require the contractor performing such work or improvement to make and execute a good and sufficient surety bond or deposit sufficient securities or obligations of the United States of America, of this state, or some municipality subdivision thereof, to be approved by said board of county commissioners in the sum to be determined by the board of county commissioners, in no case to be less than ten percent (10%) of the contract price, conditioned that the contractor will immediately reimburse the county for the maintenance of said improvements against any failure due to defective workmanship or materials for a period of one (1) year from the time of its completion and acceptances.

**Historical Data**

Title 19. Counties and County Officers  
Chapter 30  
Section 1252 - Penalties for Delinquent Taxes - Disposition.  
Cite as: O.S. § __ __

All penalties for delinquent taxes, including penalties on special assessments and the interest of bonds for paving or other special assessment bonds, over and above the amount specified in the face thereof, shall be and become the property of the county and shall be collected by the county treasurer.

Historical Data

No suit shall be sustained to set aside any assessment, or to contest the area of assessment, or to enjoin the board of county commissioners from levying or collecting any such assessment, or installment thereof, or interest or penalty thereon, or issuing the bonds, or providing for their payment or contesting the validity thereof on any ground, or for any reason, other than for the failure of the board to adopt and publish the resolution declaring the necessity for such improvements and the publication thereof as provided in Section 6 of this act, and to give notice of the hearing on the return of the appraisers unless such suit shall be commenced not more than fifteen (15) days after the publication of the resolution levying assessments and no suit shall be sustained after the work has been completed and accepted by such county, except for failure to give such notice of the preliminary resolution of necessity or the failure to give the notice of the hearing on such return of the appraisers; and provided, further, that in the event any special assessment shall be found to be invalid or insufficient, in whole or in part, for any reason whatever the board may, at any time in such manner provided for levying an original assessment, proceed to cause a new assessment to be made and levied which shall have like force and effect as an original assessment.

Historical Data

Title 19. Counties and County Officers
Chapter 30
Section 1254 - Acceptance of Improvements.
Cite as: O.S. § __ __

Upon the completion of the improvement, the board of county commissioners shall determine whether or not such work has been completed in accordance with the plans, profiles, specifications and contract therefor, and if found to be in compliance therewith shall accept the same, and when so accepted such action shall be conclusively binding upon all persons interested and upon the court.

Historical Data

In all cases where the board of county commissioners shall deem it necessary to pave, construct, macadamize, chat or gravel, curb, gutter, drain or otherwise improve any road, street, avenue, alley, lane or any part thereof, which shall have been heretofore paved, constructed, macadamized, curbed, guttered, drained or otherwise improved, such improvement is authorized to be done under and in pursuance of the provisions of this act, and in such case all provisions of this act for making such improvements and levying assessments therefor and the issuance of bonds shall apply.

**Historical Data**

Upon acceptance by the board of county commissioners of said improvements, and before the final payment of the contract price, the board of county commissioners of any county shall require the contractor performing such work to make and execute a good and sufficient surety bond or deposit sufficient securities or obligations of the United States of America or of the State of Oklahoma or some municipality subdivision thereof to be approved by said board of county commissioners in the sum to be determined by the board of county commissioners, in no case to be less than ten percent (10%) of the contract price, conditioned that the contractor will immediately reimburse the county for the maintenance of said improvements against any failure due to defective workmanship or materials for a period of five (5) years from the time of its completion and acceptance. Whenever any repairs of said improvements due to defective workmanship or materials are deemed necessary by the board of county commissioners they shall order the same to be made under the supervision of the county engineer or, where there is no county engineer, contract for the services of a qualified engineer and the costs thereof certified to by said engineer; and, when approved by the board of county commissioners, the contractor and his bondsmen shall be notified of the amount expended and shall immediately become liable therefor.

**Historical Data**

The board of county commissioners of any county, after the expiration of thirty (30) days from the
publication of the assessing resolution, within which period the whole of any assessment may be paid
without interest, shall provide by resolution for the issuance of negotiable bonds in the aggregate amount
of such assessments then remaining unpaid. The bonds shall bear a date of thirty (30) days after the
publication of the resolution levying the assessments, and be of such denominations as the board of
county commissioners and the bond attorney shall determine. The bonds shall in no event become a
liability of the county issuing the same. The bonds shall be payable on or before October 1 next
succeeding the September 1 on which the last installment of assessments shall mature, with interest at
the rate of not to exceed thirteen percent (13%) per annum, payable October 1 next succeeding the due
date of the first installment of assessments, and semiannually thereafter, until maturity, and fifteen
percent (15%) per annum after maturity. Said bonds shall be designated as Road Improvement Bonds,
and shall recite the roads, streets, alleys, avenues, lanes, or parts thereof, or other public places, for the
improvement of which they have been issued and that they are payable, in cash, from the assessments
which have been levied upon the lots and tracts of land benefited by said improvement and from the
accumulation of the interest and penalty provided for. Said bonds shall be signed by the county
commissioners of such county and attested by the county clerk, and shall have an impression of the
corporate seal of the county thereon. The bonds and interest shall be payable at such place, either within
or without the State of Oklahoma, as shall be designated therein. Said bonds shall be issued in series,
and the bonds of each series shall be numbered consecutively beginning with number one, and said
bonds of each series shall be payable, in cash, in their numerical order. Such bonds shall be registered
by the county clerk and treasurer of such county in a book to be provided for that purpose and each bond
shall bear a certificate of such registration. Upon the books of such treasurer shall be noted the name of
the holder thereof and his address, and any subsequent holder may cause the same to be registered in
the name thereof upon submission of proper proof of ownership. The county shall have the right to call in
and pay said bonds or any number thereof in the following manner: Whenever there shall be sufficient
funds in the hands of the county treasurer after the payment of all interest due and to become due within
the next six (6) months, such treasurer shall on or before March 10 and September 10 of any year give
notice by registered mail addressed to the last registered holder of the bonds called, at the address
appearing upon his registry that there have accumulated funds sufficient to pay the designated bonds,
and interest thereon to April 1 next or October 1 next, and directing the presentation of such bond or
bonds for payment and cancellation. The bond or bonds will cease to bear interest after said April 1 next
or said October 1 next, and upon the payment and cancellation of said bond or bonds, proper entry
thereof shall be made upon the books of the clerk and treasurer. It is hereby made the duty of such
county treasurer upon the accumulation of sufficient funds as provided to pay one or more bonds to call
and pay such bond or bonds, and in the event of failure to do so, he shall be liable for all such damages
as may result therefrom. The provisions of this section may be enforced by appropriate proceedings in
mandamus against such treasurer.

The bonds issued under this section shall have the same Oklahoma tax status as is given by the federal
government.

Historical Data

The proceeds from the sale of the bonds pursuant to the provisions of Section 1257 of this title shall be deposited in separate accounts established for each improvement and disbursed only for the cost associated with the respective improvement. Payment to the contractor shall be in parcels on the completion of the work or improvement or any part thereof, not less than one block, to an amount equal to the improvement so completed and accepted. Any funds not disbursed shall be utilized by the county commissioners to recall outstanding bonds.

**Historical Data**

Title 19. Counties and County Officers
Chapter 30
Section 1259 - Registration of Bonds - Transfer or Assignment.
Cite as: O.S. § __ __

The owner or holder of any road improvement bonds heretofore or hereafter issued by any county in the State of Oklahoma for the payment of road or street improvements in any such county shall register such bond with the county clerk or appointed agent of such county by presenting same to such clerk, who shall thereupon enter in a book to be kept for that purpose, a description of such bond, and the name of the owner or holder presenting the same for registration, and the date of registration thereof, and endorse upon such bond, over his signature, or a facsimile of his signature, the legend, "registered in my office". After registration of any such bond no transfer or assignment thereof shall be valid until such transfer or assignment has been registered with the clerk or appointed agent of such county.

Historical Data

Whenever the outstanding bonds in any series issued for the payment of road or street improvements in any district have been registered in accordance with the provisions of Section 1259 of this title, all of the registered owners of all of such bonds may file their consent in writing with the county clerk in which such district is located, that bonds of such series may be used in payment of special assessments in accordance with the provisions of this act; and such written consent shall be binding upon any transferee or assignee of any of such bonds, and upon all of the registered owners signing the same, as to all payments made in pursuance hereof, until written notice be filed with the clerk by any such registered owner, or registered transferee or assignee, of any such bond, terminating his consent thereto. After such written consent is filed, as aforesaid, and until written notice of termination is given as herein provided, the owner of any property in any such road improvement district may, with the written consent of the registered owner, or owners thereof, present to the county clerk of such county, the bond bearing the lowest serial number of the bonds outstanding in such series, or if the same be insufficient, then he may present the next serially numbered bond, or bonds, as the case may require, in payment of the special assessment, or of any installment thereof, upon said owner’s property in such road improvement district, whether delinquent or unmatured, with all interest and penalty thereon. The clerk of said county shall endorse upon said bond, or bonds, the amount of the installment, or installments, and interest and penalty thereon, for which the registered owner, or owners, consent that said bond may be tendered as payment, and thereupon the clerk shall issue a receipt to the owner of such property to the extent of such installment, together with interest and penalty, for which credit has been endorsed, as aforesaid, upon said bond or bonds. Whenever the credits upon any such bond so endorsed equals the principal amount of such bond, together with all matured interest, said bond, together with all interest, whether due or to become due, shall be canceled by such clerk.

**Historical Data**

Title 19. Counties and County Officers  
Chapter 30  
Section 1261 - Delinquent Assessments or Installments - Presentment of Bond Receipt as Payment - Discharge of Liens.  
Cite as: O.S. § __ __  

In the event any such road or street improvement assessment, or installments thereof, paid by endorsement upon such bonds, as provided in Section 32 of this act, are delinquent and in the hands of the county treasurer of the county, for collection, then said receipt issued by the county clerk of such county, as herein provided for, may be presented by the holder thereof to the county treasurer of such county, who shall thereupon endorse upon his records the satisfaction and discharge of the improvement taxes upon the property for the installments described in such receipt, and thereafter such property shall be free and discharged of and from all further lien for such installments of such assessment.  

Historical Data  

Any transferee or assignee of any such bonds, from a registered owner or holder thereof, shall be bound by any payments and discharges made prior to the registration of his transfer and in pursuance of the provisions hereof.

**Historical Data**

Title 19. Counties and County Officers
Chapter 30
Section 1263 - Application of §§ 1230 through 1262.
Cite as: O.S. § __ __

The provisions of Sections 1230 through 1262 of Title 19 of the Oklahoma Statutes shall apply only to road improvement districts.

Historical Data

Added by Laws 1979, c. 27, § 1, emerg. eff. April 3, 1979.
Upon the filing of a petition with the board of county commissioners for a change in boundaries of any road improvement district, signed by a majority of the assessed members of the existing road improvement district, the board of county commissioners shall cause notice to be published one time in a newspaper printed and published in the county and of general circulation in the area sought to be annexed, at least ten (10) days before the time at which such petition will be heard. Such notice shall state the time and place when and where the petition will be heard by the board of county commissioners, a brief substance of the petition and that all persons interested may appear and be heard. The board of county commissioners shall have exclusive jurisdiction to hear and determine all contests and objections pertaining to such annexation. At such hearing the board of county commissioners shall also determine whether or not the annexation of such area to such road improvement district will be to the best interests of the residents of the area affected, or beneficial to the public health and welfare of said area as now exists, or to be developed, and if said board of county commissioners determines that it will, then the board of county commissioners shall make an order annexing such area to said road improvement district, and such territory for all purposes shall thereafter be a part of the road improvement district. The annexed territory shall assume its proportion of all legal indebtedness outstanding against the original road improvement district, including bonded indebtedness.

**Historical Data**

A. Upon the adoption of a resolution by a majority of the board of county commissioners or upon a petition to the board of county commissioners signed by twenty percent (20%) of the qualified voters of the county as determined by the last general election, the board of county commissioners shall by resolution call an election for the purpose of issuing bonds as provided in Section 1 of this act.

B. The board of county commissioners shall give notice of said election by publication once a week for two (2) consecutive weeks in a daily or weekly newspaper of general circulation published in the county. If there is no daily or weekly newspaper published in such county, then notice shall be given by publication in the manner provided for in this section in a newspaper of general circulation in such county.

C. The resolution calling for the election and the notice shall contain:

1. The amount of bonds to be issued;

2. The time of holding said election, which shall not be less than thirty (30) days from the first publication of any notice; and

3. The purpose for which the facilities or reservoirs are to be used.

D. Printed ballots stating "For Bonds" and "Against Bonds" shall be cast at the election.

Historical Data

Added by Laws 1982, c. 327, § 2, emerg. eff. June 1, 1982.
This act may be cited as the "County Budget Act".

**Historical Data**

Added by Laws 1981, c. 166, § 1, emerg. eff. May 13, 1981.
The purpose of this act is to provide a budget procedure for county governments which shall:

1. Establish uniform and sound fiscal procedures for the preparation, adoption, execution and control of budgets;

2. Enable counties to make financial plans for both current and capital expenditures and to ensure that their executive staffs administer their respective functions in accordance with adopted budgets;

3. Make available to the public and investors sufficient information as to the financial conditions, requirements and expectations of the county government; and

4. Assist county governments to improve and implement generally accepted accounting principles as applied to governmental accounting, auditing and financial reporting and standards of governmental finance management.

Historical Data

This act shall apply to any county which by resolution of the governing body elects to come under and comply with all its provisions and requirements. Once a county has selected the County Budget Act to govern its budget procedures, the provisions of this act shall take precedence over any other state laws applicable to county budgets, except as may be provided otherwise in this act and supersede any conflicting laws. Any action of a county governing body to implement, rescind or repeal the application of this act shall be effective as of the beginning or end of a budget year pursuant to this act.

Historical Data

As used in this act:

1. "Account" means a columnar record in which are entered the increases and decreases of related monetary transactions and the resulting balance thereof. Accounts are maintained within each fund, classified by categories appropriate thereto;

2. "Appropriation" means an authorization and allocation of money to be expended for a given function, activity or particular purpose;

3. "Board" means the county budget board created by this act;

4. "Budget" means a plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing them. "Budget" may refer to the budget of a particular fund for which a budget is required by law or it may refer collectively to the budget for such funds;

5. "Budget summary" means a tabular listing of revenues by source and expenditures by fund and by department within each fund for the budget year;

6. "Budget year" means the fiscal year for which a budget is prepared or being prepared;

7. "County" means any county government and all its agencies, instrumentalities, departments, offices, boards or commissions, which by resolution of the governing body has elected to come under and comply with all of the provisions and requirements of this act;

8. "County officer" means the county clerk, county commissioner, county assessor, district court clerk, county treasurer or county sheriff;

9. "Current year" means the year in which the budget is prepared and adopted, i.e., the fiscal year next preceding the budget year;

10. "Deficit" means the excess of the liabilities, reserves, including encumbrances, and contributions of a fund over its assets, as reflected by its book of account;

11. "Department" means a functional unit within a fund, such as a sheriff's department or a health department;

12. "Estimated revenue" means the amount of revenues estimated to be received during the budget year from each source in each fund for which a budget is being prepared. Estimated revenue includes any appropriated fund balance as a separate item in the budget of revenues for a particular fund for the budget year;
13. "Fiscal year" means the annual period for reporting fiscal operations, which begins and ends on dates as the Legislature provides;

14. "Fund" means an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives, or as otherwise defined in current generally accepted accounting principles;

15. "Fund balance" means the excess of the assets of a fund over its liabilities, reserves, including encumbrances, and contributions, as reflected by its book of account;

16. "Governing body" means the board of county commissioners of the county;

17. "Immediate prior fiscal year" means the year next preceding the current year;

18. "Levy" means to impose ad valorem taxes or the total amount of ad valorem taxes imposed for a specific purpose or for a given entity; and

19. "Operating reserve" means that portion of the fund balance which has not been appropriated in a budget year. The "operating reserve" will be equivalent to the "unappropriated fund balance" in any fund for which a budget is prepared.

Historical Data

Title 19. Counties and County Officers
Chapter 32
County Budget Act
Section 1405 - Accounting Records and Financial Statements - Establishment and Maintenance.
Cite as: O.S. § __ __

The accounting records of each county shall be established and maintained and financial statements prepared therefrom in conformity with generally accepted accounting principles promulgated from time to time by authoritative bodies in the United States. The State Auditor and Inspector shall prescribe a uniform system of accounting that conforms to generally accepted accounting principles for counties which have elected to come under the provisions of this act. The State Auditor and Inspector shall disseminate to each county, through accounting manuals or other means, current generally accepted accounting principles.

Historical Data

Each county shall maintain, according to its own accounting needs, some or all of the funds and account groups in its system of accounts, as prescribed by the state statutes.

_Historical Data_

A county budget board is created in each county which elects to come under the provisions of this act. The board shall consist of each elected county officer. The chairman of the board of county commissioners shall serve as chairman of the county budget board. The county clerk shall serve as secretary of the county budget board. The chairman shall have all the rights and privileges as any other member of the board, including the right to vote on questions. Each member of the board shall be entitled to cast one vote. The members shall elect a vice-chairman from among them and develop such other rules or procedures as may be necessary to ensure the orderly conduct of business. The vice-chairman shall serve as chairman during the absence or vacancy of the chairman. When a vacancy occurs in the office of any county officer serving as a member of the board, such position on the board shall be considered vacant until the county office is filled in the manner provided by law. Regular meetings of the board shall be set by the board. Special meetings shall be held at the call of the chairman or any two (2) members of the board. A majority of all the members of the board then in office shall constitute a quorum and have the power to transact business. Any official action of the board in adopting or revising the county budget or any portion thereof shall be effective upon the approving vote of a majority of all the board members then in office.

_Historical Data_

Title 19. Counties and County Officers
Chapter 32
County Budget Act
Section 1408 - Preparation of Budget for Each Fund.

The county budget board shall prepare for each budget year a budget for each fund whose activities require funding through appropriation from the budget board.

Historical Data

All budgets comprising normal operations of the county shall be adopted for a fiscal year. Major capital improvements financed by general obligation bonds, capital grants or contributions shall use a capital projects fund budget. The term of the budget shall coincide with the term of the individual project or projects. To the extent appropriate, the requirements for preparation, adoption and execution of the budgets described in Section 8 of this act, as hereinafter set forth in this act, shall apply to budgets of capital projects funds.

_Historical Data_

A. At least thirty (30) days prior to the beginning of each fiscal year, a budget for each fund of the county for which a budget is required shall be completed by the county budget board. Each budget shall provide a complete financial plan for the budget year. The budget format shall be as prescribed by the State Auditor and Inspector. The format shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:

1. Actual revenues and expenditures for the immediate prior fiscal year;

2. Estimated actual revenues and expenditures for the current fiscal year; and

3. Estimated revenues and proposed expenditures for the budget year.

B. The budget for each fund shall contain a budget summary. It shall also be accompanied by a budget message from the governing body which shall explain the budget and describe its important features.

C. The estimate of revenues in each fund for any budget year shall include probable income by source which the county is legally empowered to collect or receive at the time the budgets are adopted. The estimate shall be based upon a review and analysis of past and anticipated revenues of the county. Any portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the estimated amount of tax which is available for appropriation, as provided by the county excise board, or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes. Included in the budget of revenues or expenditures for any fund may be amounts transferred from or to another fund. Any such interfund transfer shall be shown as a transfer from the one fund and as a transfer to the other fund.

D. The county budget board shall determine the needs of the county for sinking fund purposes, pursuant to Section 431 of Title 62 [62-431] and Section 28 of Article X of the Oklahoma Constitution, and include these requirements in the debt service fund budget for the budget year.

**Historical Data**

Title 19. Counties and County Officers  
Chapter 32  
County Budget Act  
Section 1411 - Estimate of Revenues and Expenditures.  
Cite as: O.S. §, __ __

A. On or before a date set by the county budget board, the county excise board shall provide a tentative estimate of anticipated revenues from all sources, classified by funds, for the succeeding fiscal year.

B. On or before a date set by the county budget board, each officer, board or commission and all employees charged with the management or control of any department or office, as determined by the county budget board, shall prepare for the succeeding fiscal year, on forms provided by the budget board, estimated revenues and expenditures of the department or office. The county budget board may require such additional statistics or financial statements from county officers or others to enable it to ascertain fiscal conditions and needs. The information as to estimated revenues is supplementary and is not intended to equal estimated expenditures. The information required from each department, office, board or commission shall be set forth in tabular form, as follows:

1. Actual revenues and expenditures in the immediate prior fiscal year;

2. Budget estimates for the current fiscal year;

3. Actual revenues and expenditures for a period of six (6) to (9) nine months, as appropriate, of the current fiscal year;

4. Estimated actual revenues and expenditures for the current fiscal year; and

5. Estimated revenues and proposed expenditures for the budget year.

C. The budget board shall estimate, on the basis of demonstrated need, the expenditures for the budget year after a review of the budget requests and estimates of the department heads, officers, boards or commissions. Each such official shall be heard by the budget board prior to making of its final estimates, but thereafter it may revise any estimates as deemed advisable before finalizing the proposed budget for each fund.

Historical Data

The county budget board shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summaries, shall be published in a newspaper of general circulation in the county not less than five (5) days before the date of the hearing. Affidavit and proof of publication shall be attached to the budget when filed with the county excise board and State Auditor and Inspector. The county clerk shall make available a sufficient number of copies of the proposed budgets as the county budget board shall determine and have them available for review or for distribution or sale at the office of the county clerk. At the public hearing on the budgets, any person may present to the county budget board comments, recommendations or information on any part of the proposed budget.

**Historical Data**

Title 19. Counties and County Officers
Chapter 32
County Budget Act
Section 1413 - Adoption of Budget - Filing - Appropriations.
Cite as: O.S. § __ __

A. After the hearing and at least seven (7) days prior to the beginning of the budget year, the county budget board shall adopt the budget for each fund. The budget board may add or increase items or delete or decrease items in each budget. In all cases, the proposed expenditures shall not exceed the estimated revenues in the budget of any fund.

B. The adopted budgets shall be filed with the excise board of the county on or before the first day of the budget year. At the same time the budgets are filed with the excise board, one copy of each budget as adopted shall be kept on file in the office of the county clerk and a copy filed with the State Auditor and Inspector.

C. The adopted budgets shall be in effect on and after the first day of the fiscal year to which they apply. The budgets as adopted and filed with the excise board shall constitute an appropriation for each fund, subject to final approval of the county excise board as provided in this act, and the appropriation thus made shall not be used for any other purpose except as provided by law.

Historical Data

A. The county excise board shall examine the county budgets. The excise board may take the following actions on the budgets:

1. For any items or amounts which are not authorized by law or which may be contrary to law, the unlawful amounts or items shall be stricken and disregarded;

2. Any amount which exceeds the lawful amount authorized by law shall be reduced to the extent authorized by law;

3. If any items or amounts are mandated by law and not provided for the county excise board shall return the budget to the county budget board to revise the budget to provide for the mandated items or amounts. The county budget board shall revise or amend the budget as needed and resubmit the budget within fifteen (15) days of the return by the excise board;

4. If any portion of the budget of revenues to be derived from ad valorem property tax exceeds the amount of tax which is available for appropriation, as finally determined and computed by the county excise board, the excise board shall return the budget to the county budget board to revise or amend the budget as needed and resubmit the budget within fifteen (15) days of the return by the excise board;

5. If any reduction or amendment in the budget is required by the computations of Section 2497 of Title 68 [68-2497] of the Oklahoma Statutes, the county excise board shall note these and return the budget to the county budget board to revise or amend the budget as needed and resubmit the budget within fifteen (15) days from the date of the return by the excise board; and

6. If the budget is within the income and revenues lawfully available, the excise board shall approve the budget and compute the levy required.

B. At the time required by law, the county excise board shall compute the appropriations and levy the taxes necessary for the county for the budget year in accordance with this act and Section 2497 of Title 68 [68-2497] of the Oklahoma Statutes.

C. The secretary of the county excise board shall certify the approved budget to the county budget board, the county treasurer and the State Auditor and Inspector. A copy of the budget as adopted and approved by the excise board shall be filed in the offices of the county clerk, the secretary of the county excise board and the State Auditor and Inspector.

Historical Data

Within fifteen (15) days after the filing of any county budget with the State Auditor and Inspector, any taxpayer may file protests against any alleged illegality of the budget in the manner provided by Sections 24104 through 24111 of Title 68 of the Oklahoma Statutes. If no protest is filed by any taxpayer within the fifteen-day period, the budget and any appropriation thereof shall be deemed legal and final until amended by the county budget board. Taxpayers shall have the right at all reasonable times to examine the budget on file with the county clerk, county excise board or the State Auditor and Inspector for the purpose of checking for illegalities in the levies made or for filing protests in accordance with this section.

Historical Data

Title 19. Counties and County Officers
   Chapter 32
   County Budget Act
   Section 1416 - Expenditures Exceeding Fund Balance Prohibited - Budget Balances -
   Other Unlawful Acts - Liability.
Cite as: O.S. §, __ __

A. No expenditure may be authorized or made by any county officer or employee which exceeds
any fund balance in any fund for which a budget is not required to be adopted.

B. Any balance remaining in a fund at the end of the budget year shall be carried forward to the
credit of the fund for the next budget year.

C. It shall be unlawful for any county officer or employee in any budget year of a fund for which a
budget has been prepared:

1. To create or authorize creation of a deficit in any fund; or

2. To authorize, make or incur expenditures or encumbrances in excess of ninety percent (90%)
of the appropriation for a given category of expenditure in the budget of any fund as adopted or
amended until revenues in an amount equal to at least ninety percent (90%) of the appropriation
have been collected. Any fund balance which is included in the appropriation within a given fund
is considered revenue in the budget year for which it is appropriated. Expenditures may then be
made and authorized as revenues are available so long as any expenditure does not exceed the
actual fund balance in any budgeted fund.

D. Any obligation that is contracted or authorized by any county officer or employee in violation of
this act shall become the obligation of the officer or employee himself and shall not be valid or
enforceable against the county. Any county officer or employee who violates this act shall forfeit
his office or position and shall be subject to such civil and criminal punishments as are provided
by law. Any obligation, authorization for expenditure or expenditure made in violation of this act
shall be illegal and void.

Historical Data

Estimated revenues and appropriation expenditures in the budget of each fund shall be classified in conformity with the accounting system prescribed by the State Auditor and Inspector. Revenues shall be classified separately by source. Expenditures shall be departmentalized by appropriate functions and activities within each fund and shall be classified within the following categories:

1. Salaries and wages, which may include expenses for salaries, wages, per diem allowances and other forms of compensation;

2. Employee benefits paid to any officer or employee for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, vacation allowances, sick leave, terminal pay or similar benefits;

3. Operating expenses, which may include materials and supplies, articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any persons, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities, such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of operating expense to any person, firm or corporation rendering such services;

4. Other charges consisting primarily of conduit type payments, such as charity, food and clothing, claims and damages, death benefits, grants and subsidies, reimbursements for food stamp distribution, and similar payments;

5. Capital outlays, which may include outlays which result in acquisition of or additions to fixed assets purchased by the county, including land, buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of a contract, machinery and equipment, furniture and autos and trucks; and

6. Debt service, which may include outlays in the form of debt principal payments, periodic interest payments, paying agent's fees, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods.

Historical Data

A county budget board may authorize transfers of any unencumbered and unexpended appropriation or any portion thereof from one expenditure category to another within the same department or from one department to another within the same fund, except that no appropriation for debt service or other appropriation required by law or resolution may be reduced below the minimums required. Interfund transfers may be made only as authorized by this act or as provided in the budget as adopted or amended according to Sections 10, 14 and 20 of this act.

**Historical Data**

Whenever the necessity for maintaining any special fund of a county has ceased to exist and a balance remains in the fund, the county budget board may authorize the transfer of the balance to the general fund. Applicable law shall govern the use or transfer of balances in any debt service or special assessment fund.

_Historical Data_

A. The county budget board may amend the budget to make supplemental appropriations to any fund up to the amount of revenues in excess of the total estimated in the latest budget, which are available for current expenses due to:

1. Revenues received from sources not anticipated in the budget for that year;

2. Revenues received from anticipated sources but in excess of the budget estimates therefor; or

3. An unexpended and unencumbered fund balance on hand at the end of the preceding fiscal year which had not been anticipated in the budget. Any appropriation authorizing the creation of an indebtedness shall be governed by the applicable provisions of Article X of the Oklahoma Constitution.

B. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money in a particular fund to meet the requirements of appropriation in the fund, the county budget board shall take such action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one fund to another fund, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unexpended and unencumbered balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.

C. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease or change in appropriation of funds shall be adopted at a meeting of the county budget board and filed with the county clerk, the county excise board and the State Auditor and Inspector.

Historical Data

For the purpose of carrying into effect the provisions of this act, and for its proper administration, the State Auditor and Inspector is hereby empowered to promulgate and enforce such rules and regulations as may be necessary but not inconsistent herewith, and he shall prescribe all the forms of whatsoever nature referred to in this act including but not necessarily limited to budget forms, supporting schedule forms and all other accounting stationery required, desired or needed under the provisions of this act.

Historical Data

A. The county clerk of each county or an employee of that office so designated by the county clerk shall be the county purchasing agent. Provided, in counties having a county budget board created pursuant to Sections 1402 et seq. of Title 19 of the Oklahoma Statutes, said board may, upon an affirmative vote of a majority of all the board members then in office, appoint a county purchasing agent. In the event the board does not appoint a county purchasing agent the county clerk or an employee of that office so designated by the county clerk shall be the county purchasing agent. The county purchasing agent shall be under the general supervision and direction of the appointing authority.

B. All persons serving as county purchasing agents on July 1, 1989, shall attend training seminars sponsored by the Oklahoma State University Center for Local Government Technology prior to July 1, 1990. The training seminars will cover the terminology, concepts, customs and practices of the sellers of supplies, materials and equipment commonly purchased for the county. All county purchasing agents appointed after July 1, 1989, shall attend the training seminars within one (1) year of their appointment.

C. The county purchasing agent shall be authorized necessary assistants to carry out the duties and responsibilities provided by law and as may be delegated by the appointing authority. Provided, the employment of such assistants shall be upon the approval of the appointing authority. The salary of the county purchasing agent and assistants shall be fixed by the appointing authority. Provided, if the county clerk is the county purchasing agent, the salary of the county clerk shall remain as provided by law.

D. The county purchasing agent shall, at the expense of the county, be authorized adequate office space, furnishings, equipment and supplies to carry out the duties and responsibilities of the county purchasing agent as provided by law and as may be delegated by the appointing authority. Provided, the acquisition of such furnishings, equipment and supplies shall be upon the approval of the appointing authority and the acquisition of office space shall be upon the approval of the board of county commissioners.

*Historical Data*

Except as otherwise provided by Section 1500 et seq. of Title 19 of the Oklahoma Statutes, the county purchasing agent shall have the authority to develop, implement and promote policies and procedures that allow the procurement of materials and equipment through contracts that are flexible, value based and are in the best interests of the state and its political subdivisions.

Historical Data

A. The county purchasing agent:

1. Shall, within the amount of the unencumbered balance, make all purchases that are paid from county funds for the various institutions, departments, officers, and employees of the county, except at public auctions and as otherwise provided for by law;

2. May make purchases for political subdivisions of this state within the county if authorized by appropriate action of the governing board or body of the political subdivision affected;

3. Shall make purchases and rental or lease-purchase agreements only after following the bidding procedures as provided for by law, except:

   a. when the purchase does not exceed Seven Thousand Five Hundred Dollars ($7,500.00). All purchases made pursuant to this subparagraph shall be by a single purchase order. Splitting purchase orders which would result in paying an amount in excess of the limitations specified in this subparagraph is expressly prohibited. Any person convicted of violating the provisions of this subparagraph shall be guilty of a misdemeanor and such person shall forfeit the person's position or office,

   b. when the total payments of a rental or lease-purchase agreement do not exceed Five Thousand Dollars ($5,000.00),

   c. when articles and items are covered by single source contracts,

   d. service or maintenance contracts on equipment or machinery which are entered into at the time of the purchase of the equipment or machinery,

   e. purchases made pursuant to a blanket purchase order as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes,

   f. when materials for road or bridge improvements do not exceed Three Dollars ($3.00) per yard or per ton,

   g. purchases of fuel if the county purchasing agent obtains telephone quotes from at least three vendors prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the clerk,

   h. purchases of tools, apparatus, machinery or equipment from a state agency or a political subdivision of the state as provided for in subsection C of Section 421.1 of this title,

   i. purchases of food for prisoners incarcerated in the county jail; provided, in counties having a population in excess of one hundred thousand (100,000) persons, the county purchasing agent shall follow bidding procedures as provided by law unless the county purchasing agent obtains telephone quotes pursuant to the whole total of food items requisitioned prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the county clerk,
j. when a county solicits bids for the purchase of processed native materials for road and bridge improvements, the county may accept all bids received, with the lowest and best bid from those accepted to be selected at the time of opening of any construction project. The selection of the bid shall be based upon availability, bid price, plus transportation costs,

k. when a vendor has been selected as the lowest and best bidder to furnish a particular item or items to the county during a specified time period and in the event the vendor is unable to perform, the purchasing agent may solicit telephone quotes for the item or items needed from the list of qualified bidders and provide for the purchase of the items at the lowest and best quote available,

l. when considering the purchase of an item or items from the state bid list as provided by the Department of Central Services, if the same exact item is available from a local vendor at or below the price listed on the state bid list, the item may be obtained from the vendor,

m. any item or items bid by the Department of Central Services which may be purchased by the county, provided the vendor is willing to supply the item or items to the county at the bid price,

n. when a county obtains proceeds from the sale of its property at a public auction, that county may use those proceeds to acquire items previously identified as needed by the county at the same public auction pursuant to subsection D of Section 1505 of this title,

o. when an item or items have been competitively bid by a county, or on behalf of a group of contiguous counties, provided:

(1) the notice to bidders shall list each county which may participate in the purchase of the item or items being bid,

(2) the notice of bid is advertised, as provided by law, in each of the counties which may participate in the purchase of the item or items,

(3) all vendors on the list of qualified bidders of each participating county who offer the item or items for sale received notice of the bid request, and

(4) the vendor awarded the bid is willing and able to provide the item or items at the bid price,

p. counties may participate in a nationwide office supply and office equipment purchasing program sponsored by the national association representing counties, or

q. when the Governor declares an emergency in a county, the district attorney of that county shall have the authority to temporarily waive competitive bidding procedures for purchases that may expedite a response to the emergency situation. This temporary waiver shall be in addition to any powers exercised pursuant to Section 683.11 of Title 63 of the Oklahoma Statutes.

The purchases shall be paid by attaching properly itemized invoices, as described in Section 1505 of this title, to a purchase order which has been prepared by the county purchasing agent and submitting both to the county clerk for filing, encumbering, and consideration for payment by the board of county commissioners;
4. Shall not furnish any supplies, materials, equipment, or other articles, except upon receipt of a requisition signed by a county officer. Written requisitions will not be required for blanket purchase orders as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes. Each county officer may designate not more than two employees who also shall be authorized to sign requisitions in the absence of the county officer. A written designation of the employees shall be filed with the county clerk and shall be entered in the minutes of the board of county commissioners;

5. Shall make lease or lease-purchase agreements for road machinery and equipment if the county has adequate funds appropriated during any fiscal year for such purpose and only after following the bidding procedures as provided for in Section 1505 of this title. The term of any lease or lease-purchase agreement authorized pursuant to this paragraph may be for any period up to one (1) year, provided, the term shall not extend beyond the end of any fiscal year, with an option to renew such agreement subject to the requirement that adequate funds are appropriated during the fiscal year by the county for such purpose. The State Auditor and Inspector's office shall be notified by the county of the terms and conditions of a lease or lease-purchase agreement authorized pursuant to this paragraph before any such agreement is made by the county purchasing agent; and

6. Shall perform such other duties as may be delegated by the appointing authority or as may be provided for by law.

B. Each department of county government needing repairs to equipment, machinery or vehicles shall make estimates and requisition a purchase order from the county purchasing agent for repairs not in excess of Two Thousand Five Hundred Dollars ($2,500.00). Repairs in excess of Two Thousand Five Hundred Dollars ($2,500.00), shall be submitted on a blanket purchase order as provided in Section 310.8 of Title 62 of the Oklahoma Statutes.

Historical Data

A.

1. The State Auditor and Inspector or a designated employee of the State Auditor and Inspector's office shall:

   a. prescribe a uniform identification system for all supplies, materials and equipment of a county used in the construction and maintenance of roads and bridges; and

   b. create and administer an inventory system for all:

      (1) equipment of a county having an original cost of Two Hundred Fifty Dollars ($250.00) or more for use in the construction and maintenance of roads and bridges, and
      (2) supplies and materials of a county purchased in lots of Five Hundred Dollars ($500.00) or more for use in the construction and maintenance of roads and bridges.

      Such person shall be the county road and bridge inventory officer.

2.

   a. In counties having a county budget board created pursuant to Sections 1402 et seq. of Title 19 [19-1402] of the Oklahoma Statutes, said board may, upon an affirmative vote of a majority of all the board members then in office, appoint a county road and bridge inventory officer who shall be employed by the county and shall have such duties as are provided in subparagraphs a and b of paragraph 1 of this subsection. In the event the board does not appoint a county road and bridge inventory officer the State Auditor and Inspector or designee shall be the county road and bridge inventory officer. An appointed county road and bridge inventory officer shall be under the general supervision and direction of the appointing authority.

   b. An appointed county road and bridge inventory officer shall be authorized necessary assistants to carry out the duties and responsibilities provided by law and as may be delegated by the appointing authority. Provided, the employment of such assistants shall be upon the approval of the appointing authority. The salary of the county road and bridge inventory officer and assistants shall be fixed by the appointing authority.

   c. An appointed county road and bridge inventory officer shall, at the expense of the county, be authorized adequate office space, furnishings, equipment and supplies to carry out the duties and responsibilities of the county road and bridge inventory officer as provided by law and as may be delegated by the appointing authority. Provided, the acquisition of such furnishings, equipment and supplies shall be upon the approval of the appointing authority and the acquisition of office space shall be upon the approval of the board of county commissioners.
B. The board of county commissioners shall:

1. Prescribe a uniform identification system for all supplies, materials and equipment of a county not used in the construction and maintenance of roads and bridges; and

2. Create and administer an inventory system for all:

   a. equipment of a county having an original cost of Two Hundred Fifty Dollars ($250.00) or more and not used in the construction and maintenance of roads and bridges, and

   b. supplies and materials of a county purchased in lots of Five Hundred Dollars ($500.00) or more and not used in the construction and maintenance of roads and bridges. The board of county commissioners may designate an employee of that office to administer such inventory system.

_Historical Data_

Each county officer shall designate two (2) employees to act as receiving officers for their departments. A written designation of such employees shall be filed with the county clerk and shall be entered in the minutes of the board of county commissioners.

**Historical Data**

Title 19. Counties and County Officers  
Chapter 33  
  Section 1504 - Duties of Receiving Officer.  
Cite as: O.S. § __ __  

A. A receiving officer shall receive all supplies, materials and equipment purchased, lease-purchased or rented by his department and shall identify such items received in a manner prescribed by the county road and bridge inventory officer or board of county commissioners or designee. The receiving officer shall also maintain a record of all supplies, materials and equipment received, disbursed, stored and consumed by his department. 

B. The receiving officer shall comply with receiving procedures provided by law. 

Historical Data  

The following procedures shall be used by counties for the requisition, purchase, lease-purchase, rental, and receipt of supplies, materials, and equipment for the maintenance, operation, and capital expenditures of county government unless otherwise provided for by law.

A. The procedure for requisitioning items for county offices shall be as follows:

1. The requesting department shall prepare a requisition form in triplicate. The requisition shall contain any specifications for an item as deemed necessary by the requesting department. The form shall be prescribed by the State Auditor and Inspector;

2. The requesting department shall retain a copy of the requisition and forward the original requisition and a copy to the county purchasing agent; and

3. Upon receipt of the requisition, the county purchasing agent, within two (2) working days, shall begin the bidding and purchasing process as provided for in this section. Nothing in this section shall prohibit the transfer of supplies, materials, or equipment between county departments upon a written agreement between county officers.

B. The bid procedure for selecting a vendor for the purchase, lease-purchase, or rental of supplies, materials, and equipment used by a county shall be as follows:

1. The county purchasing agent shall request written recommendations from all county officers pertaining to commonly used supplies, materials, and equipment. From such recommendations and available requisition, purchase, or inventory records, the county purchasing agent shall prepare a list of items commonly used by county officers. The county purchasing agent shall request from the Purchasing Division of the Department of Central Services all contracts quoting the price the state is paying for the items. The county purchasing agent shall either request the Purchasing Division of the Department of Central Services to make the purchase for the county or solicit bids for unit prices on the items for periods of not to exceed twelve (12) months in the manner described in paragraph 2 of this subsection. If the county purchasing agent receives a requisition for an item for which the county purchasing agent does not have a current bid, the county purchasing agent shall request from the Purchasing Division of the Department of Central Services all contracts quoting the price the state is paying for the item. The county purchasing agent shall either request the Purchasing Division of the Department of Central Services to make the purchase for the county or solicit bids in the manner described in paragraph 2 of this subsection. Nothing in this paragraph shall prohibit bids from being taken on an item currently on a twelve-month bid list, at any time deemed necessary by the county purchasing agent.

Whenever the county purchasing agent deems it necessary to take a bid on an item currently on a twelve-month bid list, the reason for the bid shall be entered into the minutes of the board of county commissioners;
2. Bids shall be solicited by mailing a notice to all persons or firms who have made a written request of the county purchasing agent that they be notified of such bid solicitation and to all other persons or firms who might reasonably be expected to submit bids. Notice of solicitation of bids shall also be published one time in a newspaper of general circulation in the county. Notices shall be mailed and published at least ten (10) days prior to the date on which the bids are opened. Proof of the mailing shall be made by the affidavit of the person mailing the request for bids and shall be made a part of the official records of the county purchasing agent. Whenever any prospective supplier or vendor dealing in or listing for sale any particular item or article required to be purchased or acquired by sealed bids fails to enter or offer a sealed bid for three successive bid solicitations, the name of the supplier or vendor may be dropped from the mailing lists of the board of county commissioners;

3. The sealed bids received from vendors and the state contract price received from the Purchasing Division of the Department of Central Services shall be given to the county clerk by the county purchasing agent. The county clerk shall forward the sealed bids and state contract price, if any, to the board of county commissioners;

4. The board of county commissioners, in an open meeting, shall open the sealed bids and compare them to the state contract price. The board of county commissioners shall select the lowest and best bid based upon the availability of material and transportation cost to the job site within thirty (30) days of the meeting. For any special item not included on the list of commonly used items, the requisitioning official shall review the bids and submit a written recommendation to the board before final approval. The board of county commissioners shall keep a written record of the meeting as required by law, and any time the lowest bid was not considered to be the lowest and best bid, the reason for such conclusion shall be recorded. Whenever the board of county commissioners rejects the written recommendation of the requisitioning official pertaining to a special item, the reasons for the rejection shall be entered in their minutes and stated in a letter to the requisitioning official and county purchasing agent;

5. The county purchasing agent shall notify the successful bidders and shall maintain a copy of the notification. The county purchasing agent shall prepare and maintain a vendors list specifying the successful bidders and shall notify each county officer of the list. The county purchasing agent may remove any vendor from such list who refuses to provide goods or services as provided by contract if the removal is authorized by the board of county commissioners. The county purchasing agent may make purchases from the successful bidders for a price at or below the bid price. If a vendor who is the low bidder cannot or will not sell goods or services as required by a county bid contract, the county purchasing agent may purchase from the next low bidder or take quotations as provided in paragraph 6 of this subsection, provided, however, such purchase does not exceed Five Thousand Dollars ($5,000.00); and

6. When bids have been solicited as provided for by law and no bids have been received, the procedure shall be as follows:

   a. the county purchasing agent shall determine if potential vendors are willing to commit to a firm price for a reduced period of time, and, if such is the case, the bid procedure described in this subsection shall be followed, or

   b. if vendors are not willing to commit to a firm price for a reduced period, the purchasing agent shall solicit and record at least three quotes of current prices available to the county and authorize the purchase of goods based on the lowest and best quote as it becomes necessary to acquire such goods. The quotes shall be recorded on a form prescribed by the State Auditor and Inspector and shall be attached to the purchase order and filed with the county clerk's copy of the purchase order. Any time the lowest quote was not considered to be the lowest and best quote, the reason for this conclusion shall be recorded by the county purchasing agent and transmitted to the county clerk, or
c. if three quotes are not available, a memorandum to the county clerk from the county purchasing agent shall describe the basis upon which a purchase is authorized. The memorandum shall state the reasons why the price for such a purchase is the lowest and best under the circumstances. The county clerk shall then attach the memorandum to the county clerk's copy of the purchase order and file both in the office of the county clerk.

C. After selection of a vendor, the procedure for the purchase, lease-purchase, or rental of supplies, materials, and equipment used by a county shall be as follows:

1. The county purchasing agent shall prepare a purchase order in quadruplicate and submit it with a copy of the requisition to the county clerk;

2. The county clerk shall then encumber the amount stated on the purchase order and assign a sequential number to the purchase order;

3. If there is an unencumbered balance in the appropriation made for that purpose by the county excise board, the county clerk shall so certify in the following form:

   I hereby certify that the amount of this encumbrance has been entered against the designated appropriation accounts and that this encumbrance is within the authorized available balance of said appropriation.

   Dated this __________ day of __________, 20__.

   ____________________________________________

   County Clerk/Deputy

   of _____________________ County.

In instances where it is impossible to ascertain the exact amount of the indebtedness sought to be incurred at the time of recording the encumbrance, an estimated amount may be used. No purchase order shall be valid unless signed by the county purchasing agent and certified by the county clerk; and

4. The county clerk shall file a copy of the purchase order and return the original purchase order and two copies to the county purchasing agent who shall file a copy, retain the other copy for the county road and bridge inventory officer if the purchase order is for the purchase of equipment, supplies, or materials for the construction or maintenance of roads and bridges, and submit the original purchase order to the receiving officer of the requesting department.

D.

1. The procedure for the purchase of supplies, materials, and equipment at public auction or by sealed bid to be used by a county shall be as follows:

   a. the county purchasing agent shall prepare a purchase order in quadruplicate and submit it with a copy of the requisition to the county clerk,

   b. the county clerk shall then encumber the amount stated on the purchase order and assign a sequential number to the purchase order,
c. if there is an unencumbered balance in the appropriation made for that purpose by the county excise board, the county clerk shall so certify in the following form:

I hereby certify that the amount of this encumbrance has been entered against the designated appropriation accounts and that this encumbrance is within the authorized available balance of said appropriation.

Dated this ________ day of ________, 20__.  
________________________________  
County Clerk/Deputy  
of _____________________ County.

In instances where it is impossible to ascertain the exact amount of the indebtedness sought to be incurred at the time of recording the encumbrance, an estimated amount may be used. No purchase order shall be valid unless signed by the county purchasing agent and certified by the county clerk, and

d. the county clerk shall file a copy of the purchase order and return the original purchase order and two copies to the county purchasing agent who shall file a copy, retain the other copy for the county road and bridge inventory officer if the purchase order is for the purchase of equipment, supplies, or materials for the construction or maintenance of roads and bridges, and submit the original purchase order to the receiving officer of the requesting department.

2. The procedure for the purchase of supplies, materials and equipment at a public auction when the purchase will be made with the proceeds from the sale of county property at the same public auction are as follows:

a. the purchasing agent shall cause such items being sold to be appraised in the manner determined in Section 421.1 of this title,

b. the county purchasing agent shall prepare a purchase order in quadruplicate and submit it with a copy of the requisition to the county clerk,

c. the county clerk shall then encumber the amount of the appraised value and any additional funds obligated by the county on the purchase order and assign a sequential number to the purchase order,

d. the county clerk shall certify that the amount of the encumbrance is equal to the appraised value of the item being sold plus any additional funds obligated by the county. In effect the recording of the encumbrance is an estimate that is authorized by law. No purchase order shall be valid unless signed by the county purchasing agent and certified by the county clerk,

e. the county clerk shall file a copy of the purchase order and return the original purchase order and two copies to the county purchasing agent who shall file a copy, retain a copy for the county road and bridge inventory officer if the purchase order is for the purchase of equipment, supplies or materials for the construction or maintenance of roads and bridges, and submit the original purchase order to the receiving officer of the requesting department, and
f. a purchase shall not be bid until such time that the appraised item or items are sold. Any item or items purchased shall not exceed the appraised value plus any additional funds obligated by the county or the actual selling price of the item or items, whichever is the lesser amount.

E. The procedure for the receipt of items shall be as follows:

1. A receiving officer for the requesting department shall be responsible for receiving all items delivered to that department;

2. Upon the delivery of an item, the receiving officer shall determine if a purchase order exists for the item being delivered;

3. If no such purchase order has been provided, the receiving officer shall refuse delivery of the item;

4. If a purchase order is on file, the receiving officer shall obtain a delivery ticket, bill of lading, or other delivery document and compare it with the purchase order. If any item is back ordered, the back order and estimated date of delivery shall be noted in the receiving report;

5. The receiving officer shall complete a receiving report in quadruplicate which shall state the quantity and quality of goods delivered. The receiving report form shall be prescribed by the State Auditor and Inspector. The person delivering the goods shall acknowledge the delivery by signature, noting the date and time;

6. The receiving officer shall file the original receiving report and submit:
   a. the original purchase order and a copy of the receiving report to the county purchasing agent, and
   b. a copy of the receiving report with the delivery documentation to the county clerk;

7. The county purchasing agent shall file the original purchase order and a copy of the receiving report;

8. Upon receipt of the original receiving report and the delivery documentation, the county clerk shall maintain a file until such time as an invoice is received from the vendor;

9. The invoice shall state the name and address of the vendor and must be sufficiently itemized to clearly describe each item purchased, the unit price when applicable, the number or volume of each item purchased, the total price, the total purchase price, and the date of the purchase;

10. Upon receipt of an invoice, the county clerk shall compare the following documents:
    a. requisition,
    b. purchase order,
    c. invoice with noncollusion affidavit as required by law,
    d. receiving report, and
e. delivery document.

The documents shall be available for public inspection during regular business hours; and

11. If the documents conform as to the quantity and quality of the items, the county clerk shall prepare a warrant for payment according to procedures provided for by law.

F. The following procedures are for the processing of purchase orders:

1. Purchase orders may be allowed and paid at the first meeting of the board of county commissioners after five (5) days have elapsed following the date of the filing of the purchase order, provided that purchase orders for the salaries of the county officers and their full-time assistants, deputies and employees may be allowed and paid immediately after filing;

2. The board of county commissioners shall consider the purchase orders so presented and act upon the purchase orders, by allowing in full or in part or by holding for further information or disallowing the same. The disposition of purchase orders shall be indicated by the board of county commissioners, showing the amounts allowed or disallowed and shall be signed by at least two members of the board of county commissioners. Any claim held over for further information shall be acted upon by allowing or disallowing same at any future meeting of the board held within seventy-five (75) days from the date of filing of the purchase order. Any purchase order not acted upon within the seventy-five (75) days from the date of filing shall be deemed to have been disallowed, but such disallowance shall not prevent the refiling of the purchase order at the proper time; and

3. Whenever any allowance, either in whole or in part, is made upon any purchase order presented to the board of county commissioners and is accepted by the person making the claim, such allowance shall be a full settlement of the entire purchase order and provided that the cashing of warrant shall be considered as acceptance by the claimant.

G. The procedure upon consumption or disposal of supplies, materials, or equipment shall be as follows:

1. For consumable items other than road or bridge items having an original cost greater than Five Hundred Dollars ($500.00), a record of the date and place of consumption shall be prepared by the consuming department and filed bimonthly with the board of county commissioners;

2. For consumable road or bridge items or materials, a monthly report of the road and bridge projects completed during said period shall be prepared by the consuming department and filed with the county clerk. The report shall contain a record of the date, the place, and the purpose for the use of the road or bridge items or materials. For purposes of identifying county bridges, the board of county commissioners shall number each bridge subject to its jurisdiction;

3. For equipment other than road or bridge equipment which originally cost more than Two Hundred Fifty Dollars ($250.00), a copy of the minutes required by Section 421 of this title shall be filed with the board of county commissioners; and

4. For road or bridge equipment which originally cost more than Two Hundred Fifty Dollars ($250.00), a copy of the minutes required by Section 421 of this title shall be filed with the board of county commissioners.
H. Inventory forms and reports shall be retained for not less than two (2) years after all audit requirements for the state and federal government have been fulfilled and after any pending litigation involving the forms and reports has been resolved.

I. The procedures provided for in this section shall not apply when a county officer certifies that an emergency exists requiring an immediate expenditure of funds. Such an expenditure of funds shall not exceed Five Thousand Dollars ($5,000.00). The county officer shall give the county purchasing agent a written explanation of the emergency. The county purchasing agent shall attach the written explanation to the purchase order. The purchases shall be paid by attaching a properly itemized invoice, as described in this section, to a purchase order which has been prepared by the county purchasing agent and submitting them to the county clerk for filing, encumbering, and consideration for payment by the board of county commissioners.

**Historical Data**


A. The county purchasing agent may require each bidder for county contracts for supplies, equipment or materials to provide information as to the manufacturer and country of origin of any supplies, equipment or materials for the county as specified by labels attached to the supplies, equipment or materials where such identification is required by federal or state law. If an item has more than one component part or accessory which may have been manufactured in more than one country, the bidder may specify the countries of origin for only the major component parts or accessories as determined by the Board of County Commissioners where such identification is required by federal or state law.

B. Any county contract for the purchase of supplies, equipment or materials may require the contractor to obtain from all of his subcontractors information as to the manufacturer and country or countries of origin of any such supplies, equipment or materials provided to the county where such identification is required by federal or state law.

**Historical Data**

The procedures specified in Sections 1500 through 1505 of this title shall not apply to the receipt of or the purchases, lease-purchases and rentals of supplies, materials, equipment and improvements made with funds of a public trust expended by a county on behalf of such public trust, if the county is a beneficiary of such public trust and such public trust receives and administers the proceeds of sales tax.

Historical Data

Added by Laws 1996, c. 342, § 1, eff. July 1, 1996.
A. Subject to the limitations and procedures provided by this section, any sheriff or deputy sheriff may purchase materials, supplies or services necessary for travel out of the county by use of one or more credit cards issued to the county for use by the sheriff's department. Purchases made with such credit cards shall be limited to actual expenses for travel out of the county by the county sheriff or deputies to perform their official duties; provided, such credit cards may be used for the purchase of fuel, within the county, on weekends, nights or holidays when fuel cannot be obtained from the vendor to whom a bid for such fuel purchase has been awarded.

"Actual expenses for travel" shall mean expenses for travel by public or private railroads, airplanes, buses, rental cars or other public or private conveyances, fuel, oil, meals, lodging, parking fees and telephone expenses.

B. The sheriff may request the board of county commissioners of the county to apply for a credit card or cards for use by the sheriff's department. The application shall be made in the name of the county and any credit cards issued must be issued in the name of the county only. The board of county commissioners shall then issue the card or cards to the office of the sheriff.

C. For each card issued to the county by an issuer, the county shall encumber sufficient funds each month to pay for the estimated charges made with such cards including any annual or other fee owed for use of the cards. The funds for payment of credit card charges shall be made from the annual county appropriation to the sheriff's department. Payment of the bill for charges incurred on any card shall be made in a timely manner so that no interest charges or penalties accrue and so that the total payment amount corresponds to the balance of charges for purchases in addition to any applicable annual fee or service charge.

D. All receipts for charges made by use of any card issued to a county shall be returned to the county commissioners in order to facilitate accurate records of total monthly expenditures for which the county will be obligated.

E. On or before the 25th day of each month, the sheriff shall notify the board of county commissioners of the anticipated credit card expenditures for the following month. When credit purchases are made, the sheriff or deputy sheriff shall immediately and accurately document said expenditures on a form prepared by the State Auditor and Inspector, attaching receipts and a written explanation of each expenditure as to the date, case number or other identification number, area or location, reason for expenditure and amount expended. A copy of the form shall be submitted to the sheriff for approval and the original form shall be attached to the purchase order and shall be submitted to the board of county commissioners for final approval and payment. A copy of the form shall be retained for the sheriff's records.

F. A sheriff or deputy sheriff shall not receive any reimbursement, pursuant to the provisions of Sections 161 through 166, 180.43 or 541 of this title, for any expenses for which a credit card issued pursuant to the provisions of this section has been used.
G. Nothing in this section shall be construed to exempt any county sheriff or deputy sheriff from the purchasing procedures specified in Sections 1500 through 1505 of this title for all other purchases made in the performance of their official duties.

**Historical Data**

A. The number of credit cards issued and the amount of charges allowed for credit cards issued by counties shall be subject to the following limits:

1. For counties with a population less than fifty thousand (50,000) persons, according to the latest Federal Decennial Census, no more than two cards shall be issued. The aggregate amount of credit for all such cards issued shall not exceed Five Thousand Dollars ($5,000.00);

2. For counties with a population of fifty thousand (50,000) to one hundred thousand (100,000) persons, according to the latest Federal Decennial Census, no more than four cards shall be issued. The aggregate amount of credit for all such cards issued shall not exceed Ten Thousand Dollars ($10,000.00);

3. For counties with a population of one hundred thousand (100,000) to four hundred fifty thousand (450,000) persons, according to the latest Federal Decennial Census, no more than six cards shall be issued. The aggregate amount of credit for all such cards issued shall not exceed Fifteen Thousand Dollars ($15,000.00); and

4. For counties with a population in excess of four hundred fifty thousand (450,000) persons, according to the latest Federal Decennial Census, no more than twenty-four credit cards shall be issued. The aggregate amount of credit for all such cards shall not exceed Sixty Thousand Dollars ($60,000.00).

B. The sheriff of each county shall issue cards when such cards are required for expenditures incurred in connection with travel outside the county and the sheriff shall remain responsible for proper use of all cards issued.

**Historical Data**

Title 21. Crimes and Punishments
Chapter 8
Section 345 - Officer's Refusal to Perform Official Duties

Cite as: O.S. §, __ __

Every county clerk, court clerk, judge of the district court, district attorney, county commissioner, or sheriff, who willfully fails or refuses to perform the duties of his or her office according to law, is guilty of a misdemeanor.

Historical Data

Title 21. Crimes and Punishments
   Chapter 8
   Section 347 - Application of Section 346
Cite as: O.S. §, ___ ___

The provisions of the second preceding section shall also apply to county treasurers, justices of the peace, and all other county and precinct officers.
Any clerk, register or other officer having the custody of any record, maps or book, or of any paper or proceeding of any court of justice, filed or deposited in any public office, who is guilty of stealing, willfully destroying, mutilating, defacing, altering or falsifying or unlawfully removing or secreting such record, map, book, paper or proceeding, or who permits any other person so to do, shall be guilty of a felony punishable by imprisonment in the State Penitentiary not exceeding five (5) years, and in addition thereto, such person shall forfeit office.

_Historical Data_

A. It shall be unlawful for any executive, legislative, ministerial or judicial officer to appoint or vote for the appointment of any person related to him by affinity or consanguinity within the third degree, to any clerkship, office, position, employment or duty in any department of the state, district, county, city or municipal government of which such executive, legislative, ministerial or judicial officer is a member, when the salary, wages, pay or compensation of such appointee is to be paid out of the public funds or fees of such office. Provided, however, that for the purposes of this chapter, a divorce of husband and wife shall terminate all relationship by affinity that existed by reason of the marriage, regardless of whether the marriage has resulted in issue who are still living.

B. The provisions of this section shall not apply to any situation covered by Section 5-113 of Title 70 of the Oklahoma Statutes.

**Historical Data**

R.L. 1910, § 2235; Laws 1953, p. 95, § 1; Amended by Laws 2001, HB 1148 c. 29 § 1, eff. November 1, 2001 (superseded document available).
It shall be unlawful for any such executive, legislative, ministerial or judicial officer mentioned in the preceding section, to draw or authorize the drawing of any warrant or authority for the payment out of any public fund, of the salary, wages, pay or compensation of any such ineligible person, and it shall be unlawful for any executive, legislative, ministerial or judicial officer to pay out of any public funds in his custody or under his control the salary, wages, pay or compensation of any such ineligible person.

Historical Data

R.L. 1910, § 2236.
Title 21. Crimes and Punishments  
Chapter 16  
Section 483 - Unlawful to Appoint Relatives  
Cite as: O.S. §  __ __  

It shall be unlawful for any executive, legislative, ministerial, or judicial officer to appoint and furnish employment for any person whose services are to be rendered under his direction and control and paid for out of the public funds, and who is related by either blood or marriage within the third degree to any other executive, legislative, ministerial or judicial officer when such appointment is made in part consideration that such other officer shall appoint and furnish employment to any one so related to the officer making such appointment.

Historical Data

R.L. 1910, § 2237.
Title 21. Crimes and Punishments  
Chapter 16  
Section 484 - Prohibition on Relatives Holding Office, Clerkship, etc.  
Cite as: O.S. § ___

Any person related within the third degree by affinity or consanguinity to any elected member of the legislative, judicial or executive branch of the state government shall not be eligible to hold any clerkship, office, position, employment or duty for which compensation is received in the same agency as such elected member of the state government.

Historical Data

Title 21. Crimes and Punishments  
Chapter 16  
Section 485 - Penalty for Violation

Cite as: O.S. § __ __

Any executive, legislative, ministerial or judicial officer who shall violate any provision of this Article, shall be deemed guilty of a misdemeanor involving official misconduct, and shall be punished by a fine of not less than One Hundred or more than One Thousand Dollars ($1,000.00), and shall forfeit his office.

Historical Data

R.L. 1910, § 2239.
Every person guilty of violating the provisions of this article, shall, independently of, or in addition to any criminal prosecution that may be instituted, be removed from office according to the mode of trial and removal prescribed in the Constitution and laws of this State.

**Historical Data**

R.L. 1910, § 2240.
Title 21. Crimes and Punishments
Chapter 16
Section 486.1 - Exemption of Board Member from Any Discussion of a Related Employee
Cite as: O.S. §, __ __

Upon the election of a board member of a rural water, sewer, gas and solid waste management district created pursuant to the Rural Water, Sewer, Gas and Solid Waste Management Districts Act, the provisions of Sections 481 through 487 of Title 21 of the Oklahoma Statutes shall not prohibit any employee already in the service of such rural water, sewer, gas and solid waste management district from continuing in such service or from promotion therein. Provided, however, the board member related to the employee shall excuse himself from the board meeting during any discussion of or action taken on any matter that could affect the employment or compensation for employment of such employee.

Historical Data

Under the designation executive, legislative, ministerial or judicial officer as mentioned herein are included the Governor, Lieutenant Governor, Speaker of the House of Representatives, Corporation Commissioners, all the heads of the departments of the state government, judges of all the courts of this State, mayors, clerks, councilmen, trustees, commissioners and other officers of all incorporated cities and towns, public school trustees, officers and boards of managers of the state university and its several branches, state normals, the penitentiaries and eleemosynary institutions, members of the commissioners court, and all other officials of the State, district, county, cities or other municipal subdivisions of the state.

Historical Data

R.L. 1910, § 2241.
Title 21. Crimes and Punishments  
Chapter 61  
Section 1533 - False Personation of Public Officers, Firemen, etc.-Use of Motor Vehicles

Cite as: O.S. §, __ __

A. Except as provided in subsection B of this section, every person who falsely personates any public officer, civil or military, any firefighter, any law enforcement officer, any emergency medical technician or other emergency medical care provider, or any private individual having special authority by law to perform any act affecting the rights or interests of another, or who assumes, without authority, any uniform or badge by which such officers or persons are usually distinguished, and in such assumed character does any act whereby another person is injured, defrauded, harassed, vexed or annoyed, upon conviction, is guilty of a misdemeanor punishable by imprisonment in the county jail not exceeding six (6) months, or by a fine not exceeding Two Thousand Dollars ($2,000.00), or by both such fine and imprisonment.

B. Every person who falsely personates any public officer or any law enforcement officer in connection with or relating to any sham legal process shall, upon conviction, be guilty of a felony, punishable by imprisonment for not more than two (2) years, or a fine not exceeding Five Thousand Dollars ($5,000.00), or both such fine and imprisonment.

C. Every person who falsely asserts authority of law not provided for by federal or state law in connection with any sham legal process shall, upon conviction, be guilty of a felony, punishable by imprisonment for not more than two (2) years, or a fine not exceeding Five Thousand Dollars ($5,000.00), or both such fine and imprisonment.

D. Every person who, while acting falsely in asserting authority of law, attempts to intimidate or hinder a public official or law enforcement officer in the discharge of official duties by means of threats, harassment, physical abuse, or use of sham legal process, shall be guilty of a felony, punishable by imprisonment for not more than two (2) years, or a fine not exceeding Five Thousand Dollars ($5,000.00), or both such fine and imprisonment.

E. Any person who, without authority under federal or state law, acts as a supreme court justice, a district court judge, an associate district judge, a special judge, a magistrate, a clerk of the court or deputy, a notary public, a juror or other official holding authority to determine a controversy or adjudicate the rights or interests of others, or signs a document in such capacity, shall be guilty of a felony, punishable by imprisonment for not more than two (2) years, or a fine not exceeding Five Thousand Dollars ($5,000.00), or both such fine and imprisonment.

F. Every person who uses any motor vehicle or motor-driven cycle usually distinguished as a law enforcement vehicle or equips any motor vehicle or motor-driven cycle with any spot lamps, audible sirens, or flashing lights, in violation of Sections 12-217, 12-218 or 12-227 of Title 47 of the Oklahoma Statutes, or in any other manner uses any motor vehicle or motor-driven cycle for the purpose of falsely personating a law enforcement officer and who in such assumed character commits any act whereby another person is injured, defrauded, harassed, vexed or annoyed shall, upon conviction, be guilty of a felony, punishable by imprisonment in the custody of the Department of Corrections not exceeding ten (10) years, or by a fine not exceeding Ten Thousand Dollars ($10,000.00), or by both such fine and imprisonment.
G.  

1. Any person who displays or causes to be displayed the words "State Police" alone or in conjunction with any other word or words on any motor vehicle, badge, clothing, identification card, or any other object or document with the intent to communicate peace officer or investigating authority shall, upon conviction, be guilty of a misdemeanor, punishable by a fine not exceeding One Thousand Dollars ($1,000.00). This paragraph shall not apply to any officer with statewide investigatory or law enforcement authority.

2. Any person who displays or causes to display such words as provided in this subsection for the purpose of falsely personating a law enforcement officer and as such commits any act whereby another person is injured, defrauded, harassed, vexed or annoyed shall, upon conviction, be guilty of a felony punishable by imprisonment in the custody of the Department of Corrections not exceeding ten (10) years, or by a fine not exceeding Ten Thousand Dollars ($10,000.00), or by both such fine and imprisonment.

H. As used in this section:

1. "Sham legal process" means the issuance, display, delivery, distribution, reliance on as lawful authority, or other use of an instrument that is not lawfully issued, whether or not the instrument is produced for inspection or actually exists, and purports to do any of the following:

   a. to be a summons, subpoena, judgment, arrest warrant, search warrant, or other order of a court recognized by the laws of this state, a law enforcement officer commissioned pursuant to state or federal law or the law of a federally recognized Indian tribe, or a legislative, executive, or administrative agency established by state or federal law or the law of a federally recognized Indian tribe,

   b. to assert jurisdiction or authority over or determine or adjudicate the legal or equitable status, rights, duties, powers, or privileges of any person or property, or

   c. to require or authorize the search, seizure, indictment, arrest, trial, or sentencing of any person or property; and

2. "Lawfully issued" means adopted, issued, or rendered in accordance with the applicable statutes, rules, regulations, and ordinances of the United States, a state, or a political subdivision of a state.

I. It shall not be a defense to a prosecution under subsection B, C, D or E of this section that:

1. The recipient of the sham legal process did not accept or believe in the authority falsely asserted in the sham legal process;

2. The person violating subsection B, C, D or E of this section does not believe in the jurisdiction or authority of this state or of the United States government; or

3. The office the person violating subsection B, C, D or E of this section purports to hold does not exist or is not an official office recognized by state or federal law.
Historical Data

Any officer not subject to impeachment elected or appointed to any state, county, township, city, town, or other office under the laws of the state may, in the manner provided in this article, be removed from office for any of the following causes:

First. Habitual or willful neglect of duty.


Third. Oppression in office.

Fourth. Corruption in office.

Fifth. Extortion or willful overcharge of fees in office.

Sixth. Willful maladministration.

Seventh. Habitual drunkenness.

Eighth. Failure to produce and account for all public funds and property in his hands, at any settlement or inspection authorized or required by law.

*Historical Data*

R.L. 1910, § 5592.
All elective officers in the State of Oklahoma, including elective officers of the state and elective officers in each county, city, town or school district of the State of Oklahoma, but excluding any elective officers liable to impeachment, shall be subject to removal from office in such manner and for such causes as now provided by law, or as may be provided by law passed subsequent to this act, and any such officer or officers may be removed or ousted from office for any act or acts of commission or omission or neglect which may be committed, done or omitted during the term in which such ouster or removal proceedings may be filed, and any such officer or officers, may be removed or ousted from office for any act or acts of commission, omission or neglect committed, done or omitted during a previous or preceding term in such office.

**Historical Data**

The complaint, petition, accusation or proceeding for removal or ouster from office may include allegations or charges of any act or acts of commission, omission or neglect which may be committed, done or omitted during the term of office in which such ouster or removal proceeding may be filed, and may also include allegations or charges as to any act or acts of commission, omission or neglect committed, done or omitted during a previous or preceding term in such office.

**Historical Data**

An accusation in writing, charging such officer with any of the causes for removal mentioned in the first preceding section may be presented by the grand jury to the district court of the county in or for which the officer is elected or appointed: Provided, that in the case of a state officer, such accusation may be presented by the grand jury of the county in which such officer resides, or in which he has his place of office for the usual transaction of official business.

**Historical Data**

R.L. 1910, § 5593.
The accusation must state the offense charged, in ordinary and concise language, without repetition, and in such manner as to enable a person of common understanding to know what is intended.

**Historical Data**

R.L. 1910, § 5594.
After receiving the accusation, the judge to whom it is delivered must forthwith cause it to be transmitted to the district attorney of the county or subdivision, except when he is the officer accused, who must cause a copy thereof to be served upon the defendant, and required by written notice of not less than five (5) days that he appear before the district court of the county or subdivision, and answer the accusation at a specified time. The original accusation must then be filed with the clerk of the court.

**Historical Data**

R.L. 1910, § 5595.
The defendant must appear at the time appointed in the notice, and answer the accusation, unless, for sufficient cause, the court assigns another day for that purpose. If he do not appear, the court may proceed to hear and determine the accusation in his absence.

_Historical Data_

R.L. 1910, § 5596.
The defendant may answer the accusation either by objecting to the sufficiency thereof, or of any article therein, or by denying the truth of the same.

**Historical Data**

R.L. 1910, § 5597.
If he object to the legal sufficiency of the accusation the objection must be in writing but need not be in any specific form, it being sufficient if it present intelligibly the ground of the objections.

**Historical Data**

R.L. 1910, § 5598.
If he deny the truth of the accusation the denial may be oral and without oath and must be entered upon the minutes.

**Historical Data**

R.L. 1910, § 5599.
If an objection to the sufficiency of the accusation be not sustained the defendant must answer the accusation forthwith.

*Historical Data*

R.L. 1910, § 5600.
If the defendant plead guilty, or refuse to answer the accusation the court must render judgment of conviction against him. If he deny the matters charged, the court must proceed to try the accusation.

**Historical Data**

R.L. 1910, § 5601.
Title 22. Criminal Procedure  
Chapter 23  
Section 1191 - Jury Trial-Same Manner as Misdemeanor  
Cite as: O.S. § __ __

The trial must be by jury and conducted in all respects in the same manner as the trial of an indictment for a misdemeanor.

**Historical Data**

R.L. 1910, § 5602.
Upon a conviction, the court must pronounce judgment, that the defendant be removed from office. But to warrant a removal, the judgment must be entered upon the minutes, assigning therein the causes of removal.

**Historical Data**

R.L. 1910, § 5603.
In case an accusation is presented against the district attorney, the same shall be delivered by the judge to the clerk of his court, and by the clerk to such person as the judge shall appoint to act as prosecuting officer in the matter, and the person so appointed shall be authorized and required to conduct the proceedings.

**Historical Data**

R.L. 1910, § 5604.
The board of county commissioners may, in the case of any county or township officer, present such accusation and bring an action in the name of the county for the removal of such officer, and the district court shall have exclusive jurisdiction thereof; but if any county commissioner is the party charged, then the county judge and county treasurer shall present such accusation and bring the action. The proceedings, in actions brought under the provisions of this section shall, except as provided in the two next succeeding sections, be as is provided in the preceding sections of this article.

**Historical Data**

R.L. 1910, § 5605.
(1) When the complaint for removal is filed, if, in addition to the matter charged as ground for removal, the complaint shall also pray that the officer charged be suspended from office pending the investigation, the judge of the court may, if sufficient cause appear from the charge or from the testimony, or affidavits then presented, order the suspension of the accused from the functions of his office until the determination of the matter. If the order of suspension be made and the court be then in session, the accused shall be entitled to a trial within ten (10) days, if he demands it. If the court be not in session, then the accused shall be entitled to a trial on the first day of the next term. The accused shall have the right to change of judge, or to a change of venue, on application to the court, or to the judge if the court be not in session, on making the showing required to change the venue in a criminal case, and if the application be allowed the matter shall be sent for trial to the nearest adjoining county, and in which the objections stated as ground of change do not exist, and trial shall be there had at the earliest possible date. But one such change shall be allowed. The accused shall be entitled to continuance, as in other cases. If the accused be not suspended from his office, then the complainant may have a continuance, as in other criminal cases. If a suspension take place, the board of county commissioners may temporarily fill the office by appointment, but if the officer suspended be a county commissioner, then the vacancy shall be filled by temporary appointment made by the Governor.

(2) A county officer, other than a county commissioner, against whom a complaint for removal has been filed, may voluntarily suspend himself from office by filing an election of suspension at any time after such complaint has been filed with the board of county commissioners, which board shall temporarily fill the office by appointment. If the officer be a county commissioner, then such filing shall be made with the Governor of the State of Oklahoma, who shall temporarily fill the office by appointment. If upon trial such officer is found guilty, such temporary appointment shall remain in effect until a successor is duly qualified as provided by law, but if such officer is acquitted, such temporary appointment shall expire at that time, and the person so acquitted shall immediately resume his office.

**Historical Data**

R.L. 1910 § 5606; Laws 1968, c. 129, § 1, emerg. eff. April 8, 1968.
Title 22. Criminal Procedure
Chapter 23
Section 1196 - Removal Upon Finding of Guilty-Judgment

Cite as: O.S. § __ __

The question of fact shall be tried as in other actions, and if the accused is found guilty, the judgment shall be entered removing the officer from his office and declaring the latter vacant, or as provided for in the code of criminal procedure, and a copy thereof shall be certified to the board of county commissioners, and the county clerk shall enter the same upon the proper record.

Historical Data

R.L. 1910, § 5607.
This article shall not apply to the manner of removing members of the Legislature.

_Historical Data_

R.L. 1910, § 5608.
A. Any sheriff’s office or campus police agency as authorized under Section 360.15 et seq. of Title 74 of the Oklahoma Statutes is authorized to dispose of by public sale, destruction, donation, or transfer for use to a governmental subdivision personal property which has come into its possession, or deposit in a special fund, as hereafter provided, all money or legal tender of the United States which has come into its possession, whether said property or money be stolen, embezzled, lost, abandoned or otherwise, the owner of said property or money being unknown or not having claimed the same, and which the sheriff or campus police agency has held for at least six (6) months, and such property or money, or any part thereof, being no longer needed to be held as evidence or otherwise used in connection with any litigation.

B. Where personal property held under the circumstances provided in subsection A of this section is determined by the agency having custody to be unsuitable for disposition by public sale due to its condition or assessed by agency personnel as having limited or no resale value, it may be destroyed, discarded as solid waste or donated to a charitable organization designated by the U.S. Internal Revenue Service as a 501(c)(3) nonprofit organization. Where disposition by destruction, discard, or donation is made of personal property, a report describing the property by category and quantity, and indicating what disposition was made for each item or lot, shall be submitted to the presiding judge of the district court within ten (10) days following the disposition.

C. Where disposition by public sale is appropriate, the sheriff's office or campus police agency shall file an application in the district court of its county requesting the authority of said court to dispose of such personal property, and shall attach to his application a list describing such property, including all identifying numbers and marks, if any, the date said property came into its possession and the name and address of the owner, if known. The court shall set said application for hearing not less than ten (10) days nor more than twenty (20) days after filing.

D. Notice shall be given by the sheriff's office or campus police agency of said hearing to each and every owner known and as set forth in said application by certified mail directed to their last-known address at least ten (10) days prior to the date of said hearing. Said notice shall contain a brief description of the property of said owner and the place and date of the hearing. In addition thereto notice of said hearing shall be posted in three public places in the county, one being the county courthouse at the regular place assigned for the posting of legal notices.

E. At the hearing, if no owner appears and establishes ownership to said property, the court shall enter an order authorizing the sheriff's office or campus police agency to donate property having a value of less than Five Hundred Dollars ($500.00) to a not-for-profit corporation as defined in Title 18 of the Oklahoma Statutes or to sell said personal property to the highest bidder for cash, after at least five (5) days' notice has been given by publication in one issue of a legal newspaper of the county. The sheriff's office or campus police agency shall make a return of said donation or sale and, when confirmed by said court, the order confirming said donation or sale shall vest in the recipient or purchaser title to said property so donated or purchased.
F. A sheriff's office having in its possession money or legal tender under the circumstances provided in subsection A of this section, prior to appropriating the same for deposit into a special fund, shall file an application in the district court of its county requesting the court to enter an order authorizing it to so appropriate said money for deposit in said special fund. Said application shall describe the money or legal tender, together with serial numbers, if any, the date the same came into the possession of the sheriff's office or campus police agency, and the name and address of the owner, if known. Upon filing, said application, which may be joined with an application as described in subsection C of this section, shall be set for hearing not less than ten (10) days nor more than twenty (20) days from the filing thereof, and notice of said hearing shall be given as provided in subsection D of this section. Such notice shall state that, upon no one appearing to prove ownership to said money or legal tender, the same will be ordered by the court to be deposited in the special fund by the sheriff's office or campus police agency. Said notice may be combined with a notice to sell personal property as set forth in subsection D of this section. At the hearing, if no one appears to claim and prove ownership to said money or legal tender, the court shall order the same to be deposited by the sheriff's office or campus police agency in the special fund, as provided in subsection H of this section.

G. Where a sheriff's office or campus police agency has in its possession under the circumstances provided in subsection A of this section, personal property deemed to have potential utility to that sheriff's office, campus police agency or another governmental subdivision, prior to appropriating the personal property for use, the sheriff's office or campus police agency shall file an application in the district court requesting the court to enter an order authorizing it to so appropriate or transfer the property for use. The application shall describe the property, together with serial numbers, if any, the date the property came into the possession of the sheriff's office or campus police agency and the name and address of the owner, if known. Upon filing, the application, which may be joined with an application as described in subsection C of this section, shall be set for hearing not less than ten (10) days nor more than twenty (20) days from the filing thereof. Notice of the hearing shall be given as provided in subsection D of this section. The notice shall state that, upon no one appearing to prove ownership to the personal property, the property will be ordered by the court to be delivered for use by the sheriff's office or campus police agency or its authorizing institution or transferred to another governmental subdivision for its use. The notice may be combined with a notice to sell personal property as set forth in subsection D of this section. At the hearing, if no one appears to claim and prove ownership to the personal property, the court shall order the property to be available for use by the sheriff's office or campus police agency or delivered to an appropriate person for use by the authorizing institution or another governmental subdivision.

H. The money received from the sale of personal property as above provided, after payment of the court costs and other expenses, if any, together with all money in possession of said sheriff's office or campus police agency, which has been ordered by the court to be deposited in the special fund, shall be deposited in such fund which shall be separately maintained by said sheriff's office in a special fund with the county treasurer or campus police agency to be expended upon the approval of the sheriff or head of the campus police agency for the purchase of equipment, materials or supplies that may be used in crime prevention, education, training or programming. Said fund or any portion of it may be expended in paying the expenses of the sheriff or any duly authorized deputy or employee of the campus police agency to attend law enforcement or public safety training courses which are conducted by the Oklahoma Council on Law Enforcement Education and Training (CLEET) or other certified trainers, providers, or agencies.

I. The disposition of biological evidence, as defined by Section 1 of this act, shall be governed by Section 1 of this act.
Historical Data

A. The designation and dates of holidays in Oklahoma shall be as follows: Each Saturday, Sunday, New Year's Day on the 1st day of January, Martin Luther King, Jr.'s Birthday on the third Monday in January, President's Day on the third Monday in February, Memorial Day on the last Monday in May, Independence Day on the 4th day of July, Labor Day on the first Monday in September, Veterans' Day on the 11th day of November, Thanksgiving Day on the fourth Thursday in November, the day after Thanksgiving Day, Christmas on the 25th day of December, the Monday before Christmas if Christmas is on a Tuesday, the Friday after Christmas if Christmas is on a Thursday; and if any of such holidays other than Saturday at any time fall on Saturday, the preceding Friday shall be a holiday in that year and if any of such holidays other than Sunday at any time fall on Sunday, the succeeding Monday shall be a holiday in that year.

B. The Governor shall issue an Executive Order each year specifying the dates on which the holidays other than Saturdays and Sundays designated in subsection A of this section occur. If the President of the United States declares any day other than those listed in subsection A of this section as a national holiday, the Governor may issue an Executive Order declaring such day a state holiday.

C. Any act authorized, required, or permitted to be performed on a holiday as designated in subsection A of this section may be performed on the next succeeding business day, and no liability or loss of rights of any kind shall result from such delay.

D. State employees, except for temporary and other limited term employees, shall be entitled to a day off work without loss of pay on those holidays specified in an Executive Order issued by the Governor pursuant to subsection B of this section. Those state employees, except for temporary and other limited term employees, who are required to work on a holiday specified in subsection B of this section shall be entitled to a day off work, without loss of pay, on an alternative date or payment in lieu thereof at the discretion of the appointing authority and in accordance with rules of the Administrator of the Office of Personnel Management.

E. For the purposes of this section, "holiday" means that agencies whose mission does not require them to be open for business every day of the year shall be closed for official business.

**Historical Data**

Title 25. Definitions and General Provisions
Chapter 2
Section 82.2 - Additional Holidays - Acts Performable - Optional Closing by Banks and Offices.
Cite as: O.S. § __ __

The following additional days are designated as holidays:

Jefferson Day on the 13th day of April; Oklahoma Day on the 22nd day of April; Mother's Day on the second Sunday in May; Juneteenth National Freedom Day on the third Saturday in June; Indian Day on the first Saturday after the full moon in September; Cherokee Strip Day on the 16th day of September; Will Rogers Day on the 4th day of November; Citizenship Recognition Day on such date as may be fixed by the Governor; Oklahoma Historical Day on the 10th day of October; Senior Citizens' Week beginning with the first Sunday in the month of May; Senior Citizens' Day the Wednesday of Senior Citizens' Week; Grandparents' Week beginning with the second Sunday in September; Youth Day on the third Sunday in March each year; each day in which a state election is held throughout the State of Oklahoma; and such other days as may be designated by the President of the United States or the Governor of the State of Oklahoma. Notwithstanding the day designated for Veterans' Day by Section 82.1 of this title, any bank, savings and loan association or credit union may observe the fourth Monday in October as Veterans' Day. Any act authorized, required or permitted to be performed on any holiday as designated in this section may and shall be performed on said day the same as on any business day; provided any state, national or federal reserve bank, building and loan association, credit union, state, federal, county or municipal office may close on any day designated in this section as a holiday, and, upon such bank, building and loan association, credit union, or public office being closed on such day, any act authorized, required or permitted to be performed at or by such bank, building and loan association, credit union, public office or public official may be performed on the next succeeding business day and no liability or loss of rights of any kind shall result from such delay.

Historical Data

The city of Guthrie, in the county of Logan, is declared to be the official city for the celebration of Oklahoma Day on the 22nd day of April of each year.

**Historical Data**

Laws 1949, p. 768, § 1.
Title 25. Definitions and General Provisions
Chapter 2
Section 82.4 - Juneteenth National Freedom Day Official Holiday.
Cite as: O.S. § ___

The third Saturday in June of each year is hereby declared an official holiday, to be known as "Juneteenth National Freedom Day".

Historical Data

The Governor is hereby authorized and requested to proclaim June 8 to June 14, 1939 and each succeeding year thereafter as Flag Week. To direct each state, county, municipal and district official to arrange for a suitable observance of Flag Week in all public schools, cities and communities throughout the state. To provide for the display of the Flag in accordance with the rules and regulations set forth by the National Americanism Commission of the American Legion, focusing the attention of the people upon the National Emblem and uniting reverence and devotion to the principal of liberty in order that the spirit of the Union may be regenerated, and the perpetuity of democracy be insured now and forever.

**Historical Data**

Title 25. Definitions and General Provisions
Chapter 2
Section 84 - Oklahoma Historical Day.

Cite as: O.S. § __ __

Now, Therefore, be it resolved by the House of Representatives of the Seventeenth Session of the Oklahoma Legislature, the Senate joining therein, that October 10th be declared Oklahoma Historical Day and that the same be observed by the Governor issuing a proclamation setting forth that Major Jean Pierre Chouteau established the first white settlement on October 10th, 1796 at Salina, and from that date many struggles for the advancement of civilization worthy of mention and discussion, and that it is fitting and proper for universities, colleges and schools throughout the state to observe said day by extra programs depicting the advancement and history of the State of Oklahoma, that all officers, state, county, and city be requested to observe and call attention of the citizens everywhere, that the mayors of cities and towns be requested to issue proclamations calling attention to Oklahoma Historical Day.

Historical Data

Laws 1939, p. 665.
That the Governor of the State of Oklahoma be, and he is hereby empowered and directed to issue a proclamation setting aside a day each year as "Citizenship Recognition Day" which will as nearly as possible conform to a day which the Congress or the President of the United States may set aside as Citizenship Day.

**Historical Data**

Laws 1941, p. 90, § 1.
Title 25. Definitions and General Provisions
Chapter 2
Section 86 - Will Rogers Day.
Cite as: O.S. § __ __

The fourth day of November each year is hereby declared a public holiday, to be known as "Will Rogers Day". Provided, this act shall not affect the legality of judicial proceedings, the service of process, making or execution of agreements or instruments in writing, or the transaction of other business on said day.

Historical Data

May 1st of each year is hereby established as "Bird Day" in Oklahoma, to be commemorated in such manner as the Societies for the Preservation of Wildlife may prescribe, from time to time.

**Historical Data**

That the week beginning with November 11th through November 16th (Statehood Day) of each year is hereby designated as "Oklahoma Week".

That every city in Oklahoma, every business, every organization, every man, woman and child are hereby urged during this week to conduct a personal campaign to let the world know that "we are proud of Oklahoma, and prouder to be Oklahomans."

*Historical Data*

Laws 1957, p. 663, §§ 1, 2.
The Governor of the State of Oklahoma shall declare an official day for each Indian tribe in the State of Oklahoma. The particular designated day for each Indian tribe shall be selected by the respective Indian tribes.

Historical Data

Laws 1972, p. 619, S.J.R.No. 29, § 1. der
The week in each year in which November 16 falls is hereby declared to be “Oklahoma Heritage Week,” beginning on a Sunday when November 16 falls on such day or a following day of the week through Saturday.

**Historical Data**

The Oklahoma Heritage Association, aforementioned herein, is hereby designated as the coordinating and planning agency for statewide annual observance of "Oklahoma Heritage Week", and is charged with the duty of creating observance thereof through pulpits and mass communication media, through public and parochial schools, through private and state institutions of higher learning and other dignified noncommercial means, so that the patriotism and idealism of our heritage be not forgotten but the lives of the citizens of the state may be enriched by reminders from our history.

**Historical Data**

The first Sunday in June each year is hereby established as "Shut-In Day" in Oklahoma to be commemorated by calling upon the people of Oklahoma to observe such day by visiting at least one shut-in person on the special day if possible, and by participating in other appropriate ceremonies and activities.

**Historical Data**

April ninth of each year is hereby established as "Prisoners of War Remembrance Day" in Oklahoma. The sacrifices of those persons who suffered captivity in foreign lands while in the service of their country shall be commemorated on this day. All citizens of this state are requested to devote some portion of Prisoners of War Remembrance Day to solemn contemplation on the plight of the men and women of this country who have been held prisoners of war. Teachers and students of the schools of this state are requested to observe the day with appropriate exercises.

Historical Data

Added by Laws 1988, c. 6, § 1, emerg. eff. March 10, 1988.
The 15th day of December of each year is hereby established as "Bill of Rights Day" in Oklahoma. All citizens of this state are requested to devote some portion of Bill of Rights Day to reflection on the liberties and freedoms guaranteed to American citizens by the Bill of Rights.

**Historical Data**

The 16th day of December of each year is hereby established as "Bill of Responsibilities Day" in Oklahoma. All citizens of this state are requested to devote some portion of Bill of Responsibilities Day to reflection and acceptance of the responsibilities of being a citizen of this nation in order to secure and expand our freedom as individual members of a free society.

**Historical Data**

The last week of May of each year is hereby established as "Purple Heart Week" in Oklahoma. The Purple Heart, as established by George Washington in 1782 and revived in 1932, is a decoration of honor awarded to members of the Armed Forces and to United States citizens honorably wounded in action.

All residents of this state are requested to devote some portion of Purple Heart Week to recognizing and commemorating the recipients of the Purple Heart who have demonstrated a commitment to fighting for the ideals which have made this nation great, have served this nation so valiantly, and are role models for all to emulate.

It is the intent of the Oklahoma Legislature that:

1. The Governor execute a proclamation each year in recognition of Purple Heart Week;

2. The Secretary of Veterans Affairs encourage the observance of Purple Heart Week with appropriate activities; and

3. Each local chapter of all veterans' organizations plan special activities and events to honor the Purple Heart recipients in that chapter.

**Historical Data**

Title 25. Definitions and General Provisions
Chapter 2
Section 90.8 - Jim Thorpe Day.
Cite as: O.S. § __ __

The 22nd day of May of each year is hereby established as "Jim Thorpe Day" in Oklahoma. All citizens of this state are requested to devote some portion of Jim Thorpe Day to commemorate the accomplishments of Jim Thorpe, the greatest American athlete of the half century and this true native son of Oklahoma, to pay tribute to his athletic versatility, and to recognize the inspiration that his personal achievements have provided to all of the citizens of this state.

Historical Data

April nineteenth of each year is hereby established as "Oklahoma City Bombing Remembrance Day" in Oklahoma. The sacrifices of those persons who lost their lives or were injured in the bombing and their loved ones shall be commemorated on this day. All citizens of this state are requested to devote some portion of Oklahoma City Bombing Remembrance Day to solemn contemplation of the tragedy and to reflect on the courage and spirit of cooperation demonstrated by the people of Oklahoma during and after the tragedy. Teachers and students of the schools of this state are requested to observe the day with appropriate exercises.

Historical Data

Added by Laws 1996, c. 44, § 1, eff. Nov. 1, 1996.
December 7 of each year is designated as "Oklahoma Pearl Harbor Remembrance Day", and the Governor is authorized and requested to:

1. Issue annually a proclamation calling on the citizens of the State of Oklahoma to observe the day with appropriate ceremonies and activities; and

2. Urge all state agencies, interested organizations, groups, and individuals to fly the flag of the United States at half-staff each December 7 in honor of the individuals who died as a result of their service at Pearl Harbor and in honor of those who died or were injured in World War II.

**Historical Data**

The third Thursday of March of each year is hereby designated as "Vietnam Veterans Day", and the Governor is authorized and requested to:

1. Issue annually a proclamation calling on the citizens of this state to observe the day with appropriate ceremonies and activities; and

2. Urge all state agencies, interested organizations, groups, and individuals to fly the flag of the United States at half-staff the third Thursday of each March in honor of the veterans who served in Vietnam, Cambodia, or Laos during the Vietnam Conflict.

**Historical Data**

The Third Monday in November of each year is designated as "Oklahoma Native American Day" in Oklahoma. All citizens of this state are requested to devote some portion of Oklahoma Native American Day to commemorate the accomplishments of Oklahoma's Native Americans. Teachers and students of the schools of this state are requested to observe the day with appropriate activities.

_Historical Data_

Added by Laws 1998, c. 27, § 1, eff. November 1, 1998.
The third Friday of September of each year is hereby designated as "POW/MIA Recognition Day", and the Governor is authorized and requested to:

1. Issue annually a proclamation calling on all the citizens of this state to observe the day with appropriate ceremonies and activities; and

2. Authorize all state agencies, interested organizations, groups and individuals to fly the flag of the National League of Families of American Prisoners of War and Missing in Action on the third Friday of each September to symbolize America's missing military personnel and our determination to account for them.

**Historical Data**

Added by Laws 1999, c. 42, § 1, emerg. eff. April 5, 1999.
Title 25. Definitions and General Provisions
Chapter 4
Section 106 - Legal Notice Publication By Newspaper.
Cite as: O.S. §, __ __

No legal notice, advertisement, or publication of any kind required or provided for by the laws of this state to be published in a newspaper shall have force or effect unless published in a legal newspaper of the county. A legal newspaper of the county is any newspaper which, during a period of one hundred four (104) consecutive weeks immediately prior to the first publication of such notice, advertisement, or publication:

1. has maintained a paid general subscription circulation in the county; and

2. has been admitted to the United States mails as paid second-class mail matter; and

3. has been continuously and uninterruptedly published in the county. If there is no legal newspaper in a county, then all legal notices, advertisements, or publications of any kind required or provided for by the laws of this state shall be published in a legal newspaper in an adjoining county of this state, which newspaper has general circulation in the county or political subdivision in which such notice is required.

Nothing in this section shall invalidate the publication of such legal notices, advertisements, or publications in a newspaper which has moved its place of publication from one location in the county to another location in the same county without breaking the continuity of its regular issues for the requisite length of time, or the name of which may have been changed when said change of location was made as permitted by United States postal laws and regulations. Failure to issue or publish said newspaper for a period of fourteen (14) days due to fire, accident, or other unforeseen cause, or by reason of the pendency of mortgage foreclosure, attachment, execution, or other legal proceedings against the type, presses, or other personal property used by the newspaper, shall not be deemed a failure to maintain continuous and consecutive publication as required by the provisions of this section, nor shall said failure invalidate the publication of a notice otherwise valid. Failure to issue or publish a newspaper qualified to publish legal notices, advertisements, or publications of any kind, for a period totaling not more than fourteen (14) consecutive days during a calendar year shall not be deemed a failure to maintain continuous and consecutive publication as required by the provisions of this section, nor shall said failure invalidate the publication of a notice otherwise valid.

Historical Data

Amended by Laws 1983, c. 22, § 1, eff. Nov. 1, 1983.
This act shall be known as the Oklahoma Open Meeting Act.

*Historical Data*

It is the public policy of the State of Oklahoma to encourage and facilitate an informed citizenry's understanding of the governmental processes and governmental problems.

**Historical Data**

All meetings of public bodies, as defined hereinafter, shall be held at specified times and places which are convenient to the public and shall be open to the public, except as hereinafter specifically provided. All meetings of such public bodies, except for executive sessions of the State Banking Board and Oklahoma Savings and Loan Board, shall be preceded by advance public notice specifying the time and place of each such meeting to be convened as well as the subject matter or matters to be considered at such meeting, as hereinafter provided.

**Historical Data**

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act
Section 304 - Definitions.
Cite as: O.S. §, __ __

As used in the Oklahoma Open Meeting Act:

1. "Public body" means the governing bodies of all municipalities located within this state, boards of county commissioners of the counties in this state, boards of public and higher education in this state, and all boards, bureaus, commissions, agencies, trusteeships, authorities, councils, committees, public trusts or any entity created by a public trust, task forces or study groups in this state supported in whole or in part by public funds or entrusted with the expending of public funds, or administering public property, and shall include all committees or subcommittees of any public body. It shall not mean the state judiciary, the Council on Judicial Complaints when conducting, discussing, or deliberating any matter relating to a complaint received or filed with the Council, the Legislature or administrative staffs of public bodies, including, but not limited to, faculty meetings and athletic staff meetings of institutions of higher education when those staffs are not meeting with the public body, or entry-year assistance committees. Furthermore, it shall not mean the multidisciplinary team provided for in subsection C of Section 63-1-502.2 of Title 63 of the Oklahoma Statutes or any school board meeting for the sole purpose of considering recommendations of a multidisciplinary team and deciding the placement of any child who is the subject of such recommendations. Furthermore, it shall not mean meetings conducted by stewards designated by the Oklahoma Horse Racing Commission pursuant to Section 203.4 of Title 3A of the Oklahoma Statutes when the stewards are officiating at races or otherwise enforcing rules of the Commission.

2. "Meeting" means the conduct of business of a public body by a majority of its members being personally together or, as authorized by Section 307.1 of this title, together pursuant to a teleconference.

3. "Regularly scheduled meeting" means a meeting at which the regular business of the public body is conducted.

4. "Special meeting" means any meeting of a public body other than a regularly scheduled meeting or emergency meeting.

5. "Emergency meeting" means any meeting called for the purpose of dealing with an emergency. For purposes of this act, an emergency is defined as a situation involving injury to persons or injury and damage to public or personal property or immediate financial loss when the time requirements for public notice of a special meeting would make such procedure impractical and increase the likelihood of injury or damage or immediate financial loss.

6. "Continued or reconvened meeting" means a meeting which is assembled for the purpose of finishing business appearing on an agenda of a previous meeting. For the purposes of this act, only matters on the agenda of the previous meeting at which the announcement of the continuance is made may be discussed at a continued or reconvened meeting, and

7. "Teleconference" means a conference among members of a public body remote from one another who are linked by interactive telecommunication devices permitting both visual and auditory communication between and among members of the public body and members of the public.
Historical Data

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act
Section 305 - Recording of Votes.
Cite as: O.S. § __

In all meetings of public bodies, the vote of each member must be publicly cast and recorded.

Historical Data

No informal gatherings or any electronic or telephonic communications, except teleconferences as authorized by Section 3 of this act, among a majority of the members of a public body shall be used to decide any action or to take any vote on any matter.

_Historical Data_

A. No public body shall hold executive sessions unless otherwise specifically provided in this section.

B. Executive sessions of public bodies will be permitted only for the purpose of:

1. Discussing the employment, hiring, appointment, promotion, demotion, disciplining or resignation of any individual salaried public officer or employee;

2. Discussing negotiations concerning employees and representatives of employee groups;

3. Discussing the purchase or appraisal of real property;

4. Confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest;

5. Permitting district boards of education to hear evidence and discuss the expulsion or suspension of a student when requested by the student involved or the student's parent, attorney or legal guardian;

6. Discussing matters involving a specific handicapped child;

7. Discussing any matter where disclosure of information would violate confidentiality requirements of state or federal law;

8. Engaging in deliberations or rendering a final or intermediate decision in an individual proceeding pursuant to Article II of the Administrative Procedures Act; or

9. Discussing the following:
   
   a. the investigation of a plan or scheme to commit an act of terrorism,
   
   b. assessments of the vulnerability of government facilities or public improvements to an act of terrorism,
   
   c. plans for deterrence or prevention of or protection from an act of terrorism,
   
   d. plans for response or remediation after an act of terrorism,
   
   e. information technology of the public body but only if the discussion specifically identifies:
(1) design or functional schematics that demonstrate the relationship or connections between devices or systems,

(2) system configuration information,

(3) security monitoring and response equipment placement and configuration,

(4) specific location or placement of systems, components or devices,

(5) system identification numbers, names, or connecting circuits,

(6) business continuity and disaster planning, or response plans, or

(7) investigation information directly related to security penetrations or denial of services, or

f. the investigation of an act of terrorism that has already been committed.

For the purposes of this subsection, the term “terrorism” means any act encompassed by the definitions set forth in Section 1268.1 of Title 21 of the Oklahoma Statutes.

C. Notwithstanding the provisions of subsection B of this section, the following public bodies may hold executive sessions:

1. The State Banking Board, as provided for under Section 306.1 of Title 6 of the Oklahoma Statutes;

2. The Oklahoma Industrial Finance Authority, as provided for in Section 854 of Title 74 of the Oklahoma Statutes;

3. The Oklahoma Development Finance Authority, as provided for in Section 5062.6 of Title 74 of the Oklahoma Statutes;

4. The Oklahoma Center for the Advancement of Science and Technology, as provided for in Section 5060.7 of Title 74 of the Oklahoma Statutes;

5. The Oklahoma Savings and Loan Board, as provided for under subsection A of Section 381.74 of Title 18 of the Oklahoma Statutes;

6. The Oklahoma Health Research Committee for purposes of conferring on matters pertaining to research and development of products, if public disclosure of the matter discussed would interfere with the development of patents, copyrights, products, or services;

7. A review committee, as provided for in Section 855 of Title 62 of the Oklahoma Statutes;

8. The Child Death Review Board for purposes of receiving and conferring on matters pertaining to materials declared confidential by law;

9. The Domestic Violence Fatality Review Board as provided in Section 1601 of Title 22 of the Oklahoma Statutes;
10. All nonprofit foundations, boards, bureaus, commissions, agencies, trusteeships, authorities, councils, committees, public trusts, task forces or study groups supported in whole or part by public funds or entrusted with the expenditure of public funds for purposes of conferring on matters pertaining to economic development, including the transfer of property, financing, or the creation of a proposal to entice a business to locate within their jurisdiction if public disclosure of the matter discussed would interfere with the development of products or services or if public disclosure would violate the confidentiality of the business; and

11. The Oklahoma Indigent Defense System Board for purposes of discussing negotiating strategies in connection with making possible counteroffers to offers to contract to provide legal representation to indigent criminal defendants and indigent juveniles in cases for which the System must provide representation pursuant to the provisions of the Indigent Defense System Act.

D. An executive session for the purpose of discussing the purchase or appraisal of real property shall be limited to members of the public body, the attorney for the public body, and the immediate staff of the public body. No landowner, real estate salesperson, broker, developer, or any other person who may profit directly or indirectly by a proposed transaction concerning real property which is under consideration may be present or participate in the executive session.

E. No public body may go into an executive session unless the following procedures are strictly complied with:

1. The proposed executive session is noted on the agenda as provided in Section 311 of this title;

2. The executive session is authorized by a majority vote of a quorum of the members present and the vote is a recorded vote; and

3. Except for matters considered in executive sessions of the State Banking Board and the Oklahoma Savings and Loan Board, and which are required by state or federal law to be confidential, any vote or action on any item of business considered in an executive session shall be taken in public meeting with the vote of each member publicly cast and recorded.

F. A willful violation of the provisions of this section shall:

1. Subject each member of the public body to criminal sanctions as provided in Section 314 of this title; and

2. Cause the minutes and all other records of the executive session, including tape recordings, to be immediately made public.

Historical Data

Amended by Laws 1992, c. 12, § 1, eff. September 1, 1992; Laws 1993, c. 69, § 1, eff. September 1, 1993; Laws 1993, c. 195, § 3, eff. July 1, 1993; Laws 1994, c. 384, § 13, eff. July 1, 1994; Amended by Laws 1998, c. 201, § 6, eff. May 11, 1998 (superseded document available); Amended by Laws 1998, c. 315, § 2, eff. May 28, 1998 (superseded document available); Amended by Laws 1999, c. 1, § 10, eff. February 24, 1999 (superseded document available); Amended by Laws 2001, HB 1372, c. 284 § 3, emerg. eff. May 31, 2001 (superseded document available); Amended by Laws 2003, SB 395, c. 175, § 1, emerg. eff. May 5, 2003 (superseded document available).
Multiple Amendments Passed by the 49th Legislature:


A. No public body shall hold meetings by teleconference except:

1. Oklahoma Futures;

2. The Oklahoma State Regents for Higher Education;

3. The State Board of Medical Licensure and Supervision;

4. The State Board of Osteopathic Examiners;

5. The Board of Dentistry;

6. The Variance and Appeals Boards created in Sections 1021.1, 1697 and 1850.16 of Title 59 of the Oklahoma Statutes;

7. A public trust whose beneficiary is a municipality; however, no more than twenty percent (20%) of a quorum of the trustees may participate by teleconference and during any such meetings all votes shall be roll call votes;

8. The Native American Cultural and Educational Authority;

9. The Corporation Commission;

10. The State Board of Career and Technology Education;

11. The Oklahoma Funeral Board; and

12. The District Attorneys Council.

B. A board of education of a technology center school district may hold meetings by videoconference where each board member is visible to each other and the public through a video monitor, subject to the following:

1. No fewer than three members of a five-member board or four members of a seven-member board shall be present in person at the site of each meeting;
2. The public notice posted in advance of the meeting shall indicate such meeting will be conducted via videoconference;

3. Each site and room where members of the board are present for a meeting by videoconference shall be open and accessible to the public, and the public shall be allowed into the site and room; and

4. The public shall be allowed to participate or have input in a meeting at the videoconference site in the same manner and to the same extent as the public is allowed to participate or have input in a meeting at the site of the meeting.

C. No public body authorized to hold meetings by teleconference or videoconference shall conduct an executive session by teleconference or videoconference.

Version 2 (as amended by Laws 2003, SB 545, c. 318, § 2, eff. November 1, 2003):

A. No public body shall hold meetings by teleconference except:

1. Oklahoma Futures;

2. The Oklahoma State Regents for Higher Education;

3. The Oklahoma Board of Medical Licensure and Supervision;

4. The State Board of Osteopathic Examiners;

5. The Board of Dentistry;

6. The Variance and Appeals Boards created in Sections 1021.1, 1697 and 1850.16 and the Construction Industries Board created in Section 1000.2 of Title 59 of the Oklahoma Statutes;

7. A public trust whose beneficiary is a municipality; however, no more than twenty percent (20%) of a quorum of the trustees may participate by teleconference and during any such meetings all votes shall be roll call votes;

8. The Native American Cultural and Educational Authority;

9. The Corporation Commission; and

10. The State Board of Vocational and Technical Education.

B. No public body authorized to hold meetings by teleconference shall conduct an executive session by teleconference.
Historical Data

Any meeting between the governor and a majority of members of any public body shall be open to the public and subject to all other provisions of this act.

**Historical Data**

The Legislature shall conduct open meetings in accordance with rules to be adopted by each house thereof.

**Historical Data**

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act
Section 310 - Legislative Committee Members Attending Executive Sessions.
Cite as: O.S. § __ __

Any member of the Legislature appointed as a member of a committee of either house of the Legislature or joint committee thereof shall be permitted to attend any executive session authorized by the Oklahoma Open Meeting Act of any state agency, board or commission whenever the jurisdiction of such committee includes the actions of the public body involved.

Historical Data

A. Notwithstanding any other provisions of law, all regularly scheduled, continued or reconvened, special or emergency meetings of public bodies shall be preceded by public notice as follows:

1. All public bodies shall give notice in writing by December 15 of each calendar year of the schedule showing the date, time and place of the regularly scheduled meetings of such public bodies for the following calendar year.

2. All state public bodies, including, but not limited to, public trusts and other bodies with the state as beneficiary, shall give such notice to the Secretary of State.

3. All county public bodies, including, but not limited to, public trusts and any other bodies with the county as beneficiary, shall give such notice to the county clerk of the county wherein they are principally located.

4. All municipal public bodies, including, but not limited to, public trusts and any other bodies with the municipality as beneficiary, shall give such notice to the municipal clerk of the municipality wherein they are principally located.

5. All multicounty, regional, areawide or district public bodies, including, but not limited to, district boards of education, shall give such notice to the county clerk of the county wherein they are principally located, or if no office exists, to the county clerk of the county or counties served by such public body.

6. All governing boards of state institutions of higher education, and committees and subcommittees thereof, shall give such notice to the Secretary of State. All other public bodies covered by the provisions of this act which exist under the auspices of a state institution of higher education, but a majority of whose members are not members of the institution's governing board, shall give such notice to the county clerk of the county wherein the institution is principally located.

7. The Secretary of State and each county clerk or municipal clerk shall keep a record of all notices received in a register open to the public for inspection during regular office hours, and, in addition, shall make known upon any request of any person the contents of said register.

8. If any change is to be made of the date, time or place of regularly scheduled meetings of public bodies, then notice in writing shall be given to the Secretary of State or county clerk or municipal clerk, as required herein, not less than ten (10) days prior to the implementation of any such change.
9. In addition to the advance public notice in writing required to be filed for regularly scheduled meetings, all public bodies shall, at least twenty-four (24) hours prior to such meetings, display public notice of said meeting, setting forth thereon the date, time, place and agenda for said meeting, such twenty-four (24) hours prior public posting shall exclude Saturdays and Sundays and holidays legally declared by the State of Oklahoma; provided, however, the posting of an agenda shall not preclude a public body from considering at its regularly scheduled meeting any new business. Such public notice shall be posted in prominent public view at the principal office of the public body or at the location of said meeting if no office exists. "New business", as used herein, shall mean any matter not known about or which could not have been reasonably foreseen prior to the time of posting.

10. In the event any meeting is to be continued or reconvened, public notice of such action, including date, time and place of the continued meeting, shall be given by announcement at the original meeting. Only matters appearing on the agenda of the meeting which is continued may be discussed at the continued or reconvened meeting.

11. Special meetings of public bodies shall not be held without public notice being given at least forty-eight (48) hours prior to said meetings. Such public notice of date, time and place shall be given in writing, in person or by telephonic means to the Secretary of State or to the county clerk or to the municipal clerk by public bodies in the manner set forth in paragraphs 2, 3, 4, 5 and 6 of this section. The public body also shall cause written notice of the date, time and place of the meeting to be mailed or delivered to each person, newspaper, wire service, radio station, and television station that has filed a written request for notice of meetings of the public body with the clerk or secretary of the public body or with some other person designated by the public body. Such written notice shall be mailed or delivered at least forty-eight (48) hours prior to the special meeting. The public body may charge a fee of up to Eighteen Dollars ($18.00) per year to persons or entities filing a written request for notice of meetings, and may require such persons or entities to renew the request for notice annually. In addition, all public bodies shall, at least twenty-four (24) hours prior to such special meetings, display public notice of said meeting, setting forth thereon the date, time, place and agenda for said meeting. Only matters appearing on the posted agenda may be considered at said special meeting. Such public notice shall be posted in prominent public view at the principal office of the public body or at the location of said meeting if no office exists. Twenty-four (24) hours prior public posting shall exclude Saturdays and Sundays and holidays legally declared by the State of Oklahoma.

12. In the event of an emergency, an emergency meeting of a public body may be held without the public notice heretofore required. Should an emergency meeting of a public body be necessary, the person calling such a meeting shall give as much advance public notice as is reasonable and possible under the circumstances existing, in person or by telephonic or electronic means.

B.

1. All agendas required pursuant to the provisions of this section shall identify all items of business to be transacted by a public body at a meeting, including, but not limited to, any proposed executive session for the purpose of engaging in deliberations or rendering a final or intermediate decision in an individual proceeding prescribed by the Administrative Procedures Act.

2. If a public body proposes to conduct an executive session, the agenda shall:

   a. contain sufficient information for the public to ascertain that an executive session will be proposed;

   b. identify the items of business and purposes of the executive session; and

   c. state specifically the provision of Section 307 of this title authorizing the executive session.
Historical Data

A. The proceedings of a public body shall be kept by a person so designated by such public body in the form of written minutes which shall be an official summary of the proceedings showing clearly those members present and absent, all matters considered by the public body, and all actions taken by such public body. The minutes of each meeting shall be open to public inspection and shall reflect the manner and time of notice required by this act.

B. In the written minutes of an emergency meeting, the nature of the emergency and the proceedings occurring at such meeting, including reasons for declaring such emergency meeting, shall be included.

C. Any person attending a public meeting may record the proceedings of said meeting by videotape, audiotape or by any other method; providing, however, such recording shall not interfere with the conduct of the meeting.

**Historical Data**

Any action taken in willful violation of this act shall be invalid.

*Historical Data*

Any person or persons willfully violating any of the provisions of this act shall be guilty of a misdemeanor and upon conviction shall be punished by a fine not exceeding Five Hundred Dollars ($500.00) or by imprisonment in the county jail for a period not exceeding one (1) year or by both such fine and imprisonment.

_Historical Data_

A county election board shall be appointed in each of the seventy-seven counties of Oklahoma and shall be composed of three (3) members.

*Historical Data*

The State Election Board shall appoint two members of each county election board, and two alternates, to serve terms of four (4) years each. No later than April 15, 1975, and every four (4) years thereafter, the county central committees of the two political parties with the largest number of registered voters in the state, based upon the latest January 15 registration report, shall each submit to the State Election Board a nominee for membership on the county election board and a nominee to serve as the alternate. The nominations must be submitted in writing and signed by at least two members of each county central committee. The State Election Board shall be confined to the nominees in making appointments, one from each party, to the county election board and one from each party to serve as the alternate. The appointments shall be made no later than May 1, 1975, and every four (4) years thereafter. If a county central committee fails to submit nominees by April 15, the State Election Board shall appoint a member and alternate to the county election board from the ranks of such party within the county. Alternates shall serve on the county election board at any meeting that the member for whom the person is an alternate is unable to attend. In the event of a vacancy, the State Election Board shall, within sixty (60) days after such vacancy occurs, appoint a member of the same party to fill the unexpired term, based on a nomination submitted by the party's county central committee in the manner hereinbefore provided within thirty (30) days after the vacancy occurs. Should a county central committee fail to submit a nominee within the prescribed period of time, the State Election Board shall appoint a member of the county election board from the ranks of said party within the county. Vacancies shall occur when a member fails to attend five consecutive meetings of the board or when a member changes the member's party affiliation. It shall be the duty of the other two members of the board to notify the Secretary of the State Election Board should such vacancy occur. Said vacancy shall be filled in the manner hereinbefore provided.

**Historical Data**

The county election board shall perform such duties as may be prescribed by law.

Historical Data

Title 26. Elections
Chapter A1
Article Article II
Section 2-117 - Secretary's Duties - Appointment of Assistant Secretary and Chief Clerk - Compensation.
Cite as: O.S. §, __ __

The secretary of the county election board shall be the administrative officer of the county election board and shall have general supervisory authority over the several precinct election boards within the county. In counties having seventeen thousand five hundred or more registered voters, the secretary shall have the authority to employ and/or terminate an assistant secretary and such other employees as are necessary to perform the duties of the county election board. In counties having fewer than seventeen thousand five hundred registered voters, the secretary shall employ a chief clerk and such other employees as are necessary to perform the duties of the county election board. In the event a vacancy exists in the office of the secretary of the county election board, the Secretary of the State Election Board shall have the authority to stand in the place of the secretary of the county election board for the purpose of employing necessary county election board personnel. The secretary shall be charged with the operational responsibilities of the board, including, but not limited to, supervision, defining job positions and responsibilities of the employees, preparation of the annual budget, preparation and filing of all reports, and the implementation of policy, findings and actions lawfully prescribed or determined by the county election board. The minimum salary of the assistant secretary shall be equal to ninety percent (90%) of the scheduled salary of the secretary in the same county, but shall not exceed the salary of the highest salaried first or chief deputy or assistant to any county officer, excluding the under sheriff, in the same county. The minimum salary of the chief clerk shall be equal to one-half (1/2) of the salary of the highest salaried first or chief deputy or assistant to any county officer in the same county, or ninety percent (90%) of the scheduled salary of the secretary in the same county, whichever is lower. The salary limitation contained in this section shall not operate to reduce the salary of any person employed as an assistant secretary or chief clerk on May 1, 2003. Salaries of additional personnel, including personnel employed temporarily, shall not exceed the salary of the assistant secretary or chief clerk and shall be comparable to salaries paid for the same positions in other offices within the county. The salaries of the assistant secretary, chief clerk and other personnel shall be paid from county funds on a monthly basis. In the event that the secretary, assistant secretary, chief clerk, or any other essential county election board employee must be away from work for a period of time due to personal illness, family illness, or family emergency, the county election board shall be required to fund compensation of appropriate temporary personnel during the employee’s absence.

Historical Data

A. The secretary of each county election board shall be paid an annual salary to be determined by the following schedule. However, the salary of a county election board secretary shall not fall below the level of the April 30, 2003, salary, and the salary of any person who is reappointed to the position of county election board secretary shall not fall below the salary received in the immediately preceding term, regardless of the number of registered voters, excluding inactive, in the county. No salary shall be increased to the secretary of any county election board while that county is under the administrative supervision of the Secretary of the State Election Board:

Beginning May 1, 2003, the annual salary, payable monthly shall be:

<table>
<thead>
<tr>
<th>Registered Voters</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to 10,000</td>
<td>$20,188.28</td>
</tr>
<tr>
<td>10,001 to 15,000</td>
<td>$20,988.28</td>
</tr>
<tr>
<td>15,001 to 17,500</td>
<td>$24,152.45</td>
</tr>
<tr>
<td>17,501 to 25,000</td>
<td>$27,328.93</td>
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<td>25,001 to 50,000</td>
<td>$33,046.94</td>
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<td>50,001 to 75,000</td>
<td>$42,374.66</td>
</tr>
<tr>
<td>75,001 to 150,000</td>
<td>$47,811.26</td>
</tr>
<tr>
<td>150,001 or more</td>
<td>$53,243.00</td>
</tr>
</tbody>
</table>

B. The salary and fringe benefits paid to each secretary shall be paid from county funds on a monthly basis and shall be reimbursed from funds appropriated by the Legislature for that purpose at a rate of not to exceed one hundred thirty-five percent (135%) of the above-specified salaries. Claims for said reimbursement shall be filed according to procedures prescribed by the Secretary of the State Election Board and approved by the Director of State Finance. Said claims for reimbursement shall only be paid for actual expenditures made by the county. The number of registered voters, for the purposes of this section, shall be determined by the number of registered voters, excluding inactive voters, in the county on January 1, 1979, and every two (2) years thereafter.
Historical Data

In addition to the salary paid the secretary and assistant secretary of chief clerk, it shall be the mandatory duty of the county excise board to appropriate annually adequate funds for operating expenses of the county election board in the discharge of its duties and responsibilities.

Historical Data

Title 26. Elections
   Chapter A1
   Article Article II
   Section 2-120 - "Repealed by Laws 1979, c. 240, § 30, emerg. eff. June 1, 1979."
   Cite as: O.S. § ___

   Historical Data

Title 26. Elections  
Chapter A1  
Article Article II  
Section 2-121 - Offices of County Election Boards.  
Cite as: O.S. § __ __  

It shall be the mandatory duty of the county commissioners of each county to furnish, at county expense, in each county seat a suitable office for the county election board. Said office shall provide adequate space for storage of election records and supplies, voting devices, ballot boxes and adequate space for the exercise of other functions required by law of the county election board and shall be equipped with suitable furniture and office equipment and a telephone. Said office shall be convenient to the public, shall have furniture, furnishings and fixtures and other equipment comparable to other county offices within the county, and necessary to the operation of said office.

Historical Data

The county election board shall appoint two members of each precinct election board, to serve terms of four (4) years each. No later than June 15, 1975, and every four (4) years thereafter, the county central committees of the two parties with the highest number of registered voters in the state, based on the latest January 15 registration report, shall submit a list of three nominees for each precinct to the county election board. The county election board shall be confined to the list of nominees submitted by either party and shall appoint one member of each precinct election board from each party no later than July 1, 1975, and every four (4) years thereafter. If no list is submitted by a county central committee for any precinct by the specified date, or if the nominees for a precinct are unable to serve, then the county election board shall appoint one member of said precinct election board from the ranks of said party within the county. Terms shall begin July 1, 1975, and every four (4) years thereafter. In the event of a vacancy, the county election board shall fill the unexpired term from the last list previously submitted by the county central committee. If there is no prior list, then the vacancy shall be filled from within the ranks of the same party within the affected precinct. The county election board shall designate one member as judge and the other as clerk for each precinct.

Historical Data

Title 26. Elections
Chapter A1
Article Article II
Section 2-125 - Inspector Appointed by County Election Board.
Cite as: O.S. §, __ __

Each county election board shall appoint the inspector for each precinct election board within the county. The board shall have the authority to remove any inspector in the county at any time.

Historical Data

The inspector shall be paid Seventy-five Dollars ($75.00) for each election and shall be allowed mileage reimbursement at the rate provided by the State Travel Reimbursement Act for mileage incurred to receive or return ballots and materials for the election. Judges, clerks and counters shall be paid Sixty-five Dollars ($65.00) for each election. Precinct officials assigned to work a polling place ten (10) miles or more from their home, shall be allowed mileage reimbursement at the rate provided by the State Travel Reimbursement Act for mileage incurred from their home to and from their assigned polling place. An additional Two Dollars ($2.00) per election shall be paid to each inspector, judge, clerk and counter of a precinct from the funds of the county. Compensation provided herein shall be paid for any state, county, municipal or school district election; provided, however, that compensation for elections conducted concurrently shall not exceed in total the amount herein prescribed. Said compensation shall be paid by the State Election Board for all regular Primary, Runoff Primary and General Elections, all statewide special elections and all special elections for United States Representatives or United States Senators and State Senators or State Representatives.

**Historical Data**

The cost of rent for polling places, absentee ballot boxes, locks and keys, voting booths and United States flags shall be paid from county funds. The costs of notice and acknowledgement mailings as required in Sections 8 and 14 of this act shall be paid from county funds. The cost of central registries, maps and other materials required to be maintained by the county election board shall be paid from county funds. The cost of other supplies necessary for the conduct of state elections shall be paid from state funds. The purchase and maintenance of computer hardware, software, voting devices and related supplies used in the Oklahoma Election Management System shall be paid from state funds. The cost of confirmation mailings required in Section 21 of this act shall be paid from state funds.

Historical Data

Title 26. Elections  
Chapter A1  
   Article Article III  
   Section 3-105 - Costs of County Elections.  
Cite as: O.S. § ___

All costs for any county election not held concurrently with a state election shall be paid from county funds.

*Historical Data*

A. When any county, municipality, school district or other governmental entity authorizes an election to be conducted by the county election board, the secretary of the county election board shall, not less than thirty-five (35) days prior to the election, submit to the governmental entity for whom the election is authorized:

1. An itemized estimate of the number of precinct inspectors, judges, clerks and absentee voting board members necessary for the election; and

2. An estimate of the compensation and employer’s share of any benefits to be provided to each precinct inspector, judge, clerk, and absentee voting board member.

B. Not less than fifteen (15) days prior to the election, the county, municipality, school district or other governmental entity authorizing the election shall submit to the secretary of the county election board an amount of funds equal to the estimate of compensation and benefits for precinct inspectors, judges, clerks, and absentee voting board members as provided in subsection A of this section. If such amount is not submitted ten (10) days prior to the election, the secretary of the county election board shall not be required to hold the election. Upon receipt of the funds, the secretary of the county election board shall deposit the funds in the County Election Board Special Depository Account.

C. The secretary of the county election board shall issue vouchers for the compensation and benefits of precinct inspectors, judges, clerks, and absentee voting board members from the County Election Board Special Depository Account, pursuant to Section 681 et seq. of Title 19 of the Oklahoma Statutes. The secretary of the county election board shall provide the vouchers to the precinct inspector, except the voucher for the inspector and absentee voting board members, at the time the inspector receives supplies and ballots for the election. The vouchers shall be distributed to the appropriate precinct judges and clerks upon closing of the polls on the day of the election and to absentee voting board members upon completion of their prescribed duties, according to procedures to be prescribed by the Secretary of the State Election Board. Each precinct inspector, judge or clerk shall sign a form prescribed by the Secretary of the State Election Board acknowledging receipt of compensation and benefits. The inspector shall return the form, together with any unclaimed vouchers, to the county election board, together with the results of the election and other supplies and materials. At such time, the secretary of the county election board shall provide a voucher for payment to the inspector. The secretary of the county election board shall return any unclaimed vouchers to the county treasurer within seven (7) days after the election. If any additional vouchers for compensation and benefits are required, the secretary of the county election board shall issue such vouchers not less than seven (7) days after the election. In no event shall compensation be made until after services have been rendered.
D. As soon as practicable after conducting an election for a municipality, school district, or other governmental entity, except the state or county, the secretary of the county election board shall submit a claim to the governing body of the entity for whom the election was conducted. The claim shall itemize all expenses associated with the election, and shall deduct any amount paid by the municipality, school district or other governmental entity for the compensation and employer's share of any benefits provided to precinct inspectors, judges, clerks, and absentee voting board members pursuant to the provisions of subsection B of this section. Upon receipt of such itemized claim, the governing body shall make payment to the county election board within thirty (30) days. Upon receipt of the payment, the secretary of the county election board shall deposit the payment in the County Election Board Special Depository Account. The secretary shall disburse payments for the expenses incurred in the election, pursuant to Section 681 et seq. of Title 19 of the Oklahoma Statutes.

E. The State Election Board shall provide the compensation and employer's share of benefits for precinct inspectors, judges, clerks, and absentee voting board members in the payment made to the respective counties for elections for which said precinct inspectors, judges and clerks are paid by the State Election Board, in the same manner as provided in subsections A and B of this section. For the foregoing elections, the county shall place in the County Election Board Special Depository Account an amount of funds equal to Two Dollars ($2.00) for each inspector, judge, and clerk at each election in the same manner as provided in subsections A and B of this section. The Secretary of the State Election Board shall prescribe a procedure by which the State Election Board or the county shall be reimbursed for any overpayment made to a county election board for compensation and employer's share of benefits paid to precinct inspectors, judges, clerks, and absentee voting board members.

**Historical Data**

A special depository account, to be designated "County Election Board Special Depository Account", shall be used in each county for receipt and disbursement of monies received by said county election board pursuant to statutory provisions, but not including appropriated funds. The special depository account shall be a continuing fund not subject to fiscal year limitations and shall be under the administrative direction of the secretary of the county election board. Said special depository account shall be established and administered pursuant to Section 681 et seq. of Title 19 of the Oklahoma Statutes. Expenditures of forfeited filing fees from said fund may be made by the secretary of the county election board for any lawful purpose.

**Historical Data**

Candidates for county office shall file Declarations of Candidacy with the secretary of the county election board in the county in which said candidates seek election.

**Historical Data**

A. To file as a candidate for nomination by a political party to any state or county office, a person must have been a registered voter of that party for the six-month period immediately preceding the first day of the filing period prescribed by law and, under oath, so state. Provided, this requirement shall not apply to a candidate for the nomination of a political party which attains recognition less than six (6) months preceding the first day of the filing period required by law. However, the candidate shall be required to have registered with the newly recognized party within fifteen (15) days after such party recognition.

B. To file as an independent candidate for any state or county office, a person must have been registered to vote as an independent for the six-month period immediately preceding the first day of the filing period prescribed by law and, under oath, so state.

Historical Data

Title 26. Elections  
Chapter A1  
Article Article V  
Section 5-105a - Eligibility for Candidate when Convicted of Misdemeanor Involving Embezzlement or Felony.  

A. A person who has been convicted of a misdemeanor involving embezzlement or a felony under the laws of this state or of the United States or who has entered a plea of guilty or nolo contendere to such misdemeanor involving embezzlement or felony or who has been convicted of a crime in another state which would have been a misdemeanor involving embezzlement or a felony under the laws of this state or has entered a plea of guilty or nolo contendere to such crime shall not be eligible to be a candidate for or to be elected to any state, county, municipal, judicial or school office or any other elective office of any political subdivision of this state for a period of fifteen (15) years following completion of his sentence or during the pendency of an appeal of such conviction or plea.

B. The provisions of this section shall not be construed to preclude a person who has received a pardon from being eligible for or from holding public office.

Historical Data

Candidates may file for no more than one office at any election. For purposes of this section a Special Election and a Regular Election held on the same date shall be considered one election.

**Historical Data**

A. A declaration of candidacy must be accompanied by a petition supporting a candidate's filing signed by five percent (5%) of the registered voters eligible to vote for a candidate in the first election wherein the candidate's name could appear on the ballot, as reflected by the latest January 15 registration report; or by a cashier's check or certified check in the amount of Two Hundred Dollars ($200.00) for candidates filing with the Secretary of the State Election Board or the secretary of a county election board; provided, however, such cashier's check or certified check shall be in the amount of One Thousand Five Hundred Dollars ($1,500.00) for candidates for Governor, One Thousand Dollars ($1,000.00) for candidates for United States Senator and Seven Hundred Fifty Dollars ($750.00) for candidates for the United States Congress, and Five Hundred Dollars ($500.00) for candidates for Lieutenant Governor, Corporation Commission, Attorney General, State Auditor and Inspector, State Superintendent of Public Instruction, State Treasurer, Commissioner of Insurance and Commissioner of Labor.

B. A filing fee received by the Secretary of the State Election Board shall be deposited in the State Election Board Revolving Fund created pursuant to Section 3-107 of this title. A filing fee received by a secretary of a county election board shall be deposited in the County Election Board Special Depository Account authorized by Section 3-108 of this title.

**Historical Data**

To be valid, a Declaration of Candidacy submitted to the secretary of any county election board or to the Secretary of the State Election Board shall be signed by the candidate in writing. The candidate shall personally subscribe his name to the Declaration of Candidacy, and no agent, representative or employee of the candidate may sign on the candidate's behalf. The signature must be the original, handwritten signature or autograph of the candidate. No facsimile, reproduction, typewritten or other substitute signature or autograph will be valid.

**Historical Data**

A. Whenever a vacancy shall occur in the office of a county commissioner, the vacancy shall be filled at a special election to be called by the Governor within thirty (30) days after the vacancy occurs. Provided, no special election shall be called if the vacancy occurs after March 1 of any even-numbered year if the term of the office expires the following year. In such case, the candidate elected to the office at the Primary Election, runoff Primary Election, or the regular General Election shall be appointed by the Governor as soon as practical after the applicable election to fill the unexpired term.

B. Whenever a vacancy shall occur in any elective county office of any county in this state having a population of more than the population figure specified in subsection B of Section 10 of Title 51 of the Oklahoma Statutes, the vacancy shall be filled at a special election to be called by the Governor within thirty (30) days after the vacancy occurs. Provided, no special election shall be called if the vacancy occurs after March 1 of any even-numbered year if the term of the office expires the following year. In such case, the candidate elected to the office at the Primary Election, runoff Primary Election, or the regular General Election shall be appointed by the Governor as soon as practical after the applicable election to fill the unexpired term.

Historical Data

A. No small public sewage system or private individual sewage disposal system shall be constructed or operated unless such system, when constructed, complies with requirements prescribed by the Environmental Quality Board as determined by an inspection performed by the Department of Environmental Quality or a person authorized by the Department. Upon reinspection of an approved system, performed at the request of the lot owner, the Department or a person authorized by the Department shall not require that the system be uncovered unless there is evidence that the system has not functioned properly.

B. Any person, corporation or other legal entity which creates or intends to create a residential development outside the corporate limits of a city or town shall file a plat describing the methods of sewage disposal for such residential development with the Department. Approval of the plat shall be obtained prior to recording the plat, offering a lot or lots for sale or beginning construction within such residential development.

1. The plat shall include:
   a. a description of the methods for providing water supply and sewage disposal. If a public water supply or public sewage is to be used, then verification of the preliminary approval from the Department shall be submitted along with the plat,
   b. the actual lot size of each lot in square feet, acres or fractions of acres, and
   c. the location of any public water supply source, including wells and surface water supplies, within three hundred (300) feet of the residential development.

2. Upon approval by the Department, the plat of the residential development shall be imprinted with the stamp of the Department bearing the word "approved", restrictions, if any, signature of the Department or the Department's local representative and the date. Approval of the plat shall be made effective thirty (30) days after the plat is filed with the Department unless specifically rejected prior to the expiration of the said thirty-day period of time.

3. The office of county clerk shall not record a plat containing any lot of less than two and one-half (2 1/2) acres situated outside the corporate limits of a municipality unless said instrument bears the "approved" stamp of the Department. The Department shall have no authority to disapprove and shall approve plats of tracts that are being developed for individual residence in which no single tract is less than two and one-half (2 1/2) acres, provided that none of the lots are within three hundred (300) feet of a public water supply source.

C. Persons creating or intending to create a residential development, after receiving the stamp of approval from the Department or the Department's local representative, shall file such plat in the land records of the county where the residential development is to be situated.
D. For purposes of this section, "subdivision of land for purposes of a residential development" shall have the same meaning as "subdivision" as defined in Section 863.9 of Title 19 of the Oklahoma Statutes.

E. Any person who knowingly creates a residential development without receiving the approval of the Department or the Department's local representative of a plat or without filing of record a plat in violation of this section, or who installs a private sewage disposal system on a lot for which disapproval of a private sewage disposal system has previously been filed of record shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than Five Hundred Dollars ($500.00) nor more than Five Thousand Dollars ($5,000.00) for each violation.

F. The Department is authorized to use monies other than fees or appropriated funds as such monies may be available to the Department to offer financial assistance to indigent citizens of the State of Oklahoma to reduce the incidence of surfacing sewage in the State of Oklahoma.

Historical Data

All soil and water conservation districts organized on the date of the adoption of the Conservation District Act are perpetuated and shall continue to exist as conservation districts under the Conservation District Act.

**Historical Data**

Notwithstanding any other provision of law, the clerk of the district court, or the clerk of any other court of record, shall charge and collect the following fees for services by them respectively rendered and none others, except as otherwise provided by law:

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approving bond or undertaking, including certificate and seal</td>
<td>$3.00</td>
</tr>
<tr>
<td>Making copy of an instrument of record or on file, first page</td>
<td>$1.00</td>
</tr>
<tr>
<td>subsequent pages (each)</td>
<td>$0.50</td>
</tr>
<tr>
<td>Certifying to any instrument (each)</td>
<td>$0.50</td>
</tr>
<tr>
<td>Authentication of court records</td>
<td>$5.00</td>
</tr>
<tr>
<td>Receiving and paying out money in pursuance of law or order of court provided, however, that such charge shall not exceed $300.00.</td>
<td>1%</td>
</tr>
<tr>
<td>In any case which has been on file and pending without activity for a period of five (5) years and in which there is on hand, unexpended, a balance of deposits for costs, there shall be a charge annually thereafter for accounting, to be deducted from any such balance, and to the extent available therefor, an annual fee of</td>
<td>$3.00</td>
</tr>
<tr>
<td>Application, issuing, entering return and recording marriage license if the applicants submit a certificate that states the applicants have completed the premarital counseling program pursuant to Section 5.1 of Title 43 of the Oklahoma Statutes</td>
<td>$5.00</td>
</tr>
<tr>
<td>Application, issuing, entering return and recording marriage license if the applicants do not submit a certificate that states the applicants have completed the premarital counseling program pursuant to Section 5.1 of Title 43 of the Oklahoma Statutes</td>
<td>$50.00</td>
</tr>
<tr>
<td>Conveyance of full-blood Indian heirs to interest in inherited lands, same to be accounted for as other fees</td>
<td>$5.00</td>
</tr>
<tr>
<td>Posting notice outside the courthouse</td>
<td>$10.00</td>
</tr>
<tr>
<td>Mailing, by any type of mail, writs, warrants, orders, process, command or notice for each person</td>
<td>$10.00 or actual expense, whichever is greater</td>
</tr>
</tbody>
</table>
except ordinary mailing of first-class mail in probate cases, for each case | $10.00, or actual expense, whichever is greater.
---|---
For the actual cost of all postage in each case in excess of | $10.00, or actual expense, whichever is greater.
For filing and indexing of disclaimers other than in pending probate or civil cases pursuant to the provisions of Section 751 et seq. of Title 60 of the Oklahoma Statutes | $5.00

**Historical Data**

A. Notwithstanding any other provision of law county clerks shall charge and collect the following flat fees to be uniform throughout the state regardless of the recording method used, and the county clerks shall not be required to itemize or charge these fees pursuant to any other schedule, except as specifically provided by law:

1. For recording the first page of deeds, mortgages and any other instruments not subject to the fee imposed by Section 1-9-525 of Title 12A of the Oklahoma Statutes $8.00

2. For recording each additional page of same instrument $2.00

3. For furnishing hard copies of microfilmed records to bonded abstractors only, per page $1.00

4. For furnishing photographic copies of photographic records, or of typewritten script or printed records, per page $1.00

5. For recording plat of one block or less $10.00

6. For recording plat of more than one block $25.00

7. For certifying to any copy per page $1.00

8. For recording an assignment of Tax Sale Certificate to be paid by the party purchasing $5.00

9. For recording of any mark or brand and giving certificate for same $5.00

10. For recording each certificate for estrays and forwarding description of same, as required by law $1.00

11. a. For recording and filing of mechanics' or materialmen's liens which includes the release thereof $10.00

   b. For preparing and mailing notice of mechanics' or materialmen's lien $8.00

   c. For each additional page or exhibit $2.00

12. For recording and filing of fictitious name partnership certificates $5.00

To this fee shall be added the fees required by Sections 81 through 86 of Title 54 of the Oklahoma Statutes.

13. For recording the first page of deeds, mortgages, and any other instruments which are nonconforming pursuant to subsection C of Section 298 of Title 19 of the Oklahoma Statutes $25.00
14. For recording each additional page of an instrument which is nonconforming pursuant to subsection C of Section 298 of Title 19 of the Oklahoma Statutes $10.00

B. The fees prescribed in paragraph 4 of subsection A of this section shall be deposited into the County Clerk’s Lien Fee Account, created pursuant to Section 265 of Title 19 of the Oklahoma Statutes in an amount not to exceed Twenty Thousand Dollars ($20,000.00) each fiscal year.

C. For the purpose of preserving, maintaining, and archiving recorded instruments including, but not limited to, records management, records preservation, automation, modernization, and related lawful expenditures, in addition to all other fees required by law, the county clerk shall collect Five Dollars ($5.00) for each instrument recorded with the Registrar of Deeds.

D. There is hereby created a fund to be known as the "County Clerk’s Records Management and Preservation Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of the fees and monies accruing to the fund, as prescribed in subsection C of this section with all monies accruing to the fund to be expended by the clerk and not transferred to any other fund. The intent of this section is to increase the net funding level available to the county clerk to maintain and preserve public records.

E. The fees and costs prescribed in this section shall not apply to child support enforcement offices operated by or on behalf of the Department of Human Services’ Child Support Enforcement Division. County clerks shall not charge any fees or costs to such offices, the Division, or the Department.

**Historical Data**

The county clerks of the respective counties of this state are hereby authorized to verify, free of charge, signatures to any forms required by law to be filed with the State of Oklahoma or the United States or their agencies.

_Historical Data_

Added by Laws 1935, p. 177, § 1.
The county treasurer shall charge and collect the following fees and none other, unless otherwise specifically provided by law:

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>For issuing warrants for collection of delinquent taxes on personal property</td>
<td>$10.00</td>
</tr>
<tr>
<td>For each certificate of sale of land</td>
<td>$10.00</td>
</tr>
<tr>
<td>For each certificate of redemption</td>
<td>$5.00</td>
</tr>
<tr>
<td>For making tax deed, for first tract, including acknowledgment</td>
<td>$10.00</td>
</tr>
<tr>
<td>For each additional tract in the same deed</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Historical Data

Title 28. Fees
Chapter 3
Section 121 - Fees for Printing Legal Notices.
Cite as: O.S. § __

A. In all cases where publication of legal notices is required or allowed by law, the person or official desiring publication shall be required to pay:

1. For all matters other than tabular matter, eleven cents ($0.11) per word for first insertion, and ten cents ($0.10) per word for each subsequent insertion, with each separate group of numerals included in the matter to be counted as one word, regardless of the number of digits involved; and

2. For all tabular matter, in not to exceed eight-point type, including but not limited to, lists of persons, firms, and corporations whose personal property taxes are delinquent and lists of lands and town lots upon which taxes are delinquent, sixty cents ($0.60) per line per newspaper column in width, for first insertion, and fifty-five cents ($0.55) per line per newspaper column in width, for each subsequent insertion.

B. The county treasurer shall collect the cost of publication of lists of lands and town lots sold for delinquent taxes at original sale or resale from the individuals purchasing the lands and town lots at the sale or resale involved, and shall deposit all monies collected to the credit of the fund of the county which paid the cost of publication. The publisher of the notice shall be paid for the publication of the notice from the general fund of the county or, if monies are not available in the general fund of the county at the time of publication, from the "Resale-Property Fund" of the county.

*Historical Data*

Title 28. Fees  
Chapter 4  
Section 152.1 - Civil Actions - Charge in Addition to Flat Fee  
Cite as: O.S. §, __ __

Version One (as amended by Laws 2003, SB 838, c. 348, § 1)

A. In civil cases, the court clerk shall collect and deposit in the court fund the following charges in addition to the flat fee:

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. For posting notices and filing certificates required by statute</td>
<td>$30.00</td>
</tr>
<tr>
<td>2. For the filing of any counterclaim or setoff pursuant to Section 1758 of Title 12 of the Oklahoma Statutes</td>
<td>$20.00</td>
</tr>
<tr>
<td>3. For mailing by any type of mail writs, warrants, orders, process, command, or notice for each person</td>
<td>$7.00</td>
</tr>
<tr>
<td>4. For the actual cost of all postage in each case in excess of</td>
<td>$7.00</td>
</tr>
<tr>
<td>5. For serving or endeavoring to serve each writ, warrant, order, process, command, or notice for each person in one or more counties - provided that if more than one person is served at the same address, one flat fee of Fifty Dollars ($50.00) may be charged</td>
<td>$50.00</td>
</tr>
<tr>
<td>6. For sheriff's fees on court-ordered sales of real or personal property</td>
<td>$75.00</td>
</tr>
<tr>
<td>7. When a jury is requested</td>
<td>$60.00</td>
</tr>
<tr>
<td>8. For issuing each summons for each person</td>
<td>$5.00</td>
</tr>
<tr>
<td>9. For services of a court reporter at each trial held in the case</td>
<td>$20.00</td>
</tr>
</tbody>
</table>

The fees prescribed in paragraphs 5 and 6 of subsection A of this section shall be paid by the court clerk into the Sheriff's Service Fee Account, created pursuant to the provisions of Section 514.1 of Title 19 of the Oklahoma Statutes, of the sheriff in the county where service is made or attempted or where the sheriff's sale occurs. All other fees shall be deposited into the local court fund in the county where collected.

B. Of the amounts collected pursuant to the provisions of paragraphs 1, 2 and 7 of subsection A of this section, the sum of Ten Dollars ($10.00) shall be deposited to the credit of the Child Abuse Multidisciplinary Account.

Version Two (as amended by Laws 2003, SB 81, c. 440, § 5)

A. In civil cases, the court clerk shall collect and deposit in the court fund the following charges in addition to the flat fee:

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. For posting notices and filing certificates required by statute</td>
<td>$30.00</td>
</tr>
<tr>
<td>2. For the filing of any counterclaim or setoff pursuant to Section 1758 of Title 12 of the Oklahoma Statutes</td>
<td>$20.00</td>
</tr>
<tr>
<td>3. When a jury is requested</td>
<td>$10.00</td>
</tr>
<tr>
<td>Description</td>
<td>Fee</td>
</tr>
<tr>
<td>----------------------------------------------------------------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>4. For the actual cost of all postage in each case in excess of $10.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>5. For serving or endeavoring to serve each writ, warrant, order, process,</td>
<td>$35.00</td>
</tr>
<tr>
<td>command, or notice for each person in one or more counties - provided that</td>
<td></td>
</tr>
<tr>
<td>if more than one person is served at the same address, one flat fee of</td>
<td></td>
</tr>
<tr>
<td>Thirty-five Dollars ($35.00) may be charged</td>
<td></td>
</tr>
<tr>
<td>6. For sheriff's fees on court-ordered sales of real or personal property</td>
<td>$75.00</td>
</tr>
<tr>
<td>7. When a jury is requested</td>
<td>$349.00</td>
</tr>
<tr>
<td>8. For issuing each summons for each person</td>
<td>$5.00</td>
</tr>
<tr>
<td>9. For services of a court reporter at each trial held in the case</td>
<td>$20.00</td>
</tr>
<tr>
<td>10. For filing a motion for summary judgment or summary disposition of</td>
<td>$50.00</td>
</tr>
<tr>
<td>issue(s)</td>
<td></td>
</tr>
</tbody>
</table>

The fees prescribed in paragraphs 5 and 6 of subsection A of this section shall be paid by the court clerk into the Sheriff's Service Fee Account, created pursuant to the provisions of Section 514.1 of Title 19 of the Oklahoma Statutes, of the sheriff in the county where service is made or attempted or where the sheriff's sale occurs. All other fees shall be deposited into the local court fund in the county where collected.

B. Of the amounts collected pursuant to the provisions of paragraphs 1, 2 and 7 of subsection A of this section, the sum of Ten Dollars ($10.00) shall be deposited to the credit of the Child Abuse Multidisciplinary Account.

**Historical Data**

A. Except as otherwise provided in this title and notwithstanding subsection B of this section, the following property shall be reserved to every person residing in the state, exempt from attachment or execution and every other species of forced sale for the payment of debts, except as herein provided:

1. The home of such person, provided that such home is the principal residence of such person;

2. A manufactured home, provided that such manufactured home is the principal residence of such person;

3. All household and kitchen furniture held primarily for the personal, family or household use of such person or a dependent of such person;

4. Any lot or lots in a cemetery held for the purpose of sepulcher;

5. Implements of husbandry necessary to farm the homestead;

6. Tools, apparatus and books used in any trade or profession of such person or a dependent of such person;

7. All books, portraits and pictures that are held primarily for the personal, family or household use of such person or a dependent of such person;

8. The person's interest, not to exceed Four Thousand Dollars ($4,000.00) in aggregate value, in wearing apparel that is held primarily for the personal, family or household use of such person or a dependent of such person;

9. All professionally prescribed health aids for such person or a dependent of such person;

10. Five milk cows and their calves under six (6) months old, that are held primarily for the personal, family or household use of such person or a dependent of such person;

11. One hundred chickens, that are held primarily for the personal, family or household use of such person or a dependent of such person;

12. Two horses and two bridles and two saddles, that are held primarily for the personal, family or household use of such person or a dependent of such person;

13. Such person's interest, not to exceed Three Thousand Dollars ($3,000.00) in value, in one motor vehicle;

14. One gun, that is held primarily for the personal, family or household use of such person or a dependent of such person;
15. Ten hogs, that are held primarily for the personal, family or household use of such person or a dependent of such person;

16. Twenty head of sheep, that are held primarily for the personal, family or household use of such person or a dependent of such person;

17. All provisions and forage on hand, or growing for home consumption, and for the use of exempt stock for one (1) year;

18. Seventy-five percent (75%) of all current wages or earnings for personal or professional services earned during the last ninety (90) days, except as provided in Title 12 of the Oklahoma Statutes in garnishment proceedings for collection of child support;

19. Such person's right to receive alimony, support, separate maintenance or child support payments to the extent reasonably necessary for the support of such person and any dependent of such person;

20. Subject to the Uniform Fraudulent Transfer Act, Section 112 et seq. of Title 24 of the Oklahoma Statutes, any interest in a retirement plan or arrangement qualified for tax exemption purposes under present or future Acts of Congress; provided, such interest shall be exempt only to the extent that contributions by or on behalf of a participant were not subject to federal income taxation to such participant at the time of such contributions, plus earnings and other additions thereon; provided further, any transfer or rollover contribution between retirement plans or arrangements which avoids current federal income taxation shall not be deemed a transfer which is fraudulent as to a creditor under the Uniform Fraudulent Transfer Act. “Retirement plan or arrangement qualified for tax exemption purposes” shall include without limitation, trusts, custodial accounts, insurance, annuity contracts and other properties and rights constituting a part thereof. By way of example and not by limitation, retirement plans or arrangements qualified for tax exemption purposes permitted under present Acts of Congress include defined contribution plans and defined benefit plans as defined under the Internal Revenue Code ("IRC"), individual retirement accounts, individual retirement annuities, simplified employee pension plans, Keogh plans, IRC Section 403(a) annuity plans, IRC Section 403(b) annuities, and eligible state deferred compensation plans governed under IRC Section 457. This provision shall be in addition to and not a limitation of any other provision of the Oklahoma Statutes which grants an exemption from attachment or execution and every other species of forced sale for the payment of debts. This provision shall be effective for retirement plans and arrangements in existence on, or created after April 16, 1987;

21. Such person's interest in a claim for personal bodily injury, death or workers' compensation claim, for a net amount not in excess of Fifty Thousand Dollars ($50,000.00), but not including any claim for exemplary or punitive damages;

22. Funds in an individual development account established pursuant to the provisions of Section 251 et seq. of Title 56 of the Oklahoma Statutes;

23. Any interest in a Roth individual retirement account created pursuant to the provisions of Section 408A of the Internal Revenue Code, 26 U.S.C., Section 408A;

24. Any interest in an education individual retirement account created pursuant to the provisions of Section 530 of the Internal Revenue Code, 26 U.S.C., Section 530;

25. Any amount received pursuant to the federal earned income tax credit; and
26. Any interest in an Oklahoma College Savings Plan account established pursuant to the provisions of Section 3970.1 et seq. of Title 70 of the Oklahoma Statutes.

B. No natural person residing in this state may exempt from the property of the estate in any bankruptcy proceeding the property specified in subsection (d) of Section 522 of the Bankruptcy Reform Act of 1978, Public Law 95-598, 11 U.S.C.A. 101 et seq., except as may otherwise be expressly permitted under this title or other statutes of this state.

C. In no event shall any property under paragraph 5 or 6 of subsection A of this section, the total value of which exceeds Five Thousand Dollars ($5,000.00), of any person residing in this state be deemed exempt.

Historical Data


Citationizer© Summary of Documents Citing This Document
"Life insurance" is insurance on human lives and insurance appertaining thereto or connected therewith. The transacting of life insurance includes the granting of endowment benefits, additional benefits in the event of death or dismemberment by accident or accidental means, additional benefits in the event of the disability of the insured, optional modes of settlement of proceeds of life insurance, and additional benefits providing acceleration of life or endowment or annuity benefits in advance of the time they would otherwise be payable, as an indemnity for long-term care which is certified or ordered by a physician, including but not limited to, professional nursing care, medical care expenses, custodial nursing care, nonnursing custodial care provided in a nursing home or at a residence of the insured or providing such acceleration upon the occurrence of a catastrophic disease or diseases as designated and defined by the policy. An insurer authorized to transact life insurance may also grant annuities.

Historical Data

Laws 1957, p. 239, § 702.
"Accident and health insurance" is insurance against bodily injury, disablement, or death by accident or accidental means, or the expense thereof, or against disablement or expense resulting from sickness, and every insurance appertaining thereto.

**Historical Data**

Laws 1957, p. 239, § 703.
"Property insurance" is insurance on real or personal property of every kind and interest therein, against loss or damage from any or all hazard or cause, and against loss consequential upon such loss or damage, other than noncontractual legal liability for any such loss or damage. Property insurance shall also include miscellaneous insurance as defined in paragraph 11 of section 707 of this article except as to any noncontractual liability coverage includable therein.

**Historical Data**

Laws 1957, p. 239, § 704.
"Marine insurance" includes:

1. Insurance against any and all kinds of loss or damage to vessels, craft, aircraft, cars, automobiles and vehicles of every kind, as well as all goods, freight, cargoes, merchandise, effects, disbursements, profits, moneys, bullion, precious stones, securities, choses in action, evidence of debt, valuable papers, bottomry and respondentia interests and all other kinds of property and interests therein, in respect to, appertaining to or in connection with any and all risks or perils of navigation, transit, or transportation, including war risks, on or under any seas or other waters, on land or in the air, or while being assembled, packed, crated, baled, compressed or similarly prepared for shipment or while awaiting the same or during any delays, storage, transshipment, or reshipment incident thereto, including marine builders' risks and all personal property floater risks;

2. Insurance against any and all kinds of loss or damage to person or to property in connection with or appertaining to a marine, inland marine, transit or transportation insurance, including liability for loss of or damage to either, arising out of or in connection with the construction, repair, operation, maintenance or use of the subject matter of such insurance (but not including life insurance or surety bonds nor insurance against loss by reason of bodily injury to the person arising out of the ownership, maintenance or use of automobiles);

3. Insurance against any and all kinds of loss or damage to precious stones, jewelry, gold, silver and other precious metals, whether used in business or trade or otherwise and whether the same be in course of transportation or otherwise;

4. Insurance against any and all kinds of loss or damage to bridges, tunnels and other instrumentalities of transportation and communication (excluding buildings, their furniture and furnishings, fixed contents and supplies held in storage) unless fire, tornado, sprinkler leakage, hail, explosion, earthquake, riot or civil commotion or any or all of them are the only hazards to be covered;

5. Insurance against any and all kinds of loss or damage to piers, wharves, docks and slips, excluding the risks of fire, tornado, sprinkler leakage, hail, explosion, earthquake, riot and civil commotion and each of them;

6. Insurance against any and all kinds of loss or damage to other aids to navigation and transportation, including dry docks and marine railways, dams and appurtenant facilities for the control of waterways; and
7. Marine protection and indemnity insurance, which is insurance against, or against legal liability of the insured for, loss, damage or expense arising out of, or incident to, the ownership, operation, chartering, maintenance, use, repair or construction of any vessel, craft or instrumentality in use in ocean or inland waterways, including liability of the insured for personal injury, illness or death or for loss of or damage to the property of another person.

**Historical Data**

Laws 1957, p. 240, § 705.
"Vehicle insurance" is insurance against loss of or damage to any land vehicle or aircraft or any draft or riding animal or to property while contained therein or thereon or being loaded or unloaded therein or therefrom, from any hazard or cause, and against any loss, liability or expense resulting from or incident to ownership, maintenance or use of any such vehicle, aircraft or animal; together with insurance against accidental death or accidental injury to individuals, including the named insured, while in, entering, alighting from, adjusting, repairing, cranking, or caused by being struck by a vehicle, aircraft or draft or riding animal, if such insurance is issued as a part of insurance on the vehicle, aircraft or draft or riding animal.

**Historical Data**

"Casualty insurance" includes vehicle insurance as defined in Section 706 and accident and health insurance as defined in Section 703, of this article, and in addition includes:

1. Liability insurance, which is insurance against legal liability for the death, injury, or disability of any human being, or for damage to property; and provision of medical, hospital, surgical, disability benefits to injured persons and funeral and death benefits to dependents, beneficiaries or personal representatives of persons killed, irrespective of legal liability of the insured, when issued as an incidental coverage with or supplemental to liability insurance.

2. Worker’s compensation and employers’ liability insurance, which is insurance of the obligations accepted by, imposed upon, or assumed by employers for death, disablement, or injury of employees.

3. Burglary and theft insurance, which is insurance against loss or damage by burglary, theft, larceny, robbery, forgery, fraud, vandalism, malicious mischief, confiscation, or wrongful conversion, disposal, or concealment, or from any attempt at any of the foregoing, including supplemental coverages for medical, hospital, surgical, and funeral benefits sustained by the named insured or other person as a result of bodily injury during the commission of a burglary, robbery, or theft by another; also insurance against loss of or damage to monies, coins, bullion, securities, notes, drafts, acceptances, or any other valuable papers and documents, resulting from any cause.

4. Personal property floater insurance, which is insurance upon personal effects against loss or damage from any cause.

5. Glass insurance, which is insurance against loss or damage to glass, including its lettering, ornamentation, and fittings.

6. Boiler and machinery insurance, which is insurance against any liability and loss or damage to property or interest resulting from accidents to or explosion of boilers, pipes, pressure containers, machinery, or apparatus, and to make inspection of and issue certificates of inspection upon boilers, machinery, and apparatus of any kind, whether or not insured.

7. Leakage and fire extinguishing equipment insurance, which is insurance against loss or damage to any property or interest caused by the breakage or leakage of sprinklers, hoses, pumps, and other fire extinguishing equipment or apparatus, water pipes and containers, or by water entering through leaks or openings in buildings, and insurance against loss or damage to such sprinklers, hoses, pumps, and other fire extinguishing equipment or apparatus.

8. Credit insurance, which is insurance against loss or damage resulting from failure of debtors to pay their obligations to the insured.
9. Malpractice insurance, which is insurance against legal liability of the insured, and against loss, damage, or expense incidental to a claim of such liability, and including medical, hospital, surgical, and funeral benefits to injured persons, irrespective of legal liability of the insured, arising out of the death, injury, or disablement of any person, or arising out of damage to the economic interest of any person, as the result of negligence in rendering expert, fiduciary, or professional services.

10. Entertainments insurance, which is insurance indemnifying the producer of any motion picture, television, radio, theatrical, sport, spectacle, entertainment, or similar production, event, or exhibition against loss from interruption, postponement, or cancellation thereof due to death, accidental injury, or sickness of performers, participants, directors, or other principals.

11. Miscellaneous insurance, which is insurance against any other kind of loss, damage, or liability properly a subject of insurance and not within any other kind of insurance as defined in this article, if such insurance is not disapproved by the Insurance Commissioner as being contrary to law or public policy.

**Historical Data**

"Surety insurance" includes:

1. Fidelity insurance, which is insurance guaranteeing the fidelity of persons holding positions of public or private trust.

2. Insurance guaranteeing the performance of contracts, other than insurance policies, and guaranteeing and executing bonds, undertakings and contracts of suretyship.

3. Insurance indemnifying banks, bankers, brokers, financial or moneyed corporations or associations against loss, resulting from any cause, of bills of exchange, notes, bonds, securities, evidences of debt, deeds, mortgages, warehouse receipts or other valuable papers, documents, money, precious metals and articles made therefrom, jewelry, watches, necklaces, bracelets, gems, precious and semiprecious stones, including any loss while the same are being transported in armored motor vehicles, or by messenger, but not including any other risks of transportation or navigation; also insurance against loss or damage to such an insured's premises or to his furnishings, fixtures, equipment, safes, and vaults therein, caused by burglary, robbery, theft, vandalism or malicious mischief, or any attempt thereat.

Historical Data

All revenue accruing from the excise tax levied by Section 553 of this title shall be collected by the Oklahoma Tax Commission and distributed as follows:

1. Two-thirds of ninety-seven percent (2/3 of 97%) of such tax revenue shall be paid to the State Treasurer and placed to the credit of the General Revenue Fund of the state;

2. One-third of ninety-seven percent (1/3 of 97%) of such revenue is hereby allocated to the counties of this state and shall be paid to the county treasurers on the basis of area and population (giving equal weight to area and population) wherein the sale of alcoholic beverages is lawful, and all of said funds shall be appropriated by the county commissioners of each county and apportioned by the county treasurer to all incorporated cities and towns in said county on the basis of population within each city and town on a per capita basis based on the last preceding Federal Decennial Census. For the purpose of appropriating and paying the excise taxes collected under the Oklahoma Alcoholic Beverage Control Act, or any act which is amendatory thereof or supplemental thereto, to the incorporated cities and towns in any county, city or town, the corporate limits of which include territory within more than one county, shall be considered and treated as being a city or town in only the county within which more than fifty percent (50%) of the entire population of such city or town, as shown by the last preceding Federal Decennial Census, reside, and, for such purpose, shall not be considered or treated as being a city or town in any other county; and, in the event that the last preceding Federal Decennial Census fails to disclose information from which such fact may be determined by the board of county commissioners which is appropriating the tax money then involved to the cities and towns in its county, said board of county commissioners shall make an estimate, from the best information then available to it, as to the percentage of the entire population of such city or town then residing in said county. If such board of county commissioners determines, either from information disclosed by the last preceding Federal Decennial Census, or from the best information then available to said board (when such information is not disclosed by the last preceding Federal Decennial Census), that more than fifty percent (50%) of the population of such a city or town resides in that county, such city or town shall receive its pro rata share of such tax money, on the basis of its entire population according to the last preceding Federal Decennial Census; but if such board of county commissioners so determines that more than fifty percent (50%) of the population of such city or town does not reside in that county, no part of such tax money shall be appropriated or paid to such city or town; and

3. The remaining three percent (3%) of such excise tax revenue shall be paid to the State Treasurer and placed to the credit of the Oklahoma Tax Commission Fund to be paid out of said fund pursuant to appropriations made by the State Legislature.

Historical Data

A. Each employer shall furnish to each of his employees employment and a place of employment which are free from recognized hazards that are causing or are likely to cause death or serious physical harm to his employees, commensurate with the Occupational Safety and Health Act of 1970.

B. No person shall discharge, discriminate or take adverse personnel action against any employee because such employee has filed any complaint, or instituted or caused to be instituted any proceeding under or related to this act, or has testified or is about to testify in any such proceeding, or because of the exercise by such employee on behalf of himself or herself or others of any right affected by this act.

C. Within forty-eight (48) hours after the occurrence of an employment accident which is fatal to one or more employees or which results in hospitalization of five or more employees, the employer of any employees so injured or killed shall report the accident in writing to the Oklahoma City office of the Oklahoma Department of Labor, in a manner prescribed by the Department. The Commissioner of Labor may require such additional reports as he deems necessary, including the official death certificate from the Oklahoma State Department of Health.

D. No rule or standard promulgated under this act shall, or shall be deemed to, establish legal standards of conduct or legal duties, the violation of which standards or duties would constitute negligence or gross negligence in any civil proceeding.

E. Every employer having twenty-five (25) or more full- or part-time employees shall:

1. Designate an employee who shall coordinate all safety programs of the employer;

2. Provide safety classes to each type or class of employee no less than quarterly, except that public schools shall only be required to provide safety classes or instruction to their employees during the school year. Provided further, public school employees who are certified personnel and are in compliance with federal OSHA occupational safety and health standards shall be exempt from such safety classes or instruction and shall not be included in the computation of the number of employees set forth in subsection E of this section for determining the requirement of such safety classes or instruction; and

3. Cooperate with the Department of Labor including allowing any announced inspection of the premises for the purpose of determining compliance with this subsection.

The provisions of this subsection shall not apply to any hospital which is subject to the rules of the U.S. Department of Health and Human Services, Health Care Financing Administration (HCFA), as set forth in 42 CFR Parts 405, 412, 416, 417, 440, 441, 456, 482 and 489; Medicare and Medicaid Programs; Conditions of Participation for Hospitals, Final Regulations.
Historical Data

Liens are either general or special.

*Historical Data*

R.L. 1910, § 3823.
A general lien is one which the holder thereof is entitled to enforce as a security for the performance of all the obligations, or all of a particular class of obligations, which exist in his favor against the owner of the property.

**Historical Data**

R.L. 1910, § 3824.
A special lien is one which the holder thereof can enforce only as a security for the performance of a particular act or obligation, and of such obligations as may be incidental thereto. Where the holder of a special lien is compelled to satisfy a prior lien for his own protection, he may enforce payment of the amount so paid by him, as a part of the claim for which his own lien exists.

**Historical Data**

R.L. 1910, § 3825.
A lien is created:

1. By contract of the parties; or,

2. By operation of law.

**Historical Data**

R.L. 1910, § 3827.
No lien arises by mere operation of law until the time at which the act to be secured thereby ought to be performed.

**Historical Data**

R.L. 1910, § 3828.
Title 42. Liens
Chapter 1
Section 26 - Special or Vendor's Lien.

Cite as: O.S. § __ __

One who sells real property has a special or vendor’s lien thereon, independent of possession, for so much of the price as remains unpaid and unsecured, otherwise than by the personal obligation of the buyer, subject to the rights of purchasers and encumbrancers, in good faith, without notice.

**Historical Data**

R.L. 1910, § 3847.
One who pays to the owner any part of the price of real property, under an agreement for the sale thereof, has a special lien upon the property, independent of possession, for such part of the amount paid as he may be entitled to recover back in case of a failure of consideration.

*Historical Data*

R.L. 1910, § 3851.
A factor has a general lien, dependent on possession, for all that is due to him as such, upon all articles of commercial value that are entrusted to him by the same principal.

**Historical Data**

R.L. 1910, § 3853.
A banker has a general lien, dependent on possession, upon all property in his hands belonging to a customer, for the balance due to him from such customer in the course of the business.

Historical Data

R.L. 1910, § 3854.
An officer, who levies an attachment or execution upon personal property, acquires a special lien, dependent on possession, upon such property, which authorizes him to hold it until the process is discharged or satisfied, or a judicial sale of the property is had.

_Historical Data_

R.L. 1910, § 3855.
Innkeepers, boarding housekeepers, attorneys-at-law and others, have liens which are defined and regulated.

**Historical Data**

R.L. 1910, § 3856.
The lien of a judgment is regulated by civil procedure.

**Historical Data**

R.L. 1910, § 3857.
Every hospital in the State of Oklahoma, which shall furnish emergency medical or other service to any patient injured by reason of an accident not covered by the Workers’ Compensation Act, shall, if such injured party shall assert or maintain a claim against another for damages on account of such injuries, have a lien upon that part going or belonging to such patient of any recovery or sum had or collected or to be collected by such patient, or by his heirs, personal representatives or next of kin in the case of his death, whether by judgment or by settlement or compromise to the amount of the reasonable and necessary charges of such hospital for the treatment, care and maintenance of such patient in such hospital up to the date of payment of such damages: Provided, however, that this lien shall be inferior to any lien or claim of any attorney or attorneys for handling the claim on behalf of such patient, his heirs or personal representatives; provided further, that the lien herein set forth shall not be applied or considered valid against any claim for amounts due under the Workers’ Compensation Act in this state.

**Historical Data**

Laws 1969, c. 231, § 1, emerg. eff. April 21, 1969.
A. No such lien shall be effective unless a written notice containing an itemized statement of the amount claimed, the name and address of the injured person, the date of the accident, the name and location of the hospital, and the name of the person or persons, firm or firms, corporation or corporations alleged to be liable to the injured party for the injuries received, shall be filed in the office of the county clerk of the county in which such hospital is located, on the mechanic's and materialman's docket, prior to the payment of any monies to such injured person, his attorneys or legal representatives, as compensation for such injuries; nor unless the hospital shall also send, by registered or certified mail postage prepaid, a copy of such notice with a statement of the date of filing thereof to the person or persons, firm or firms, corporation or corporations alleged to be liable to the injured party for the injuries sustained prior to the payment of any monies to such injured person, his attorneys or legal representatives, as compensation for such injuries. Such hospital shall mail a copy of such notice to any insurance carrier which has insured such person, firm or corporation against such liability, if the name and address shall be known. Such hospital shall also send, by registered or certified mail, a copy of such notice to such patient upon whom emergency medical or other service has been performed, if the name and address of such patient shall be known to the hospital or can with reasonable diligence be ascertained. A copy of said notice shall be mailed to any attorney for the patient, provided that the hospital has notice of the name of such attorney.

B. The liens provided for in this section and Section 43 of this title may be enforced by civil action in the district court of the county where the lien was filed. Such an action shall be brought within one (1) year after the hospital becomes aware of final judgment, settlement or compromise of the claim asserted or maintained by or on behalf of the injured person. The practice, pleading and proceedings in the action shall conform to the rules prescribed by the Oklahoma Pleading Code to the extent applicable.

Historical Data

A. Every insurance agent licensed as such under the laws of this state who shall pay the premium on any policy of insurance to an insurer for and on behalf of any person to whom such policy is issued shall have a lien upon all refunds, proceeds or other funds payable to the insured under the provisions of such policy for all sums due the agent for the premium on any policy of insurance procured by the agent for the insured.

B. No such lien shall be effective unless a written statement setting forth the amount claimed, identifying the insurance policy or policies against which the lien is asserted, and containing the name and address of the insured, the insurer, and the agent shall be filed in the office of the county clerk of the county in which the insured resides or has its principal place of business. The statement shall be signed by the insurance agent and verified by affidavit. The statement shall be recorded by the county clerk on the mechanics and materialman's lien docket.

C. Immediately upon filing the lien statement, the insurance agent shall mail, by certified or registered mail, postage prepaid, a copy of such statement with a statement of the date of filing thereof to the insured and the insurer at the address indicated for each on the insurance policy or policies against which the lien is asserted or at their last-known address if a later address is known.

D. Upon receipt of a copy of such lien statement the insurer or insurers named in the statement shall withhold from any sums thereafter payable to the insured under the provisions of any policy identified in the statement an amount equal to the claim of the insurance agent until the lien is released or otherwise discharged in proceedings to enforce the lien.

Historical Data

A. Every physician who performs medical services for any person injured as a result of the negligence or act of another, shall, if the injured person asserts or maintains a claim against such other person for damages on account of such injuries, have a lien for the amount due for such medical services upon that part going or belonging to the injured person of any recovery or sum had or collected or to be collected by the injured person, or by his heirs, personal representative, or next of kin in the event of his death, whether by judgment, settlement, or compromise. Such lien shall be inferior to any lien or claim of any attorney handling the claim for or on behalf of the injured person. The lien shall not be applied or considered valid against any claim for amounts due pursuant to the provisions of Title 85 of the Oklahoma Statutes.

B. In addition to the lien provided for in subsection A of this section, every physician who performs medical services for any person injured as a result of the negligence or act of another, shall have, if the injured person asserts or maintains a claim against an insurer, a lien for the amount due for such medical services upon any monies payable by the insurer to the injured person.

C. No lien which is provided for in this section shall be effective unless, before the payment of any monies to the injured person, his attorney, or legal representative as compensation for such injuries or death:

1. A written notice is sent setting forth an itemized statement of the amount claimed, identifying the insurance policy or policies against which the lien is asserted, if any, and containing the name and address of the physician claiming the lien, the injured person, and the person, firm, or corporation against whom the claim is made, is filed on the mechanic's and materialman's lien docket in the office of the county clerk of the county where the principal office of the physician is located; and

2. The physician sends, by registered or certified mail, postage prepaid, a copy of such notice with a statement of the date of filing thereof to the person, firm, or corporation against whom the claim is made and to the injured person. The physician shall also send a copy of the notice to the attorney for the injured person, if the name and address of such attorney is known to the physician.

D. The liens provided for in this section may be enforced by civil action in the district court of the county where the lien was filed. Such an action shall be brought within one (1) year after the physician becomes aware of final judgment, settlement or compromise of the claim asserted or maintained by or on behalf of the injured person. The practice, pleading, and proceedings in the action shall conform to the rules prescribed by the Oklahoma Pleading Code to the extent applicable.

**Historical Data**

A. Any person selling, furnishing, applying or providing to the owner of crops which are growing or to be grown, any seed, chemicals, pesticides, herbicides or fertilizer for the growing of the crops shall, upon filing, have a lien on the crops for the amount due for such seed, chemicals, pesticides, herbicides or fertilizer or for the application thereof. The lien provided for in this section shall be subject to all prior perfected liens.

B. The lien created by this section shall not be effective unless:

   1. Filed as an agricultural lien pursuant to Article 9 of the Uniform Commercial Code; and

   2. Notice is given to the owner of the land on which the crops are growing or to be grown at the time of filing by mailing a copy of the verified statement by certified mail, return receipt requested.

C. The lien created by this section may be foreclosed by the sale of the crops subject to the lien anytime within twelve (12) months after filing of the lien in accordance with the provisions of Title 12A of the Oklahoma Statutes.

Historical Data

A. Every person, company, governmental entity, or trust authority operating an ambulance service within this state who or which performs ambulance services for any person injured as a result of the negligent or intentional act of another shall, if the injured person asserts or maintains a claim against another person for damages on account of the injuries, have a lien for the amount due for the ambulance services upon any recovery or sum had or collected or to be collected by the injured person or the estate of the injured person in the event of the injured person’s death, whether by judgment, settlement, or compromise. The lien shall be inferior to any lien or claim of any attorney representing the injured person. The lien shall not be applied or considered valid against any claim for amounts due pursuant to the provisions of Title 85 of the Oklahoma Statutes.

B. In addition to the lien provided for in subsection A of this section, every person, company, governmental entity, or trust authority operating an ambulance service within this state who or which performs ambulance services for any person injured as a result of the negligent or intentional act of another shall have, if the injured person asserts or maintains a claim against an insurer, a lien for the amount due for the ambulance services upon any monies payable by the insurer to the injured person.

C. No lien which is provided for in this section shall be effective unless, before the payment of any monies to the injured person or the injured person’s attorney or legal representative, as compensation for the injuries or death:

1. A written notice is sent setting forth an itemized statement of the amount claimed, identifying the insurance policy or policies against which the lien is asserted, if any, and containing the name and address of the person, company, governmental entity, or trust authority claiming the lien, the injured person, and the person, firm, or corporation against whom the claim is made, is filed on the mechanic’s and materialman’s lien docket in the office of the county clerk of the county where the principal office of the claimant is located; and

2. The claimant sends, by registered or certified mail, postage prepaid, a copy of the notice with a statement of the date of filing thereof to the person, firm, or corporation against whom the claim is made and to the injured person. The claimant shall also send a copy of the notice to the attorney for the injured person, if the name and address of the attorney is known to the claimant.

D. A lien created pursuant to this section may be enforced in a civil action in the district court of the county where the lien was filed. An action shall be brought within one (1) year of a final judgment, settlement, or compromise of the claim asserted or maintained by or on behalf of the injured person. The practice, pleading, and proceedings in the action shall conform to the rules prescribed by the Oklahoma Pleading Code to the extent applicable.

**Historical Data**

A.

1. Any person who, while lawfully in possession of an article of personal property, renders any service to the owner thereof by furnishing material, labor or skill for the protection, improvement, safekeeping, towing, storage or carriage thereof, has a special lien thereon, dependent on possession, for the compensation, if any, which is due to such person from the owner for such service;

2. The lien may be foreclosed by a sale of such personal property upon the notice and in the manner following: The notice shall contain:

   a. the names of the owner and any other party or parties who may claim any interest in the property,

   b. a description of the property to be sold,

   c. the nature of the work, labor or service performed, material furnished, and the date thereof,

   d. the time and place of sale, and

   e. the name of the party, agent or attorney foreclosing such lien;

3. Such notice shall be posted in three public places in the county where the property is to be sold at least ten (10) days before the time therein specified for such sale, and a copy of the notice shall be mailed to the owner and any other party claiming any interest in the property if known, at their last-known post office address, by registered mail on the day of posting. Any party who claims any interest in the property shall include owners of chattel mortgages and conditional sales contracts as shown by the records in the office of the county clerk in the county where the lien is foreclosed;

4. The lienor or any other person may in good faith become a purchaser of the property sold;

5. Proceedings for foreclosure under this act shall not be commenced until thirty (30) days after said lien has accrued; and

6. Notwithstanding any other provision of law, proceedings for foreclosures for the storage of junk vehicles towed and stored pursuant to Section 955 of Title 47 of the Oklahoma Statutes by Class AA wreckers listed with the Motor Vehicle Division of the Department of Public Safety, may be commenced five (5) days after the lien has accrued. For purposes of this paragraph, “junk vehicles” means any vehicle that is more than ten (10) years old and has a value of less than
Three Hundred Dollars ($300.00) pursuant to the National Automobile Dealers Association Official Used Car Guide Company adjusting to the condition of the vehicle.

B.

1. a. Any person who is induced by means of a check or other form of written order for immediate payment of money to deliver up possession of an article of personal property on which the person has a special lien created by subsection A of this section, which check or other written order is dishonored, or is not paid when presented, shall have a lien for the amount thereof upon the personal property.

b. The person claiming such lien shall, within thirty (30) days from the date of dishonor of the check or other written order for payment of money, file in the office of the county clerk of the county in which the property is situated a sworn statement that:

   (1) the check or other written order for immediate payment of money, copy thereof being attached, was received for labor, material or supplies for producing or repairing an article of personal property,

   (2) the check or other written order was not paid, and

   (3) the uttering of the check or other written order constituted the means for inducing the person, one possessed of a special lien created by subsection A of this section upon the described article of personal property, to deliver up the said article of personal property.

2. a. Any person who renders service to the owner of an article of personal property by furnishing material, labor, or skill for the protection, improvement, safekeeping, towing, storage, or carriage to such property shall have a special lien on such property pursuant to this section if such property is removed from the person’s possession, without such person’s written consent or without payment for such service.

b. The person claiming such lien shall, within five (5) days of such nonauthorized removal, file in the office of the county clerk of the county in which the property is located, a sworn statement including:

   (1) that services were rendered on the article of personal property by the person claiming such lien,

   (2) that the property was in the possession of the person claiming the lien but such property was removed without his written consent,

   (3) an identifying description of the article of personal property on which the service was rendered, and

   (4) that the debt for the services rendered on the article of personal property was not paid. Provided, if the unpaid total amount of the debt for services rendered on the article of personal property is unknown, an approximated amount of the debt due and owing shall be included in the sworn statement but such approximated
debt may be amended within thirty (30) days of such filing to reflect the actual amount of the debt due and owing.

3. The enforcement of the lien shall be within sixty (60) days after filing the lien in the manner provided by law for enforcing the lien of a security agreement and provided that the lien shall not affect the rights of innocent, intervening purchasers without notice.

4. For purposes of this subsection:
   a. "Possession" includes actual possession and constructive possession; and
   b. "Constructive possession" means possession by a person who, although not in actual possession, does not have an intention to abandon property, knowingly has both power and the intention at a given time to exercise dominion or control over the property, and who holds claim to such thing by virtue of some legal right.

Historical Data

Laborers who perform work and labor for any person under a verbal or written contract, if unpaid for the same, shall have a lien on the production of their labor, for such work and labor; Provided, that such lien shall attach only while the title to the property remains in the original owner.

Historical Data

The lien provided for in this act may be enforced as in an ordinary action or by attachment proceeding as provided in the Code of Civil Procedure.

**Historical Data**

Liens under the provisions of this act are in full force and effect from and after the time the labor is performed.

**Historical Data**

Laws 1910-11, c. 114, p. 254, § 3.
Title 42. Liens
   Chapter 2
   Section 95 - Time For Enforcement.
   Cite as: O.S. § __ __

The proceedings under this act shall be commenced within eight (8) months after the work is done.

*Historical Data*

Liens created under this act shall take precedence over all other liens whether created prior or subsequent to the laborer's lien herein created and provided.

Historical Data

Title 42. Liens
Chapter 2
Section 97 - Liens Personal Property.
Cite as: O.S. § __ __

Any person, firm or corporation who furnishes labor, money, material or supplies for the production of, altering or repairs of any personal property at the request of the owner of said property, shall have a lien for the value of his money, labor, material or supplies upon said personal property as provided for in Section 2 of this act. Lien to date from commencement of furnishing of labor, money, material or supplies.

Historical Data

1. Except as otherwise provided by this chapter, any person entitled to a lien pursuant to this chapter shall within one hundred twenty (120) days after last furnishing of labor, money, material or supplies for the production of, altering or repairing of said personal property, file in the office of the county clerk of the county in which the property is situated a statement in writing verified by oath, showing the amount of labor, money, material or supplies furnished for the producing of, altering or repairing of said personal property, the name of the person for, and by whom labor, money, material or supplies, was furnished.

2. If the person entitled to such lien does not file such statement within the time required by this chapter, such person shall be deemed to have waived his rights thereto.

3. The lien provided for in this chapter shall not attach to any personal property after it has been purchased by an innocent purchaser for value, and has passed into his possession unless the lien shall have been filed with the county clerk of the county before the property was purchased by such purchaser, or he shall have received written notice, from the party entitled to the lien, of his intention to file the same.

B. Immediately upon the receipt of such statement, the county clerk shall enter a record of the same in a book kept for that purpose, to be called the Personal Property Lien Journal, which shall be ruled off into separate columns, with headings as follows: "When filed", "Name of owner", "Name of claimant", "Amount claimed", and "Remarks", and the clerk shall make the proper entry in each column.

Historical Data

Any person, firm or corporation, who shall thresh or combine grain or seed for another shall have a lien for the value of his services upon the grain or seed threshed or combined as provided for in Section 2 of this act, (10989) lien to date from the commencement of threshing.

**Historical Data**

Laws 1913, c. 38, p. 74, § 1; Laws 1935, p. 224, § 1.
Any person who shall, under oral or written contract with the owner of any tract or piece of land, perform labor, furnish material or lease or rent equipment used on said land for the erection, alteration or repair of any building, improvement or structure thereon or perform labor in putting up any fixtures, machinery in, or attachment to, any such building, structure or improvements; or who shall plant any tree, vines, plants or hedge in or upon such land; or who shall build, alter, repair or furnish labor, material or lease or rent equipment used on said land for buildings, altering, or repairing any fence or footwalk in or upon said land, or any sidewalk in any street abutting such land, shall have a lien upon the whole of said tract or piece of land, the buildings and appurtenances. If the title to the land is not in the person with whom such contract was made, the lien shall be allowed on the buildings and improvements on such land separately from the real estate. Such liens shall be preferred to all other liens or encumbrances which may attach to or upon such land, buildings or improvements or either of them subsequent to the commencement of such building, the furnishing or putting up of such fixtures or machinery, the planting of such trees, vines, plants or hedges, the building of such fence, footwalk or sidewalks, or the making of any such repairs or improvements; and such lien shall follow said property and each and every part thereof, and be enforceable against the said property wherever the same may be found, and compliance with the provisions of this act shall constitute constructive notice of the claimant's lien to all purchasers and encumbrancers of said property or any part thereof, subsequent to the date of the furnishing of the first item of material or the date of the performance of the first labor or the first use of the rental equipment on said land.

**Historical Data**

On the effective date of this act, the records, funds and powers and duties relating to the filing of mechanics’ and materialmen's liens in the office of the court clerk in each county of this state shall be transferred to the office of the county clerk. The county clerk shall thereafter exercise all such powers and duties formerly performed by the court clerk relating to such liens.

**Historical Data**

Any person claiming a lien as aforesaid shall file in the office of the county clerk of the county in which the land is situated a statement setting forth the amount claimed and the items thereof as nearly as practicable, the names of the owner, the contractor, the claimant, and a legal description of the property subject to the lien, verified by affidavit. Such statement shall be filed within four (4) months after the date upon which material or equipment used on said land was last furnished or labor last performed under contract as aforesaid; and if the claim be for the planting of any trees, vines, plants, or hedge, such statement shall be filed within four (4) months from such planting. Immediately upon the receipt of such statement the county clerk shall enter a record of the same against the tract index and in a book kept for that purpose, to be called the mechanics' lien journal, which shall be ruled off into separate columns, with headings as follows: "When filed", "Name of owner", "Name of claimant", "Amount claimed", "Legal description of property", and "Remarks", and the clerk shall make the proper entry in each column.

**Historical Data**

No lien arising under the provisions of Sections 141 through 153 of this title which affects property presently occupied as a dwelling by an owner shall be enforceable unless, prior to the first performance of labor or the first furnishing of materials by the lien claimant, the original contractor, subcontractor, laborer, or materialman shall have provided to one of the owners a written notice which shall include substantially the following language:

NOTICE TO OWNER

YOU ARE HEREBY NOTIFIED THAT ANY PERSON PERFORMING LABOR ON YOUR PROPERTY OR FURNISHING MATERIALS FOR THE CONSTRUCTION, REPAIR, OR IMPROVEMENT OF YOUR PROPERTY WILL BE ENTITLED TO A LIEN AGAINST YOUR PROPERTY IF HE IS NOT PAID IN FULL, EVEN THOUGH YOU MAY HAVE PAID THE FULL CONTRACT PRICE TO YOUR CONTRACTOR. THIS COULD RESULT IN YOUR PAYING FOR LABOR AND MATERIALS TWICE. THIS LIEN CAN BE ENFORCED BY THE SALE OF YOUR PROPERTY. TO AVOID THIS RESULT, YOU MAY DEMAND FROM YOUR CONTRACTOR LIEN WAIVERS FROM ALL PERSONS PERFORMING LABOR OR FURNISHING MATERIALS FOR THE WORK ON YOUR PROPERTY. YOU MAY WITHHOLD PAYMENT TO THE CONTRACTOR IN THE AMOUNT OF ANY UNPAID CLAIMS FOR LABOR OR MATERIALS.

YOU ALSO HAVE THE RIGHT TO DEMAND FROM YOUR
CONTRACTOR A COMPLETE LIST OF ALL LABORERS
AND MATERIAL SUPPLIERS UNDER YOUR CONTRACT,
AND THE RIGHT TO DETERMINE FROM THEM IF THEY
HAVE BEEN PAID FOR LABOR PERFORMED AND
MATERIALS FURNISHED.

Historical Data

In order to be effective, the notice, or a copy thereof, as set forth in Section 1, must be dated and be signed by one of the owners. A subcontractor, laborer or materialman furnishing labor or materials to an original contractor or subcontractor that has been furnished a copy of the above-described notice by said original contractor or subcontractor bearing a date and signature represented by said original contractor or subcontractor to be that of an owner, shall be permitted to rely on said representation and liens filed by said subcontractor, laborer or materialman shall be enforceable notwithstanding any provisions herein to the contrary.

Historical Data

Any person who performs labor directly for or furnishes material directly to an owner of property used by the owner or a co-owner as a dwelling, under circumstances which an owner is liable directly to a laborer or supplier, shall not be deemed an original contractor, laborer or materialman for purposes of Sections 42-142.1 through 142.5 of this title.

Historical Data

Any original contractor who falsifies any statement regarding liens on labor or material to any owner of a dwelling, upon conviction, shall be guilty of a felony.

_Historical Data_

Title 42. Liens
Chapter 3
Section 142.5 - Satisfaction of Notice
Cite as: O.S. § ___

The written notice required in Section 1 of this act shall be satisfied by furnishing one notice during the course of construction or during the course of the business transaction in which the labor or materials are furnished.

*Historical Data*

Any person who shall furnish any such material or lease or rent equipment used on said land or perform such labor as a subcontractor, or as an artisan or day laborer in the employ of the contractor, may obtain a lien upon such land, or improvements, or both, from the same time, in the same manner, and to the same extent as the original contractor, for the amount due him for such material, equipment and labor; and any artisan or day laborer in the employ of, and any person furnishing material or equipment used on said land to, such subcontractor may obtain a lien upon such land, or improvements, or both, for the same time, in the same manner, and to the same extent as the subcontractor, for the amount due him for such material, equipment used on said land and labor, by filing with the county clerk of the county in which the land is situated, within ninety (90) days after the date upon which material or equipment used on said land was last furnished or labor last performed under such subcontract, a statement, verified by affidavit, setting forth the amount due from the contractor to the claimant, and the items thereof, as nearly as practicable, the name of the owner, the name of the contractor, the name of the claimant, and a legal description of the property upon which a lien is claimed. Immediately upon the filing of such statement the county clerk shall enter a record of the same against the tract index and in the journal provided for in the preceding section, and in the manner therein specified. Provided further, that the owner of any land affected by such lien shall not thereby become liable to any claimant for any greater amount than he contracted to pay the original contractor. The risk of all payments made to the original contractor shall be upon such owner until the expiration of the ninety (90) days herein specified, and no owner shall be liable to an action by such contractor until the expiration of said ninety (90) days, and such owner may pay such subcontractor the amount due him from such contractor for such labor, equipment used on said land and material, and the amount so paid shall be held and deemed a payment of said amount to the original contractor.

**Historical Data**

A. Within one (1) business day after the date of the filing of the lien statement provided for in Sections 142 and 143 of this title, a notice of the lien shall be mailed by certified mail, return receipt requested, to the owner of the property on which the lien attaches. The claimant shall furnish to the county clerk the last-known mailing address of the person or persons against whom the claim is made and the owner of the property. The notice shall be mailed by the county clerk. The fee for preparing and mailing the notice of mechanics' and materialmen's lien and costs for each additional page or exhibit shall be as provided for in Section 32 of Title 28 of the Oklahoma Statutes and shall be paid by the person filing the lien. The fee shall be deposited into the County Clerk's Lien Fee Account, created pursuant to the provisions of Section 265 of Title 19 of the Oklahoma Statutes.

B. The notice shall contain the date of filing; the name and address of the following: The person claiming the lien; the person against whom the claim is made and the owner of the property; a legal description of the property; and the amount claimed. Provided that, if with due diligence the person against whom the claim is made or the owner of the property cannot be found, the claimant after filing an affidavit setting forth such facts may, within sixty (60) days of the filing of the lien statement, serve a copy of the notice upon the occupant of the property or the occupant of the improvements, as the case may be, in a like manner as is provided for service upon the owner thereof, or, if the same be unoccupied, the claimant may post a copy in a conspicuous place upon the property or any improvements thereon.

**Historical Data**

In order for a person to perfect a lien for leased or rented equipment under the provisions of this act, the owner of the leased or rented equipment must have given notice in writing to the owner of the real property of the fact that the equipment is in fact leased or rented. Such notice will be delivered to the owner or the owner's designated representative within five (5) days after the leased or rented equipment is first used on the subject property, and such notice shall include that a lien may be filed on said property. Such notice must be given at least sixty (60) days before filing such lien. A copy of the notice certificate of service must be filed with the lien and subject to proof as every other element of the lien.

**Historical Data**

The provisions of this act as relating to leased or rented equipment shall not apply to real property qualified for homestead exemption or real property used for agricultural purposes or real property used for the production of or growing of agricultural products.

Historical Data

The provisions of this act relating to leased or rented equipment shall not apply to such equipment used for the development or production of oil or gas, except insofar as is specifically allowed by Section 144 of Title 42.

Historical Data

Any person, corporation, or copartnership who shall, under contract, expressed or implied, with the owner of any leasehold for oil and gas purposes, or the owner of any gas pipeline or oil pipeline, or with the trustee or agent of such owner, perform labor or services, including written contracts for the services of a geologist or petroleum engineer, or furnish material, machinery, and oil well supplies used in the digging, drilling, torpedoing, completing, operating, or repairing of any oil or gas well, or who shall furnish any oil or gas well supplies, or perform any labor in constructing or putting together any of the machinery used in drilling, torpedoing, operating, completing, or repairing of any gas well, or perform any labor upon any oil well supplies, tools, and other articles used in digging, drilling, torpedoing, operating, completing, or repairing any oil or gas well, shall have a lien upon the whole of such leasehold or oil pipeline, or gas pipeline, or lease for oil and gas purposes, the buildings and appurtenances, the proceeds from the sale of oil or gas produced therefrom inuring to the working interest, exempting, however, any valid, bona fide reservations of oil or gas payments or overriding royalty interests executed in good faith and payable out of such working interest, and upon the material and supplies so furnished, and upon any oil well supplies, tools, and other articles used in digging, drilling, torpedoing, operating, completing, or repairing any oil or gas well, and upon the oil or gas well for which they were furnished, and upon any oil well supplies, fixtures and appliances used in the operating for oil and gas purposes upon the leasehold for which said material and supplies were furnished or labor or services performed. Such lien shall be preferred to all other liens or encumbrances which may attach to or upon said leasehold for gas and oil purposes and upon any oil or gas pipeline, or such oil and gas wells and the material and machinery so furnished and the leasehold for oil and gas purposes and the fixtures and appliances thereon subsequent to the commencement of or the furnishing or putting up of any such machinery or supplies; and such lien shall follow said property and each and every part thereof, and be enforceable against the said property wherever the same may be found; and compliance with the provisions of this article shall constitute constructive notice of the lien claimant's lien to all purchasers and encumbrancers of said property or any part thereof, subsequent to the date of the furnishing of the first item of material or the date of the performance of the first labor or services.

Historical Data

R.L. 1910, § 3865; Laws 1919, c. 258, p. 367, § 2; Laws 1927, c. 42, p. 64, § 1; Laws 1963, c. 226, § 1.
No lien claimed by virtue of this act, insofar as it may extend to the proceeds from the sale of oil or gas produced from such lease, shall be effective against any purchaser of such oil or gas until a copy of the statement of lien claim required to be filed by the provisions of this chapter has been delivered to such purchaser by registered or certified mail.

**Historical Data**

A. Except as provided by subsection D of this section, the amount payable under any oil and gas well drilling contract, reworking contract, operating agreement, or monies payable as a condition of participation in the drilling of an oil and gas well under the terms of a pooling order issued by the Oklahoma Corporation Commission shall, upon receipt by any oil and gas well operator, contractor or subcontractor, be held by such operator as trust funds for the payment of all lienable claims due and owing by such operator, contractor or subcontractor by reason of such drilling contract, reworking contract, operating agreement, or force pooling order.

B. The trust funds created under subsection A of this section shall be applied to the payment of said valid lienable claims and no portion thereof shall be used for any other purpose until all lienable claims due and owing or to become due and owing shall have been paid.

C. The existence of such trust funds shall not prohibit the filing or enforcement of any labor, mechanic or materialmen's lien against the affected real property by any lien claimant, nor shall the filing of such a lien release the holder of such funds from the obligations created under this section.

D. The provisions of this section shall not be applicable or affect payments owed to royalty owners by the operator of an oil or gas well and shall not affect or alter the terms or provisions of Section 87.1 of Title 52 of the Oklahoma Statutes.

**Historical Data**

Any person, copartnership or corporation who shall furnish such machinery or supplies to a subcontractor under a contractor, or any person who shall perform such labor under a subcontract with a contractor, or who, as an artisan or day laborer in the employ of such contractor, shall perform any such labor, may obtain a lien upon said leasehold for oil and gas purposes or any gas pipeline or any oil pipeline from the same tank and in the same manner and to the same extent as the original contractor for the amount due him for such labor, as provided in the preceding section.

Historical Data

R.L. 1910, § 3866.
The liens created by Sections 144 and 145 of this title shall be enforced pursuant to the provisions of Sections 171 through 178 of this title. Notice of the lien shall be given and the materialman's statement or the lien of any laborer shall be filed, in the same manner as is provided for in Sections 141 through 143.4 of this title, except that Section 142.6 of this title shall not apply to liens created pursuant to Sections 144 and 145 of this title and the statement required to be filed in the office of the county clerk pursuant to Section 143 of this title as to liens created pursuant to Sections 144 and 145 of this title shall be filed within one hundred eighty (180) days after the date upon which material, machinery or supplies were last furnished or labor or services last performed under the relevant contract or subcontract, whichever the case may be. A lien created pursuant to Sections 144 and 145 of this title shall affect only the oil and gas leasehold estate and shall not constitute a lien against or otherwise affect any other interest in the real property involved, except if the owner of an oil, gas or other mineral interest therein shall also own a working interest in a well located thereon, such lien shall attach to said working interest.

Historical Data

Title 42. Liens
Chapter 3
Section 147 - "Repealed by Laws 1982, c. 332, § 3."
Cite as: O.S. §, __ __

Historical Data

Repealed by Laws 1982, c. 332, § 3.
Any property owner or other interested party, including but not limited to mortgagees, contractors, subcontractors and others against whom a lien claim is filed under the provisions of the law relating to mechanics' and materialmen's liens, may at any time discharge the lien by depositing with the county clerk in whose office the lien claim has been filed either: An amount of money equal to one hundred twenty-five percent (125%) of the lien claim amount; or a corporate surety bond with a penal amount equal to one hundred twenty-five percent (125%) of the lien claim amount. Within three (3) business days after the deposit of money or bond is made, the county clerk shall serve upon the lien claimant, at the address shown on the lien claim, written notice setting forth: The number of the lien claim; the name of the lien claimant; the name of the property owner; the name of the alleged debtor, if someone other than the property owner; the property description shown on the lien claim; and the amount of cash deposited or, if a bond is filed, the names of the principal and surety and the bond penalty. The party seeking to discharge the lien shall prepare and deliver the notice to the county clerk and pay a fee of Five Dollars ($5.00) to cover the cost of filing and mailing. An abbreviated notice may be used if the same refers to and encloses a copy of the lien claim and either a copy of the cash receipt issued by the county clerk or a copy of the bond with the clerk's filing stamp thereon. The notice shall be mailed by registered or certified mail at the option of the county clerk.

If cash is deposited, the county clerk shall immediately show the lien released of record. If a bond is deposited, the lien claimant shall have ten (10) days after the notice is mailed within which to file a written objection with the county clerk. If a written objection is not timely filed the county clerk shall immediately show the lien released of record. If an objection is timely made, the county clerk shall set a hearing within ten (10) days thereafter and notify by ordinary mail both the lien claimant and the party making the deposit of the date and time thereof. The only grounds for objection shall be that: The surety is not authorized to transact business in this state; the bond is not properly signed; the penal amount is less than one hundred twenty-five percent (125%) of the claim; the power of attorney of the surety's attorney-in-fact does not authorize the execution; there is no power of attorney attached if the bond is executed by anyone other than the surety's president and attested by its secretary; or a cease and desist order has been issued against the surety either by the Insurance Commissioner or a court of competent jurisdiction. Within two (2) business days following the hearing the county clerk shall either sustain or overrule the objections and notify the parties of the county clerk’s ruling by ordinary mail. If the objections are sustained, the ruling of the county clerk shall be conclusive for lien release purposes unless appealed within ten (10) days to the district court. If the objections are overruled, the county clerk shall immediately show the lien released of record.

The bond shall: Name the lien claimant as obligee and the party seeking the release as principal; be executed by both the principal and the surety; have a proper power of attorney attached if executed by an attorney-in-fact; be executed by a corporate surety authorized to transact business in this state; and be conditioned that the principal and surety will pay the full amount of the claim as established in any appropriate court proceeding, plus any court costs and attorney's fees awarded the lien claimant, but in no event shall the liability of the principal or surety under the bond exceed the bond penalty. The preceding clause shall not limit the common law liability of the party who created the indebtedness upon which the lien claim is based. The conditions of any bond filed pursuant to this section shall be deemed to comply with the requirements hereof, regardless of the language or limitations set forth therein, if both the principal and surety intend that the bond be filed to secure a lien release under this section.
The cash deposit or bond, as the case may be, shall stand in lieu of the released lien, and the lien claimant must proceed against the substituted security in the same time and manner as is required for foreclosure of a lien claim. The cash deposit or bond shall stand liable for such principal, interest, court costs and attorney's fees to the extent they could be awarded in a lien foreclosure proceeding.

The only proper parties to an action against the substituted security are: The party making the cash deposit; the bond principal and surety; the party primarily liable for the indebtedness giving rise to the lien claim; and anyone else who may be liable to the lien claimant for the same indebtedness. The party making the cash deposit and the bond principal and surety are necessary parties to an action against the substituted security, and by making a deposit or filing a bond the parties subject themselves to personal jurisdiction in the court where the action is properly filed and may be served with process as in other cases.

If the lien claimant fails to timely file a foreclosure action, upon application of the party making the deposit or filing the bond and the payment of a fee of Ten Dollars ($10.00), the county clerk shall return the cash to the party making the deposit or appropriately note on the bond that the same has been released. The clerk shall not incur liability to any lien claimant for an inadvertent release of cash or bond. At the end of ten (10) years and after the county clerk has attempted written notification to the lien claimant at the address shown on the lien claim, if no foreclosure has been commenced by the lien claimant or such money has not been withdrawn upon application of the depositing party, the cash deposit plus all accrued interest shall be forfeited to the county general fund.

Nothing contained in this section shall preclude the lien claimant and other interested parties from entering into agreements for the substitution of a different form of security in lieu of the lien claim.

The county clerk shall invest the deposited cash in the manner provided for county treasurers in Section 348.1 of Title 62 of the Oklahoma Statutes. Any interest earned thereon shall become a part of the deposit and be either returned to the party making the deposit, if no action is filed, or paid in accordance with any final judgment rendered by the court in the action against the substituted security. If a district court judgment adverse to the depositing party is entered, in setting the amount of supersedeas bond the court shall take into consideration the existing cash deposit or bond.

**Historical Data**

All miners and other employees engaged in the work of developing and opening up coal mines, sinking of shafts, or construction of slopes or drifts, the driving of entries, mining in coal, and every mechanic, builder, artisan, workman, laborer or other person who performs any work or labor in and about such mines, shall have as security for such work and labor performed, a lien therefor upon the buildings, machinery, equipment, inside or outside, income, franchises, leases or subleases and all other appurtenances and all property of the person, owner, agent, firm or corporation owning, constructing or operating such mine or mines, and all property in their possession or under their control, or permitted by the owner to be used in the construction or operation thereof, superior or paramount, whether prior in time or not, to that of all persons interested in such mines as managers, lessees, sublessees, operators, mortgagees, trustees and beneficiaries under trust, or owners.

**Historical Data**

Laws 1925, c. 108, p. 156, § 1; Laws 1939, p. 344, § 1.
The lien provided for in the preceding section shall not be effective unless suit shall be brought within one (1) year after it accrued.

**Historical Data**

Any person claiming a lien as aforesaid shall file in the office of the county clerk of the county in which the land or property is situated, a statement setting forth the amount claimed and the items thereof, as nearly as practicable, the names of the managers, lessees, sublessees, operators, mortgagees, trustees and beneficiaries under trusts, or owners, the contractor, the claimant and the legal description of the property, subject to such lien and verified by affidavit. Such statement shall be filed within forty-five (45) days after the date upon which such labor was last performed. Upon receipt of such lien statement, the clerk shall enter same against the tract index and in a record kept for that purpose, to be called the mechanics' lien journal. Except as provided herein, the provisions of Sections 92 through 96 and 141 through 147 of this title shall apply with reference to the liens herein created.

_Historical Data_

The erecting and constructing of a lightning rod or rods on any buildings shall not be considered such an improvement fixture or attachment, as to come under the provisions of this chapter.

**Historical Data**

R.L. 1910, § 3880.
Title 42. Liens  
Chapter 3  
Section 152 - "Proceeds of Building or Remodeling Contracts, Mortgages or Warranty Deeds as Trust Funds for Payment of Lienable Claims."

Cite as: O.S. § __ __

(1) The amount payable under any building or remodeling contract shall, upon receipt by any contractor or subcontractor, be held as trust funds for the payment of all lienable claims due and owing or to become due and owing by such contractors or subcontractors by reason of such building or remodeling contract.

(2) The monies received under any mortgage given for the purpose of construction or remodeling any structure shall upon receipt by the mortgagor be held as trust funds for the payment of all valid lienable claims due and owing or to become due and owing by such mortgagor by reason of such building or remodeling contract.

(3) The amount received by any vendor of real property under a warranty deed shall, upon receipt by the vendor, be held as trust funds for the payment of all valid lienable claims due and owing or to become due and owing by such vendor or his predecessors in title by reason of any improvements made upon such property within four (4) months prior to the delivery of said deed.

Historical Data

Laws 1965, c. 58, § 1; Laws 1968, c. 174, § 1, emerg. eff. April 15, 1968.
(1) The trust funds created under Section 152 of this title shall be applied to the payment of said valid lienable claims and no portion thereof shall be used for any other purpose until all lienable claims due and owing or to become due and owing shall have been paid.

(2) If the party receiving any money under Section 152 of this title is an entity having the characteristics of limited liability pursuant to law, such entity and the natural persons having the legally enforceable duty for the management of the entity shall be liable for the proper application of such trust funds and subject to punishment under Section 1451 of Title 21 of the Oklahoma Statutes. For purposes of this section, the natural persons subject to punishment shall be the managing officers of a corporation and the managers of a limited liability company.

(3) The existence of such trust funds shall not prohibit the filing or enforcement of a labor, mechanic or materialmen's lien against the affected real property by any lien claimant, nor shall the filing of such a lien release the holder of such funds from the obligations created under this section or Section 152 of this title.

Historical Data

Title 46. Mortgages
Chapter 1
Section 14 - Release by Attorney.
Cite as: O.S. §.____

Any agent or attorney duly authorized to collect the debt secured thereby shall have power and authority to release a mortgage.

Historical Data

A. Any mortgage on real estate shall be released by the holder of any such mortgage within fifty (50) days of the payment of the debt secured by the mortgage and the holder of the mortgage shall file the release of the mortgage with the county clerk where the mortgage is recorded. If, at the end of the fifty-day period, the holder has failed to release the mortgage, the mortgagor may at any time request in writing the holder of the mortgage to release the mortgage and the holder of the mortgage shall have ten (10) days from the date of the request to release such mortgage. If the holder of the mortgage fails to release the mortgage by the end of such ten-day period, he shall then forfeit and pay to the mortgagor a penalty of one percent (1%) of the principal debt not to exceed One Hundred Dollars ($100.00) per day each day the release is not recorded after the ten-day period has expired and the penalty shall be recovered in a civil action in any court having jurisdiction thereof, but the request for the release shall be in writing and describe the mortgage and premises with reasonable certainty. Provided that, the total penalty shall not exceed one hundred percent (100%) of the total principal debt.

B. For purposes of this section, "mortgagor" shall include any subsequent purchaser of the mortgaged real estate.

Historical Data

A. No person shall transport or move a manufactured home on any public road or highway in this state, except as otherwise provided by law, without a permit issued pursuant to the provisions of Sections 14-103A and 14-103C of this title and subsection B of this section, and without a current calendar year decal or current registration or a repossession affidavit issued pursuant to Sections 1110 and 1126 of this title.

B. In addition to the permit information required by the provisions of Sections 14-103A and 14-103C of this title, the permit shall also include the following:

1. The name of the owner of the manufactured home;

2. The serial number or identification number of the manufactured home;

3. A legal description or the physical address of the location from which the manufactured home is to be moved;

4. A legal description or the physical address of the location to which the manufactured home is to be moved;

5. The name of the firm or individual repossessing the manufactured home as it appears on the repossession affidavit, if the movement is for repossession purposes and the repossession affidavit is being used in lieu of current license plate and decal, as provided in subsection E of Section 1113 of this title.

C. Except as otherwise provided by law, the Department of Public Safety shall not issue a permit to any person to transport or move a manufactured home without a current calendar year decal or current registration; provided:

1. Upon proof of possession of a dealer or in-transit license plate, issued by the Oklahoma Tax Commission according to the provisions of subsection D of Section 1128 of this title, the Department of Public Safety shall issue a permit to the holder of such license; and

2. The Department shall issue a permit to the holder of a perfected security interest in a manufactured home, or a licensed representative thereof, pursuant to a lawful repossession of the manufactured home, if the holder or representative is bonded by the state, to move the manufactured home to a secure location with a repossession affidavit; provided, all registration fees, excise taxes or ad valorem taxes due on such home shall be required to be paid within thirty (30) days of the issuance of the permit.

D. For the purposes of subsections A and C of this section, a manufactured home registration receipt and Manufactured Home Registration Decal attached to a certificate of title for a manufactured home or receipts and decal as authorized by subsection C of Section 1117 of this title shall be evidence of payment of the excise tax and registration fees required pursuant to the provisions of Section 1135 of this title and the Ad Valorem Tax Code.
E. The Department of Public Safety shall notify the Oklahoma Tax Commission, the county assessor of the county from which the manufactured home is to be moved and the county assessor of the county in which the manufactured home is to be moved of any permits issued pursuant to the provisions of this section.

Historical Data

Title 47. Motor Vehicles
Chapter 62A
Section 582 - Establishment of the Oklahoma Used Motor Vehicle And Parts Commission.
Cite as: O.S. §, __ __

There is hereby created the Oklahoma Used Motor Vehicle and Parts Commission, to be composed of ten (10) members who shall be selected as follows:

1. One member shall be appointed from each congressional district and any remaining members, including the chair, shall be appointed from the state at large. However, when congressional districts are redrawn, each member appointed prior to July 1 of the year in which such modification becomes effective shall complete the current term of office and appointments made after July 1 of the year in which such modification becomes effective shall be based on the redrawn districts. Appointments made after July 1 of the year in which such modification becomes effective shall be from any redrawn districts which are not represented by a board member until such time as each of the modified congressional districts are represented by a board member; provided, the chair shall be appointed at large without regard to congressional district representation on the board;

2. All members shall be appointed by the Governor, by and with the advice and consent of the Senate;

3. a. each of the members appointed from a congressional district shall, at the time of appointment, be a resident in good faith of the congressional district from which appointed, and

b. each of the members appointed from the state at large shall, at the time of appointment and during the period of service, be residents in good faith of the state;

4. Each member shall be of good moral character and, for the ten-year period immediately preceding appointment, each of the used motor vehicle dealer representatives shall have been licensed for and actually engaged in the distribution or sale of used motor vehicles; each of the dismantler representatives shall have actually been licensed for and engaged in the principal business of dismantling or disassembling motor vehicles for the purpose of selling the parts thereof; and the manufactured housing representative shall have been licensed for and actually engaged in the principal business of selling manufactured homes; and

5. Eight members plus the chair shall be engaged in the used motor vehicle industry or the automotive dismantler industry. There shall not be fewer than five members engaged in the principal business of the sale of used motor vehicles and there shall not be fewer than two members engaged in the principal business of dismantling or disassembling motor vehicles for the purpose of selling the parts thereof. One of the at-large members shall be engaged in the principal business of selling manufactured homes as a licensed manufactured home dealer. Being engaged in one or more of such pursuits shall not disqualify a person otherwise qualified from serving on the Commission.

B. 1. The term of the chair shall be coterminous with that of the Governor making the appointment, and until a successor is appointed and is qualified.

2. The terms of office of each member of the Commission shall be subject to the following:

a. the Commission shall determine and certify the trade associations of manufactured home dealers that represent ten percent (10%) or more of the number of licensed manufactured home dealers in the state
and shall certify each such association to the Governor. The Governor shall request a minimum of ten names from each such association and shall select one member from the manufactured home industry from the names provided,

b. each member actively serving July 1, 2000, who was appointed on or before June 30, 2000, shall remain and fulfill the term of his or her membership as set forth at the appointment,

c. except for the chair, the term of office of each member of the Commission shall be for six (6) years,

d. except for the chair and the at-large members, the term of office of any member will automatically expire if the member moves out of the congressional district from which appointed; however, if the congressional districts are modified each member shall complete the current term of office as provided in this section,

e. in event of death, resignation, or removal of any person serving on the Commission, the vacancy shall be filled by appointment as aforesaid for the unexpired portion of the term,

f. except for the chair, when the term of a member automatically expires, the vacancy shall be filled by appointment of a qualified successor for a term of six (6) years as aforesaid, except that the member shall serve until a successor is appointed and qualified.

3. The chair and each member of the Commission shall take and subscribe to the oath of office required of public officers.

C. The chair and members of the Commission shall receive Thirty Dollars ($30.00) for each and every day actually and necessarily spent in attending the meetings of the Commission, and shall be reimbursed for subsistence and traveling expenses incurred in the performance of their duties hereunder as provided by the State Travel Reimbursement Act; provided that such meeting payments shall not exceed the sum of Six Hundred Dollars ($600.00) per annum to any one person.

D. 1. a. The Commission shall appoint a qualified person to serve as Executive Director who shall have had sufficient management and organizational experience in the automotive industry to direct the functions of the Commission.

b. The Executive Director shall be appointed for a term of six (6) years, and shall not be subject to dismissal or removal without cause.

c. The Commission shall fix the salary and define and prescribe the duties of the Executive Director.

d. The Executive Director shall be in charge of the Commission's office, shall devote such time as necessary to fulfill the duties thereof, and, before entering upon these duties, shall take and subscribe to the oath of office.

2. The Commission may employ such clerical, technical, legal and other help and incur such expenses as may be necessary for the proper discharge of its duties under Section 581 et seq. of this title.

3. The Commission shall maintain its office and transact its business in Oklahoma City, and is authorized to adopt and use a seal.

E. 1. a. The Commission is hereby vested with the powers and duties necessary and proper to enable it to fully and effectively carry out the provisions and objectives of Section 581 et seq. of this title, and is hereby authorized and empowered, pursuant to the Administrative Procedures Act, to make and enforce all reasonable rules and to adopt and prescribe all forms necessary to accomplish said purpose.
b. The Commission shall promulgate rules for the licensing of manufactured home installers.

c. The Commission shall promulgate rules to prescribe the contents of manufactured home sales agreements and to require that each manufactured home manufacturer issue with each new manufactured home a warranty comparable to warranties generally in use in the industry warranting the manufactured home to be free from material defects.

d. The enumeration of any power or authority herein shall not be construed to deny, impair, disparage or limit any others necessary to the attainment thereof.

e. A copy of all rules adopted by the Commission shall be filed and recorded in the office of the Secretary of State and the State Librarian and Archivist, and same may be amended, modified or repealed from time to time.

2. The Commission's powers and duties shall include, but not be limited to, the following:

a. to license used motor vehicle dealers, used motor vehicle salespersons, wholesale used motor vehicle dealers, dismantlers, manufactured home dealers, manufactured home manufacturers, and manufactured home installers,

b. to inspect used motor vehicle dealer, dismantler and manufactured home dealer locations, and manufactured home manufacturers' factories or assembly sites to ensure that they are in an approved location, meet local zoning or other municipal requirements, and have sufficient facilities which shall include, but not be limited to, for retail businesses, a business sign, a listed and usable telephone number, a restroom, and a sales office,

c. to inspect wholesale used motor vehicle dealer locations to ensure that they are in an approved location, meet local zoning or other municipal requirements, and have sufficient facilities which shall include, but not be limited to, a listed and usable telephone number in the dealer's name and a business office where records of the business are kept,

d. to require all dealer sales to have a condition of sale such as a warranty disclaimer, implied or written warranty or a service contract approved by the Commission,

e. to work with consumers and dealers to hear complaints on used vehicles and parts and establish a Used Car Consumer Action Panel to hear complaints on a condition of sale, implied and written warranties, and service complaints, and

f. to serve as a dispute resolution panel for binding arbitration in accordance with Section 801 et seq. of Title 15 of the Oklahoma Statutes in contract controversies between licensed used motor vehicle dealers, dismantlers and manufactured housing dealers and their consumers when, by mutual written agreement executed after the dispute between the parties has arisen, both parties have agreed to use the Commission as their arbitration panel for contract disputes.

F. 1. All fees and charges collected under the provisions of Section 581 et seq. of this title shall be deposited by the Executive Director in the State Treasury in accordance with the depository laws of this state in a special fund to be known as the "Oklahoma Used Motor Vehicle and Parts Commission Fund", which fund is hereby created. Except as hereinafter provided, the monies in the fund shall be used by the Commission for the purpose of carrying out and enforcing the provisions of Section 581 et seq. of this title. Expenditures from the fund shall be warrants issued by the State Treasurer against claims submitted by the Commission to the Director of State Finance for approval.
2. At the close of each fiscal year, the Commission shall file with the Governor and the State Auditor and Inspector a true and correct report of all fees and charges collected and received by it during the preceding fiscal year and shall at the same time pay into the General Revenue Fund of the state a sum equal to ten percent (10%) of the gross fees and charges so collected and received.

3. All expenses incurred by the Commission in carrying out the provisions of Section 581 et seq. of this title including, but not limited to, per diem, wages, salaries, rent, postage, advertising, supplies, bond premiums, travel and subsistence for the Commissioners, the Executive Director, employees, and legal counsel, and printing and utilities, shall be a proper charge against the fund, exclusive of the portion thereof to be paid into the General Revenue Fund as above set out; provided, that in no event shall liability ever accrue hereunder against the state in any sum whatsoever, or against the Oklahoma Used Motor Vehicle and Parts Commission Fund, in excess of the ninety percent (90%) of the fees and charges deposited therein.

Historical Data

A. The Oklahoma Used Motor Vehicle and Parts Commission may deny an application for a license, or
revoke or suspend a license after it has been granted, for any of the following reasons:

1. On satisfactory proof of unfitness of the applicant or the licensee, as the case may be, under the
standards established by Section 581 et seq. of this title;
2. For fraud practices or any material misstatement made by an applicant in any application for license
under the provisions of Section 581 et seq. of this title;
3. For any willful failure to comply with any provision of Section 581 et seq. of this title or with any rule
promulgated by the Commission under authority vested in it by Section 581 et seq. of this title;
4. Change of condition after license is granted resulting in failure to maintain the qualifications for license;
5. Continued or flagrant violation of any of the rules of the Commission;
6. Being a used motor vehicle dealer, used motor vehicle salesperson, a wholesale used motor vehicle
dealer, or a manufactured home dealer, a manufactured home installer, or a manufactured home
manufacturer who:
   a. resorts to or uses any false or misleading advertising in connection with business as a used motor
vehicle dealer or salesperson, wholesale used motor vehicle dealer or manufactured home dealer,
installer or manufacturer,
   b. has committed any unlawful act which resulted in the revocation of any similar license in another state,
   c. has been convicted of a crime involving moral turpitude,
   d. has committed a fraudulent act in selling, purchasing or otherwise dealing in motor vehicles or
manufactured homes or has misrepresented the terms and conditions of a sale, purchase or contract for
sale or purchase of a motor vehicle or manufactured home or any interest therein including an option to
purchase such motor vehicles or manufactured homes,
   e. has engaged in business under a past or present license issued pursuant to Section 581 et seq. of
this title, in such a manner as to cause injury to the public or to those with whom the licensee is dealing,
   f. has failed to meet or maintain the conditions and requirements necessary to qualify for the issuance of
a license,
   g. has failed or refused to furnish and keep in force any bond required under Section 581 et seq. of this
   title, or
   h. has installed or attempted to install a manufactured home or mobile home in an unworkmanlike
manner;
7. Being a used motor vehicle dealer who:
   a. does not have an established place of business,
   b. employs unlicensed salespersons or other unlicensed persons in connection with the sale of used
vehicles,
   c. fails or refuses to furnish or keep in force single limit liability insurance on any vehicle offered for sale
and otherwise required under the financial responsibility laws of this state, or
d. is not operating from the address shown on the license if this change has not been reported to the Commission; or

8. Being a manufactured home dealer who:
   a. does not have an established place of business,
   b. fails or refuses to furnish or keep in force garage liability and completed operations insurance, or
   c. is not operating from the address shown on the license if this change has not been reported to the Commission.

B. The Commission shall deny an application for a license, or revoke or suspend a license after it has been granted, if a manufactured home dealer does not meet the following guidelines and restrictions:
   1. A display area for mobile homes which is easily accessible, with sufficient parking for the public;
   2. An office for conducting business where the books, records, and files are kept, with access to a restroom for the public;
   3. Place of business which meets all zoning occupancy and other requirements of the appropriate local government and regular occupancy by a person, firm, or corporation engaged in the business of selling manufactured or mobile homes; and
   4. Place of business which is separate and apart from any other dealer's location.

C. The Commission shall deny an application for a license, or revoke or suspend a license after it has been granted, if a manufactured home installer:
   1. Installs or attempts to install a manufactured home or a mobile home in a manner that is not in compliance with installation standards as set by the Commission pursuant to rule; or
   2. Violates or fails to comply with any applicable rule as promulgated by the Commission concerning manufactured home installers.

D. The Commission shall deny an application for a license, or revoke or suspend a license after it has been granted, if a manufactured home manufacturer violates or fails to comply with any applicable rule as promulgated by the Commission concerning manufactured home manufacturers.

E. The Commission shall deny an application for a license by a motor vehicle manufacturer or factory if the application is for the purpose of selling used motor vehicles to any retail consumer in the state, other than through its retail franchised dealers, or acting as a broker between a seller and a retail buyer. This subsection does not prohibit a manufacturer from selling used motor vehicles where the retail customer is a nonprofit organization or a federal, state, or local government or agency. This subsection does not prohibit a manufacturer from providing information to a consumer for the purpose of marketing or facilitating the sale of used motor vehicles or from establishing a program to sell or offer to sell used motor vehicles through the manufacturer's retail franchised dealers as provided for in Section 561 et seq. of this title. This subsection shall not prevent a factory from obtaining a wholesale used motor vehicle dealer's license or the factory's financing subsidiary from obtaining a wholesale used motor vehicle dealer's license.

F. Each of the aforementioned grounds for suspension, revocation, or denial of issuance or renewal of license shall also constitute a violation of Section 581 et seq. of this title, unless the person involved has been tried and acquitted of the offense constituting such grounds.

The suspension, revocation or refusal to issue or renew a license or the imposition of any other penalty by the Commission shall be in addition to any penalty which might be imposed upon any licensee upon a conviction at law for any violation of Section 581 et seq. of this title.

**Historical Data**
Title 47. Motor Vehicles
Chapter 74
Oklahoma Vehicle License And Registration Act
Section 1102 - Terms Defined

As used in this act:

1. "Carrying capacity" means the carrying capacity of a vehicle as determined or declared in tons of cargo or payload by the owner, provided, that such declared capacity shall not be less than the minimum tonnage capacity fixed, listed or advertised by the manufacturer of any vehicle;

2. "Certificate of title" means a document which is proof of legal ownership of a motor vehicle as described and provided for in Section 1105 of this title;

3. "Chips and oil" or the term "road oil and crushed rock" means, with respect to materials authorized for use in the surfacing of roads or highways in this title or in any equivalent statute pertaining to road or highway surfacing in the State of Oklahoma, any asphaltic materials. Wherever chips and oil or road oil and crushed rock are authorized for use in the surfacing of roads or highways in this state, whether by the Department of Transportation, or by the county commissioners, or other road building authority subject to the Oklahoma Vehicle License and Registration Act, asphaltic materials are also authorized for use in such surfacing and construction;

4. "Combined laden weight" means the weight of a truck or station wagon and its cargo or payload transported thereon, or the weight of a truck or truck-tractor plus the weight of any trailers or semitrailers together with the cargo or payload transported thereon;

5. "Commercial trailer" means any trailer, as defined in Section 1-180 of this title, or semitrailer, as defined in Section 1-162 of this title, when such trailer or semitrailer is used primarily for business or commercial purposes;

6. "Commercial trailer dealer" means any person, firm or corporation engaged in the business of selling any new and unused, or used, or both new and used commercial trailers;

7. "Commercial vehicle" means any vehicle over eight thousand (8,000) pounds combined laden weight used primarily for business or commercial purposes. Each motor vehicle being registered pursuant to the provisions of this section shall have the name of the commercial establishment or the words "Commercial Vehicle" permanently and prominently displayed upon the outside of the vehicle in letters not less than two (2) inches high. Such letters shall be in sharp contrast to the background and shall be of sufficient shape and color as to be readily legible during daylight hours, from a distance of fifty (50) feet while the vehicle is not in motion;

8. "Commission" or "Tax Commission" means the Oklahoma Tax Commission;

9. "Dealer" means any person, firm, association, corporation or trust who sells, solicits or advertises the sale of new and unused motor vehicles and holds a bona fide contract or franchise in effect with a manufacturer or distributor of a particular make of new or unused motor vehicle or vehicles for the sale of same;
10. "Interstate commerce" means any commerce moving between any place in a state and any place in another state or between places in the same state through another state;

11. "Laden weight" means the combined weight of a vehicle when fully equipped for use and the cargo or payload transported thereon; provided that in no event shall the laden weight be less than the unladen weight of the vehicle fully equipped for use, plus the manufacturer's rated carrying capacity;

12. "Local authorities" means every county, municipality or local board or body having authority to adopt police regulations under the Constitution and laws of this state;

13. "Low-speed electrical vehicle" means any four-wheeled electrical vehicle that is powered by an electric motor that draws current from rechargeable storage batteries or other sources of electrical current and whose top speed is greater than twenty (20) miles per hour but not greater than twenty-five (25) miles per hour and is manufactured in compliance with the National Highway Traffic Safety Administration standards for low-speed vehicles in 49 C.F.R. 571.500;

14. "Manufactured home" means a residential dwelling built in accordance with the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 U.S.C., Section 5401 et seq., and rules promulgated pursuant thereto and the rules promulgated by the Oklahoma Used Motor Vehicle and Parts Commission pursuant to Section 582 of this title;

15. "Manufactured home dealer" means any person, firm or corporation engaged in the business of selling any new and unused, or used, or both new and used manufactured homes. Such information and a valid franchise letter as proof of authorization to sell any such new manufactured home product line or lines shall be attached to said application for a dealer license to sell manufactured homes. "Manufactured home dealer" shall not include any person, firm or corporation who sells or contracts for the sale of the dealer's own personally titled manufactured home or homes. No person, firm or corporation shall be considered a manufactured home dealer as to any manufactured home purchased or acquired by such person, firm or corporation for purposes other than resale; provided, that the restriction set forth in this sentence shall not prevent an otherwise qualified person, firm or corporation from utilizing a single manufactured home as a sales office;

16. "Motor license agent" means any person appointed, designated or authorized by the Oklahoma Tax Commission to collect the fees and to enforce the provisions provided for in the Oklahoma Vehicle License and Registration Act;

17. "New vehicle" or "unused vehicle" means a vehicle which has been in the possession of the manufacturer, distributor or wholesaler or has been sold only by the manufacturer, distributor or wholesaler to a dealer;

18. "Nonresident" means any person who is not a resident of this state;

19. "Owner" means any person owning, operating or possessing any vehicle herein defined;

20. "Person" means any individual, copartner, joint venture, association, corporation, limited liability company, estate, trust, business trust, syndicate, the State of Oklahoma, or any county, city, municipality, school district or other political subdivision thereof, or any group or combination acting as a unit, or any receiver appointed by the state or federal court;

21. "Recreational vehicle" means every vehicle which is built on or permanently attached to a self-propelled motor chassis or chassis cab which becomes an integral part of the completed vehicle and is capable of being operated on the highways. In order to qualify as a recreational vehicle pursuant to this paragraph such vehicle shall be permanently constructed and equipped for human habitation, having its
own sleeping and kitchen facilities, including permanently affixed cooking facilities, water tanks and holding tank with permanent toilet facilities. Recreational vehicle shall not include manufactured homes or any vehicle with portable sleeping, toilet and kitchen facilities which are designed to be removed from such vehicle;

22. "Remanufactured vehicle" means a vehicle which has been assembled by a vehicle remanufacturer using a new body and which may include original, reconditioned, or remanufactured parts, and which is not a salvage, rebuilt, or junked vehicle as defined by paragraphs 1, 2, and 5, respectively, of subsection A of Section 1105 of this title;

23. "Rental trailer" means all small or utility trailers or semitrailers constructed and suitable for towing by a passenger automobile and designed only for carrying property, when said trailers or semitrailers are owned by, or are in the possession of, any person engaged in renting or leasing such trailers or semitrailers for intrastate or interstate use or combined intrastate and interstate use;

24. "Special mobilized machinery" means special purpose machines, either self-propelled or drawn as trailers or semitrailers, which derive no revenue from the transportation of persons or property, whose use of the highway is only incidental, and whose useful revenue producing service is performed at destinations in an area away from the traveled surface of an established open highway;

25. "State" means the State of Oklahoma;

26. "Station wagon" means any passenger vehicle which does not have a separate luggage compartment or trunk and which does not have open beds, and has one or more rear seats readily lifted out or folded, whether same is called a station wagon or ranch wagon;

27. "Travel trailer" means any vehicular portable structure built on a chassis, used as a temporary dwelling for travel, recreational or vacational use, and, when factory-equipped for the road, it shall have a body width not exceeding eight (8) feet and an overall length not exceeding forty (40) feet, including the hitch or coupling;

28. "Travel trailer dealer" means any person, firm or corporation engaged in the business of selling any new and unused, or used, or both new and used travel trailers. Such information and a valid franchise letter as proof of authorization to sell any such new travel trailer product line or lines shall be attached to said application for a dealer license to sell travel trailers. "Travel trailer dealer" shall not include any person, firm or corporation who sells or contracts for the sale of his or her own personally titled travel trailer or trailers. No person, firm or corporation shall be considered as a travel trailer dealer as to any travel trailer purchased or acquired by such person, firm or corporation for purposes other than resale;

29. "Used motor vehicle dealer" means "used motor vehicle dealer" as defined in Section 581 of this title;

30. "Used vehicle" means any vehicle which has been sold, bargained, exchanged or given away, or used to the extent that it has become what is commonly known, and generally recognized, as a "secondhand" vehicle. This shall also include any vehicle other than a remanufactured vehicle, regardless of age, owned by any person who is not a dealer;

31. "Vehicle" means any type of conveyance or device in, upon or by which a person or property is or may be transported from one location to another upon the avenues of public access within the state. "Vehicle" does not include bicycles, trailers except travel trailers and rental trailers, or implements of husbandry as defined in Section 1-125 of this title. All implements of husbandry used as conveyances shall be required to display the owner's driver's license number or license plate number of any vehicle owned by the owner of the implement of husbandry on the rear of the implement in numbers not less than two (2) inches in height. The use of the owner's social security number on the rear of the implement of husbandry shall not be required; and
32. “Vehicle remanufacturer” means a commercial entity which assembles remanufactured vehicles.

**Historical Data**

It is the intent of the Legislature that the owner or owners of every vehicle in this state shall possess a certificate of title as proof of ownership and that every vehicle shall be registered in the name of the owner or owners thereof. All registration and license fees and mileage taxes imposed by this act shall be for the purpose of providing funds for the general governmental functions of the state, counties, municipalities and schools and for the maintenance and upkeep of the avenues of public access of this state. Such registration and license fees shall apply to every vehicle operated upon, over, along or across any avenue of public access within this state and when paid in full, shall be in lieu of all other taxes, general and local, unless otherwise specifically provided.

**Historical Data**

Added by Laws 1985, c. 179, § 6, operative July 1, 1985.
A. Unless otherwise provided by law, all fees, taxes and penalties collected or received pursuant to the Oklahoma Vehicle License and Registration Act or Section 1-101 et seq. of this title shall be apportioned and distributed monthly by the Oklahoma Tax Commission in accordance with this section.

B. 1. The following percentages of the monies referred to in subsection A of this section shall be apportioned to the various school districts in accordance with paragraph 2 of this subsection:
   a. from October 1, 2000, until June 30, 2001, thirty-five and forty-six one-hundredths percent (35.46%),
   b. for the year beginning July 1, 2001, and ending June 30, 2002, thirty-five and ninety-one one-hundredths percent (35.91%), and
   c. for the year beginning July 1, 2002, and all subsequent years, thirty-six and twenty-one hundredths percent (36.20%).

   2. The monies apportioned pursuant to subparagraphs a through c of paragraph 1 of this subsection shall be apportioned to the various school districts as follows:
      a. except as otherwise provided in this subparagraph, each district shall receive the same amount of funds as such district received from the taxes and fees provided in this title in the corresponding month of the preceding year. Any district eligible for funds pursuant to the provisions of this section that was not eligible the preceding year shall receive an amount equal to the average daily attendance of the applicable year multiplied by the average daily attendance apportionment within such county for each appropriate month. For fiscal year 1995 and thereafter, any district which received less than twenty-five percent (25%) of the average apportionment of the monies made to school districts in this state based on average daily attendance in fiscal year 1995 shall receive an amount equal to the average daily attendance in the 1994-1995 school year multiplied by the average daily attendance apportionment within the county in which the district is located. Each district's allocation of funds shall be remitted to the county treasurer of the county wherein the administrative headquarters of the district are located.
      b. any funds remaining unallocated following the allocation provided in subparagraph a of this paragraph shall be apportioned to the various school districts so that each district shall first receive the cumulative total of the monthly apportionments for which it is otherwise eligible under subparagraph a of this paragraph and then an amount based upon the proportion that each district's average daily attendance bears to the total average daily attendance of those districts entitled to receive funds pursuant to this section as certified by the State Department of Education.

C. 1. The following percentages of the monies referred to in subsection A of this section shall be remitted to the State Treasurer to be credited to the General Revenue Fund of the State Treasury:
   a. from October 1, 2000, until June 30, 2001, forty-five and ninety-seven one-hundredths percent (45.97%),
   b. for the year beginning July 1, 2001, and ending June 30, 2002, forty-five and twenty-nine one-hundredths percent (45.29%), and
   c. for the year beginning July 1, 2002, and all subsequent years, forty-four and eighty-four one-hundredths percent (44.84%).

   2. In the event that additional monies are necessary pursuant to subsection M of this section, such additional monies shall be deducted from the monies apportioned to the General Revenue Fund.

D. The following percentages of the monies referred to in subsection A of this section shall be remitted to
the State Treasurer to be credited to the State Transportation Fund:
1. From October 1, 2000, until June 30, 2001, thirty-one hundredths percent (0.30%); and
2. For the year beginning July 1, 2001, and all subsequent years, thirty-one one-hundredths percent (0.31%).
E. 1. The following percentages of the monies referred to in subsection A of this section shall be apportioned to the various counties as set forth in paragraph 2 of this section:
   a. from October 1, 2000, until June 30, 2001, seven and nine one-hundredths percent (7.09%),
   b. for the year beginning July 1, 2001, and ending June 30, 2002, seven and eighteen one-hundredths percent (7.18%), and
   c. for the year beginning July 1, 2002, and all subsequent years, seven and twenty-four one-hundredths percent (7.24%).
2. The monies apportioned pursuant to subparagraphs a through c of paragraph 1 of this subsection shall be apportioned as follows: forty percent (40%) of such sum shall be distributed to the various counties in that proportion which the county road mileage of each county bears to the entire state road mileage as certified by the Transportation Commission and the remaining sixty percent (60%) of such sum shall be distributed to the various counties on the basis which the population and area of each county bears to the total population and area of the state. The population shall be as shown by the last Federal Census or the most recent annual estimate provided by the United States Bureau of the Census. The funds shall be used for the purpose of constructing and maintaining county highways, provided, however, the county treasurer may deposit so much of the funds in the sinking fund as may be necessary for the retirement of interest and annual accrual of indebtedness created by the issuance of county or township bonds for road purposes. Such deposits to the sinking fund shall not exceed forty percent (40%) of the funds allocated to a county pursuant to this paragraph.
F. 1. The following percentages of the monies referred to in subsection A of this section shall be remitted to the county treasurers of the respective counties and by them deposited in a separate special revenue fund to be used by the county commissioners in accordance with paragraph 2 of this subsection:
   a. from October 1, 2000, until June 30, 2001, two and fifty-three one-hundredths percent (2.53%),
   b. for the year beginning July 1, 2001, and ending June 30, 2002, two and fifty-six one-hundredths percent (2.56%), and
   c. for the year beginning July 1, 2002, and all subsequent years, two and fifty-nine one-hundredths percent (2.59%).
2. The monies apportioned pursuant to subparagraphs a through c of paragraph 1 of this subsection shall be used for the primary purpose of matching federal funds for the construction of federal aid projects on county roads, or constructing and maintaining county or township highways and permanent bridges of such counties. The distribution of monies apportioned by this paragraph shall be made upon the basis of the current formula based upon road mileage, area and population as related to county road improvement and maintenance costs. Provided, however, the Department of Transportation may update the formula factors from time to time as necessary to account for changing conditions.
G. 1. The following percentages of the monies referred to in subsection A of this section shall be transmitted by the Tax Commission to the various counties as set forth in paragraph 2 of this subsection:
   a. from October 1, 2000, until June 30, 2001, three and fifty-five one-hundredths percent (3.55%),
   b. for the year beginning July 1, 2001, and ending June 30, 2002, three and fifty-nine one-hundredths percent (3.59%), and
   c. for the year beginning July 1, 2002, and all subsequent years, three and sixty-two one-hundredths percent (3.62%).
2. The monies apportioned pursuant to subparagraphs a through c of paragraph 1 of this subsection shall be transmitted to the various counties on the basis of a formula to be developed by the Department of Transportation. Such formula shall be similar to that currently used for the distribution of County Bridge Program Funds, but also taking into consideration the effect of terrain and traffic volume as related to county road improvement and maintenance costs. Provided, however, the Department of Transportation may update the formula factors from time to time as necessary to account for changing conditions. The funds shall be transmitted to the various county treasurers to be deposited in the county highway fund of their respective counties.
H. 1. The following percentages of the monies referred to in subsection A of this section shall be apportioned to the various counties as set forth in paragraph 2 of this subsection:
   a. from October 1, 2000, until June 30, 2001, eighty-one one-hundredths percent (0.81%),
b. for the year beginning July 1, 2001, and ending June 30, 2002, eighty-two one-hundredths percent (0.82%), and

c. for the year beginning July 1, 2002, and all subsequent years, eighty-three one-hundredths percent (0.83%).

2. The monies apportioned pursuant to subparagraphs a through c of paragraph 1 of this subsection shall be apportioned to the various counties as follows:

a. each county shall receive the same amount of funds as such county received from the taxes and fees provided for in the 1985 fiscal year, and

b. any funds remaining unallocated following the allocation provided in subparagraph a of this paragraph shall be apportioned to the various counties based upon the proportion that each county's population bears to the total state population.

Each county's allocation of funds shall be remitted to the various county treasurers to be deposited in the general fund of the county and used for the support of county government.

I. 1. The following percentages of the monies referred to in subsection A of this section shall be apportioned to the various cities and incorporated towns as set forth in this paragraph 2 of this subsection:

a. from October 1, 2000, until June 30, 2001, three and four one-hundredths percent (3.04%),

b. for the year beginning July 1, 2001, and ending June 30, 2002, three and eight one-hundredths percent (3.08%), and

c. for the year beginning July 1, 2002, and all subsequent years, three and ten one-hundredths percent (3.10%).

2. The monies apportioned pursuant to subparagraphs a through c of paragraph 1 of this subsection shall be apportioned to the various cities and incorporated towns based upon the proportion that each city or incorporated town's population bears to the total population of all cities and incorporated towns in the state. Such funds shall be remitted to the various county treasurers for allocation to the various cities and incorporated towns. All such funds shall be used for the construction, maintenance, repair, improvement and lighting of streets and alleys. Provided, however, the governing board of any city or town may, with the approval of the county excise board, transfer any surplus funds to the general revenue fund of such city or town whenever an emergency requires such a transfer.

J. The following percentages of the monies referred to in subsection A of this section shall be remitted to the State Treasurer to be credited to the Oklahoma Law Enforcement Retirement Fund:

1. From October 1, 2000, until June 30, 2001, one and twenty-two one-hundredths percent (1.22%);

2. For the year beginning July 1, 2001, and ending June 30, 2002, one and twenty-three one-hundredths percent (1.23%); and

3. For the year beginning July 1, 2002, and all subsequent years, one and twenty-four one-hundredths percent (1.24%).

K. Three one-hundredths of one percent (3/100 of 1%) of the monies referred to in subsection A of this section shall be remitted to the State Treasurer to be credited to the Wildlife Conservation Fund. Seventy-five percent (75%) of the funds shall be used for fish habitat restoration and twenty-five percent (25%) of the funds shall be used in the fish hatchery system for fish production.

L. Monies allocated to counties by this section may be estimated by the county excise board in the budget for the county as anticipated revenue to the extent of ninety percent (90%) of the previous year's income from such source, provided, not more than fifteen percent (15%) can be encumbered during any month.

M. In no event shall the monies apportioned pursuant to subsections B, E, F, G, H and I of this section be less than the monies apportioned in the previous fiscal year.

Historical Data

A.

1. Except for a security interest in vehicles held by a dealer for sale or lease, and a vehicle being registered in this state which was previously registered in another state and which title contains the name of a secured party on the face of the other state certificate or title, a security interest in a vehicle as to which a certificate of title may be properly issued by the Oklahoma Tax Commission shall be perfected only when a lien entry form, and the existing certificate of title, if any, or application for a certificate of title and manufacturer's certificate of origin containing the name and address of the secured party and the date of the security agreement and the required fee are delivered to the Tax Commission or to a motor license agent. As used in this section, the term "dealer" shall be defined as provided in Section 1-112 of this title and the term "security interest" shall be defined as provided in paragraph (37) of Section 1-201 of Title 12A of the Oklahoma Statutes. When a vehicle title is presented to a motor license agent for transferring or registering and the documents reflect a lien holder, the motor license agent shall perfect the lien pursuant to subsection G of Section 1105 of this title. For the purposes of this section, the term "vehicle" shall not include special mobilized machinery, machinery used in highway construction or road material construction and rubber-tired road construction vehicles including rubber-tired cranes. The filing and duration of perfection of a security interest, pursuant to the provisions of Title 12A of the Oklahoma Statutes, including, but not limited to, Section 1-9-311 of Title 12A of the Oklahoma Statutes, shall not be applicable to perfection of security interests in vehicles as to which a certificate of title may be properly issued by the Tax Commission, except as to vehicles held by a dealer for sale or lease and except as provided in subsection D of this section. In all other respects Title 12A of the Oklahoma Statutes shall be applicable to such security interests in vehicles as to which a certificate of title may be properly issued by the Tax Commission.

2. Whenever a person creates a security interest in a vehicle, the person shall surrender to the secured party the certificate of title or the signed application for a new certificate of title, on the form prescribed by the Tax Commission, and the manufacturer's certificate of origin. The secured party shall deliver the lien entry form and the required lien filing fee within twenty-five (25) days as provided hereafter with certificate of title or the application for certificate of title and the manufacturer's certificate of origin to the Tax Commission or to a motor license agent. If the lien entry form, the lien filing fee and the certificate of title or application for certificate of title and the manufacturer's certificate of origin are delivered to the Tax Commission or to a motor license agent within twenty-five (25) days after the date of the lien entry form, perfection of the security interest shall begin from the date of the execution of the lien entry form, but otherwise, perfection of the security interest shall begin from the date of the delivery to the Tax Commission or to a motor license agent.

3. a. For each security interest recorded on a certificate of title, or manufacturer's certificate of origin, such person shall pay a fee of Ten Dollars ($10.00), which shall be in addition to other fees provided for in the Oklahoma Vehicle License and Registration Act. Upon the receipt of the lien entry form and the required fees with either the certificate of title or an
application for certificate of title and manufacturer's certificate of origin, a motor license agent shall, by placement of a clearly distinguishing mark, record the date and number shown in a conspicuous place, on each of these instruments. Of the ten-dollar fee, the motor license agent shall retain Two Dollars ($2.00) for recording the security interest lien.

b. It shall be unlawful for any person to solicit, accept or receive any gratuity or compensation for acting as a messenger and for acting as the agent or representative of another person in applying for the recording of a security interest or for the registration of a motor vehicle and obtaining the license plates or for the issuance of a certificate of title therefor unless the Tax Commission has appointed and approved the person to perform such acts; and before acting as a messenger, any such person shall furnish to the Tax Commission a surety bond in such amount as the Tax Commission shall determine appropriate.

4. The certificate of title or the application for certificate of title and manufacturer's certificate of origin with the record of the date of receipt clearly marked thereon shall be returned to the debtor together with a notice that the debtor is required to register and pay all additional fees and taxes due within thirty (30) days from the date of purchase of the vehicle.

5. Any person creating a security interest in a vehicle that has been previously registered in the debtor's name and on which all taxes due the state have been paid shall surrender the certificate of ownership to the secured party. The secured party shall have the duty to record the security interest as provided in this section and shall, at the same time, obtain a new certificate of title which shall show the secured interest on the face of the certificate of title.

6. The lien entry form with the date and assigned number thereof clearly marked thereon shall be returned to the secured party. If the lien entry form is received and authenticated, as herein provided, by a motor license agent, the agent shall make a report thereof to the Tax Commission upon the forms and in the manner as may be prescribed by the Tax Commission.

7. The Tax Commission shall have the duty to record the lien upon the face of the certificate of title issued at the time of registering and paying all fees and taxes due on the vehicle.

B.

1. A secured party shall, within seven (7) business days after the satisfaction of the security interest, furnish directly or by mail a release of a security interest to the Tax Commission and mail a copy thereof to the last-known address of the debtor. If the security interest has been satisfied by payment from a licensed used motor vehicle dealer to whom the motor vehicle has been transferred, the secured party shall also, within seven (7) business days after such satisfaction, mail an additional copy of the release to the dealer. If the secured party fails to furnish the release as required, the secured party shall be liable to the debtor for a penalty of One Hundred Dollars ($100.00) and, in addition, any loss caused to the debtor by such failure.

2. Upon release of a security interest the owner may obtain a new certificate of title omitting reference to the security interest, by submitting to the Tax Commission or to a motor license agent:

   a. a release signed by the secured party, an application for new certificate of title and the proper fees, or

   b. by submitting to the Tax Commission or the motor license agent an affidavit, supported by such documentation as the Tax Commission may require, by the owner on a form
prescribed by the Tax Commission stating that the security interest has been satisfied and stating the reasons why a release cannot be obtained, an application for a new certificate of title and the proper fees.

Upon receiving such affidavit that the security interest has been satisfied, the Tax Commission shall issue a new certificate of title eliminating the satisfied security interest and the name and address of the secured parties who have been paid and satisfied. The Tax Commission shall accept a release of a security interest in any form that identifies the debtor, the secured party, and the vehicle, and contains the signature of the secured party. The Tax Commission shall not require any particular form for the release of a security interest.

The words “security interest” when used in the Oklahoma Vehicle License and Registration Act do not include liens dependent upon possession.

C. The Tax Commission shall file and index certificates of title so that at all times it will be possible to trace a certificate of title to the vehicle designated therein, identify the lien entry form, and the names and addresses of secured parties, or their assignees, so that all or any part of such information may be made readily available to those who make legitimate inquiry of the Tax Commission as to the existence or nonexistence of security interest in the vehicle.

D.

1. Any security interest in a vehicle properly perfected prior to July 1, 1979, may be continued as to its effectiveness or duration as provided by Sections 1-9-501 and 1-9-515 of Title 12A of the Oklahoma Statutes, or may be terminated, assigned or released as provided by Sections 1-9-512, 1-9-513 and 1-9-514 of Title 12A of the Oklahoma Statutes, as fully as if this section had not been enacted, or, at the option of the secured party, may also be perfected under this section, and, if so perfected, the time of perfection under this section shall be the date the security interest was originally perfected under the prior law.

2. Upon request of the secured party, the debtor or any other holder of the certificate of title shall surrender the certificate of title to the secured party and shall do such other acts as may be required to perfect the security interest under this section.

E. If a manufactured home is permanently affixed to real estate, the original document of title may be surrendered to the Tax Commission or a motor license agent for cancellation. When the document of title is surrendered, the owner shall provide the legal description or the appropriate tract or parcel number of the real estate and other information as may be required on a form provided by the Tax Commission. The Tax Commission may not cancel a document of title if a lien has been registered or recorded. The Tax Commission or motor license agent shall notify the owner and any lienholder that the title has been surrendered to the Tax Commission and that the Tax Commission may not cancel the title until the lien is released. Such notification shall include a description of the lien and such notification to the owner shall be accompanied by the return of title surrendered. Permanent attachment to real estate does not affect the validity of a lien recorded or registered with the Tax Commission before the document of title is cancelled pursuant to this section. The rights of a prior lienholder pursuant to a security agreement or the provisions of a credit transaction and the rights of the state pursuant to a tax lien are preserved. The Tax Commission or motor license agent shall forward the information to the county assessor of the county where the real estate is located and indicate whether the original document of title has been canceled. A fee of Five Dollars ($5.00) shall accompany the application for cancellation of title. When the fee is paid by a person making an application directly with the Tax Commission, the fee shall be deposited in the Oklahoma Tax Commission Revolving Fund. A fee paid to a motor license agent shall be retained by the agent. A security interest in a manufactured home perfected pursuant to this section shall have priority over a conflicting interest of a mortgagee or other lien encumbrancer, or the owner of the real property upon which the manufactured home became affixed or otherwise permanently attached. The holder of the
security interest in the manufactured home, upon default, may remove the manufactured home from such real property. The holder of the security interest in the manufactured home shall reimburse the owner of the real property who is not the debtor and who has not otherwise agreed to access the real property for the cost of repair of any physical injury to the real property, but shall not be liable for any diminution in value to the real property caused by the removal of the manufactured home, trespass, or any other damages caused by the removal. The debtor shall notify the holder of the security interest in the manufactured home of the street address, if any, and the legal description of the real property upon which the manufactured home is affixed or otherwise permanently attached and shall sign such other documents, including any appropriate mortgage, as may reasonably be requested by the holder of such security interest.

F. In the case of motor vehicles or trailers, notwithstanding any other provision of law, a transaction does not create a sale or security interest merely because it provides that the rental price is permitted or required to be adjusted under the agreement either upward or downward by reference to the amount realized upon sale or other disposition of the motor vehicle or trailer.

Historical Data


A. 1. Upon the filing of a registration application and the payment of the fees provided for in the Oklahoma Vehicle License and Registration Act, the Oklahoma Tax Commission shall assign to the vehicle described in the application a distinctive number, and issue to the owner of the vehicle a certificate of registration and one license plate or a yearly decal for the year that a license plate is not issued. The yearly decal shall have an identification number and the last two numbers of the registration year for which it shall expire. Except as provided by Section 1113A of this title, the license plate shall be affixed to the exterior of the vehicle until a replacement license plate is applied for. The yearly decal will validate the license plate for each registration period other than the year the license plate is issued. The license plate and decal shall be of such size, color, design and numbering as the Tax Commission may direct. However, yearly decals issued to the owner of a vehicle who has filed an affidavit with the appropriate motor license agent in accordance with Section 7-607 of this title shall be a separate and distinct color from all other decals issued under this section.

2. The license plate shall be securely attached to the rear of the vehicle, except truck-tractor plates which shall be attached to the front of the vehicle. The Tax Commission may, with the concurrence of the Department of Public Safety, by joint rule, change and direct the manner, place and location of display of any vehicle license plate when such action is deemed in the public interest. The license plate, decal and all letters and numbers shall be clearly visible at all times. The operation of a vehicle upon which the license plate is covered, overlaid or otherwise screened with any material, whether such material be clear, translucent, tinted or opaque, shall be a violation of this paragraph.

3. Upon payment of the annual registration fee provided in Section 1133 of this title, the Tax Commission or a motor license agent may issue a permanent nonexpiring license plate to an owner of one hundred or more commercial motor vehicles and for vehicles registered under the provisions of Section 1120 of this title. Upon payment of the annual registration fee, the Tax Commission shall issue a certificate of registration that shall be carried at all times in the vehicle for which it is issued. Provided, if the registrant submits its application through electronic means, such qualified owners of one hundred or more commercial motor vehicles, properly registered pursuant to the provisions of Section 1133 of this title, may elect to receive a permanent certificate of registration that shall be carried at all times in the vehicle for which it is issued.

B. The license plates required under the provisions of this title shall conform to the requirements and specifications listed hereinafter:

1. Each license plate shall have a space for the placement of the yearly decals for each succeeding year of registration after the initial issue;

2. The provisions of the Oklahoma Vehicle License and Registration Act regarding the issuance of yearly decals shall not apply to the issuance of apportioned license plates, including license plates for state vehicles, and exempt plates for governmental entities and fire departments organized pursuant to Section 592 of Title 18 of the Oklahoma Statutes;
3. Within the limits herein prescribed the Tax Commission shall redesign the official vehicle license plates which currently bear the legend "Oklahoma OK" or "Oklahoma is OK!" and substitute therefor the legend "Oklahoma Native America" as further described in this paragraph. Except for personalized license plates and license plates issued for motorcycles and mopeds, the emblem on the state flag of Oklahoma as provided for in Section 91 of Title 25 of the Oklahoma Statutes shall be a part of all license plates issued after December 31, 1988. The Tax Commission may continue to issue license plates with the legend "Oklahoma is OK!" or "Oklahoma OK" until any inventory of such license plates is depleted but the Tax Commission shall not produce or cause to be produced any additional license plates with these legends. Except for personalized license plates, license plates issued for commercial vehicles, and license plates issued for motorcycles and mopeds, the "Oklahoma Native America" emblem shall be a part of all license plates issued after December 31, 1993. The specifications for lettering style and appearance for the legend "Oklahoma Native America" shall be provided to the Tax Commission by the Oklahoma Tourism and Recreation Department. The license plates shall be issued with the letters and numerals in the colors of green and white. All license plates and decals shall be made with reflectorized material as a background to the letters, numbers and characters impressed thereon. The reflectorized material shall be of such a nature as to provide effective and dependable brightness during the service period for which the license plate or decal is issued;

4. Except as otherwise provided in this subsection, the Tax Commission shall design appropriate official license plates for all state vehicles. Such license plates shall be permanent in nature and designed in such manner as to remain with the vehicle for the duration of the vehicle's life span or until the title is transferred to a nongovernmental owner;

5. Within the limits prescribed in this section, the Tax Commission shall design appropriate official license plates for vehicles of the Oklahoma Highway Patrol. The license plates shall have the legend "Oklahoma OK" and shall contain the letters "OHP" followed by the state seal and the badge number of the Highway Patrol officer to whom the vehicle is assigned. The words "Oklahoma Highway Patrol" shall also be included on such license plates;

6. Within the limits prescribed in this section, the Tax Commission shall design appropriate official license plates for vehicles of the Oklahoma Military Department. Such license plates shall have the legend "Oklahoma OK" and shall contain the letters "OMD" followed by the state seal and three numbers or letters as designated by the Adjutant General. The words "Oklahoma Military Department" shall also be included on such license plates.

C. Where the applicant has satisfactorily shown that the applicant owns the vehicle sought to be registered but is unable to produce documentary evidence of the ownership, a license plate may be issued upon approval by the Tax Commission. In such instances the reason for not issuing a certificate of title shall be indicated on the receipt given to the applicant. It shall still be the duty of the applicant to immediately take all necessary steps to obtain the Oklahoma certificate of title and it shall be unlawful for the applicant to sell the vehicle until the certificate has been obtained in the applicant's name.

D. The certificate of registration provided for in this section shall be in convenient form, and the certificate of registration, or a certified copy or photostatic copy thereof, duly authenticated by the Tax Commission, shall be carried at all times in or upon commercial vehicles so registered, in such manner as to permit a ready examination thereof upon demand by any peace officer of the state or duly authorized employee of the Department of Public Safety. Any such officer or agent may seize and hold such commercial vehicle when the operator of the same does not have the registration certificate in the operator's possession or when any such officer or agent determines that the registration certificate has been obtained by misrepresentation of any essential or material fact or when any number or identifying information appearing on such certificate has been changed, altered, obliterated or concealed in any way, until the proper registration or identification of such vehicle has been made or produced by the owner thereof.

E. The purchaser of a new or used manufactured home shall, within thirty (30) days of the date of purchase, register the home with the Tax Commission or a motor license agent pursuant to the provisions
of Section 1117 of this title. For a new manufactured home, it shall be the responsibility of the dealer selling the home to place a temporary license plate on the home in the same manner as provided in Section 1128 of this title for other new motor vehicles. For the first year that any manufactured home is registered in this state, the Tax Commission shall issue a metal license plate which shall be affixed to the manufactured home. The temporary dealer license plate or the metal license plate shall be displayed on the manufactured home at all times when upon a public roadway; provided, a repossession affidavit issued pursuant to Sections 1110 and 1126 of this title shall be permissible in lieu of a current license plate and decal for the purposes of removing a repossessed manufactured home to a secure location. Manufactured homes previously registered and subject to ad valorem taxation as provided by law shall have a decal affixed at the time ad valorem taxes are paid for such manufactured home; provided, for a manufactured home permanently affixed to real estate, no decal or license plate shall be required to be affixed and the owner thereof shall be given a receipt upon payment of ad valorem taxes due on the home. The Tax Commission shall make sufficient plates and decals available to the various motor license agents of the state in order for an owner of a manufactured home to acquire the plate or decal. A One Dollar ($1.00) fee shall be charged for issuance of any plate or decal. The fee shall be apportioned each month to the General Revenue Fund of the State Treasury.

F. The manufactured home license plate shall be designed so that it is easily visible for purposes of verification by a county assessor that the manufactured home is properly assessed for ad valorem taxation. The plate shall be designed for a yearly decal. In the first year of registration, a decal shall be issued for placement on the license plate indicating payment of applicable registration fees and excise taxes. In the second and all subsequent years for which the manufactured home is subject to ad valorem taxation, an annual decal shall be affixed to the license plate as evidence of payment of ad valorem taxes. The Tax Commission shall issue decals to the various county treasurers of the state in order for a manufactured home owner to obtain such decal each year. Upon presentation of a valid ad valorem tax receipt, the manufactured home owner shall be issued the annual decal.

G. Upon the registration of a manufactured home in this state for the first time or upon discovery of a manufactured home previously registered within this state for which the information required by this subsection is not known, the Tax Commission shall obtain:

1. The name of the owner of the manufactured home;
2. The serial number or identification number of the manufactured home;
3. A legal description or address of the location for the home;
4. The actual retail selling price of the manufactured home excluding Oklahoma taxes;
5. The certificate of title number for the home; and
6. Any other information which the Tax Commission deems to be necessary.

The application for registration shall also include the school district in which the manufactured home is located or is to be located. The information shall be entered into a computer data system which shall be used by the Tax Commission to provide information to county assessors upon request by the assessor. The assessor may request any information from the system in order to properly assess a manufactured home for ad valorem taxation.

**Historical Data**

A. If the owner of a vehicle becomes employed in this state, the vehicle is deemed to be subject to tax in this state and, within thirty (30) days from the date of employment, shall be registered upon the same terms and conditions that resident owners are required to register such vehicles in this state. However, the owner of the vehicle who is employed in this state and commutes daily from an adjoining state shall be exempt from the provisions in this section.

The penalty for failure to register the vehicle in the manner provided in this subsection shall be equal to the license or registration fee due, and any such vehicle may be seized and held at any time for any such delinquency and sold for nonpayment of the license or registration fees in the same manner that domestic vehicles may be seized and sold at any time of the year upon ten (10) days’ notice.

If the vehicle is detained by a law enforcement officer of this state and it is determined that the owner of such vehicle has failed to comply with the provisions of this subsection, a penalty of Ten Dollars ($10.00) shall be assessed in addition to the penalties previously provided in this section. This penalty of Ten Dollars ($10.00) shall be paid to the pension fund of the law enforcement officer, as defined in Section 1-147 of Title 47 of the Oklahoma Statutes, who detained the vehicle.

B. Any student certified as a full-time-equivalent student by an institution of higher learning in this state and being a nonresident of Oklahoma, presently attending any institution of higher learning, shall not be required to purchase an Oklahoma license plate, provided that the state of residence of such student affords a similar exemption to Oklahoma students attending institutions of higher learning in such state. This exception for nonresident students does not apply when such student registers to vote as a resident in Oklahoma.

C. Any vehicle, including a manufactured home, other than a commercial truck which is owned by a visiting nonresident and is properly registered in its native state for the current year and remains here for any period in excess of sixty (60) days shall be registered upon the same terms and conditions that resident owners are required to register such vehicles in this state. Any vehicle within this state, owned by a nonresident which is not properly registered in its native state for the current year, shall be registered under the same terms and conditions as such domestic vehicles are required to be registered.

Historical Data

A. All vehicles owned by members of the Armed Forces of the United States or their spouses assigned to duty in this state in compliance with official military or naval orders or owned by the spouse, who resides in Oklahoma, of a member of the Armed Forces of the United States serving in a foreign country, which vehicles are not being used in a trade or business or for any commercial purpose, are hereby classified specially for vehicle license and registration purposes in this state. Any such vehicle which is not registered and licensed for the current year in the state of residence or domicile of the serviceman or of the spouse owning the vehicle must be registered for the current year in Oklahoma as herein provided, except that any such vehicle which has been licensed in some other state by such serviceman or spouse while the serviceman was stationed in said other state may be operated in this state for the remainder of the year or period for which it is licensed. If such vehicle currently is registered with the Armed Forces of the United States rather than being registered in a state and the serviceman is transferred to a duty station within this state pursuant to military orders, the serviceman or spouse owning the vehicle shall not be required to register the vehicle in this state for a period of thirty (30) days after the date the serviceman is required to report for duty pursuant to said military.

The serviceman or spouse applying for the registration of any such vehicle shall submit an appropriate statement, to be attached to the vehicle registration application, showing the following: A description of the vehicle owned by applicant; the state and address of the applicant's legal residence or domicile; that applicant or applicant's spouse is on active duty in the Armed Forces of the United States assigned or stationed at a named location in compliance with official military orders. The statement shall be signed by the applicant and certified to by a proper officer of the organization to which applicant is assigned for duty or where the applicant is the spouse of such serviceman serving in a foreign country the statement shall be signed by said spouse under the penalties of perjury. The application shall be accompanied by a registration fee of Fifteen Dollars ($15.00).

B. Any Oklahoma resident who is stationed out of state due to an official assignment of the Armed Forces of the United States or their spouse shall be entitled to register his or her vehicle or vehicles in this state for the same registration fee afforded members of the Armed Forces of the United States assigned to duty in this state pursuant to subsection A of this section. Such Oklahoma resident or their spouse who is stationed out of state due to an official assignment of the Armed Forces of the United States shall be exempt from the vehicle inspection requirements of Section 1105 of this title; provided, such Oklahoma resident or their spouse who is stationed out of state presents valid documentation acceptable to the Oklahoma Tax Commission evidencing that such inspection has been made by an out-of-state authority acceptable to the Oklahoma Tax Commission.

Any Oklahoma resident who is stationed out of state due to an official assignment of the Armed Forces of the United States may authorize his or her parents to register his or her vehicle or vehicles as provided for in this subsection if the serviceman is not able to register the vehicle at the appropriate time.
Historical Data


The Oklahoma Tax Commission is hereby authorized to design and issue appropriate official special license plates as provided by this section. Special license plates shall not be transferred to any other person but shall be removed from the vehicle upon transfer of ownership and retained. The special license plate may then be used on another vehicle but only after such other vehicle has been registered for the current year with a motor license agent. Special license plates shall be renewed each year by the Tax Commission or a motor license agent. The Tax Commission shall annually notify by mail all persons issued special license plates. The notice shall contain all necessary information and shall contain instructions for the renewal procedure upon presentation to a motor license agent or the Tax Commission. The license plates shall be issued on a staggered system except for legislative and motorcycle license plates and vintage decals. If fewer than fifty of any type of special license plates authorized prior to January 1, 2000, are issued prior to January 1, 2005, or, for any type of special license plate authorized after January 1, 2000, within five (5) years after first being offered, the Tax Commission shall discontinue issuance of that type of special license plate.

Special license plates shall be designed in such a manner as to identify the use and ownership of the vehicle. The special license plates provided by this section are as follows:

1. Political Subdivision Plates - such plates shall be designed for any vehicle owned by any political subdivision of this state and shall be registered for Five Dollars ($5.00), after having obtained proper Oklahoma certificate of title. Such political subdivisions shall file an annual report with the Tax Commission stating the agency where such vehicle is located. Such license plates shall be permanent in nature and designed in such a manner as to remain with the vehicle for the duration of the life span of the vehicle or until the title is transferred to an owner who is not a political subdivision;

2. Legislative License Plates - such plates shall be designed for persons elected to the Oklahoma Legislature and shall designate the house of the Legislature in which the legislator serves and the district number. The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to the regular plate issued to the member and the fees charged therefor;

3. Tax-Exempt or Nonprofit License Plates - such plates shall be designed for:
   a. any motor bus, manufactured home, or mobile chapel and power unit owned and operated by a religious corporation or society of this state holding a valid exemption from taxation issued pursuant to Section 501(a) of the Internal Revenue Code, 26 U.S.C., Section 501(a), and listed as an exempt organization in Section 501(c)(3) of the Internal Revenue Code, as amended, 26 U.S.C., Section 501(c)(3), and that is used by the corporation or society solely for the furtherance of its religious functions,
   b. any vehicle owned and operated only by nonprofit organizations devoted exclusively to youth programs including, but not limited to, the Girl Scouts and Boy Scouts of America,
   c. any vehicle, except passenger automobiles, owned or operated by nonprofit organizations actually involved in programs for the employment of the handicapped and used exclusively in the transportation of goods or materials for such organization,
   d. any vehicle owned and operated by a nonprofit organization that provides older persons transportation to and from medical, dental and religious services and relief from business and social isolation,
   e. any vehicle owned and operated by a private nonprofit organization that:
      (1) warehouses and distributes surplus foods to other nonprofit agencies and organizations, and
      (2) holds a valid exemption from taxation issued pursuant to Section 501(c) of the Internal Revenue Code, as amended, 26 U.S.C., Section 501(c), and listed as an exempt organization in Section 501(c)(3)
of the Internal Revenue Code, as amended, and
(3) uses such vehicle exclusively for the transportation of such surplus foods, or
f. any vehicle which:
(1) is owned and operated by a private, nonprofit organization which is exempt from taxation pursuant to
the provisions of Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), and which
is primarily funded by a fraternal or civic service organization with at least one hundred local chapters or
clubs, and
(2) is designed and used to provide mobile health screening services to the general public at no cost to
the recipient, and for which no reimbursement of any kind is received from any health insurance provider,
health maintenance organization or governmental program.

The registration fee shall be Five Dollars ($5.00).
Any person claiming to be eligible for a tax-exempt or nonprofit license plate under the provisions of this
paragraph must have the name of the tax-exempt or nonprofit organization prominently displayed upon
the outside of the vehicle, except those vehicles registered pursuant to the provisions of subparagraph b
of this paragraph, unless such display is prohibited by federal or state law or by state agency rules. No
vehicle shall be licensed as a tax-exempt or nonprofit vehicle unless the vehicle has affixed on each side
thereof, in letters not less than two (2) inches high and two (2) inches wide, the name of the tax-exempt or
nonprofit organization or the insignia or other symbol of such organization which shall be of sufficient size,
shape and color as to be readily legible during daylight hours from a distance of fifty (50) feet while the
vehicle is not in motion;
4. Prisoner of War License Plates - such plates shall be designed for honorably discharged or present
members of the United States Armed Forces and civilians who were former prisoners of war held by a
foreign country and who can provide proper certification of that status. Such persons may apply for a
prisoner of war license plate for no more than two vehicles with each vehicle having a rated carrying
capacity of one (1) ton or less. The surviving spouse of any deceased former prisoner of war, if the
spouse has not since remarried, or if remarried, the remarriage is terminated by death, divorce, or
annulment, may apply for a prisoner of war license plate for one vehicle with a rated carrying capacity of
one (1) ton or less. The registration fee shall be Five Dollars ($5.00);
5. National Guard License Plates - such plates shall be designed for active or retired members of the
Oklahoma National Guard. Retirees who are eligible for such plates shall provide proof of eligibility upon
initial application, but shall not be required to provide proof of eligibility annually. The fee for such plate
shall be Five Dollars ($5.00) and shall be in addition to all other registration fees provided by the
Oklahoma Vehicle License and Registration Act;
6. Air National Guard License Plates - such plates shall be designed for active or retired members of the
Oklahoma Air National Guard. Retirees who are eligible for such plates shall provide proof of eligibility
upon initial application, but shall not be required to provide proof of eligibility annually. The fee for such
plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees provided by the
Oklahoma Vehicle License and Registration Act;
7. United States Armed Forces - such plates shall be designed for active, retired, former or reserve
members of the United States Armed Forces, and shall identify which branch of service, and carry the
emblem and name of either the Army, Navy, Air Force, Marines or Coast Guard, according to the branch
of service to which the member belongs or did belong. Former members who have been dishonorably
discharged shall not be eligible for such plates. Persons applying for such license plate must show proof
of present or past military service by presenting a valid Uniformed Services Identity Card or the United
States Department of Defense Form (DD)214. Retired or former members who are eligible for such plates
shall provide proof of eligibility upon initial application, but shall not be required to provide proof of
eligibility annually. The fee for such plates shall be Five Dollars ($5.00) and shall be in addition to all other
registration fees provided by the Oklahoma Vehicle License and Registration Act;
8. Physically Disabled License Plates - such plates shall be designed for persons who are eligible for an
insignia as a physically disabled person under the provisions of Section 15-112 of this title. It shall
prominently display the international accessibility symbol, which is a stylized human figure in a
wheelchair. Upon the death of the physically disabled person, the special license plate shall be returned
to the Tax Commission. There shall be no fee for such plate in addition to the rate provided by the
Oklahoma Vehicle License and Registration Act for the registration of the vehicle. For an additional fee of
Ten Dollars ($10.00), a person eligible for a physically disabled license plate shall have the option of
purchasing a duplicate physically disabled special license plate which shall be securely attached to the front of the vehicle. The original physically disabled special license plate shall be securely attached to the rear of the vehicle at all times.

Any person who is eligible for a physically disabled license plate and whose vehicle has had modifications because of the physical disability of the owner or of a family member within the second degree of consanguinity of the owner, may register the vehicle for a flat fee of Twenty-five Dollars ($25.00). This fee shall be in lieu of all other registration fees provided by the Oklahoma Vehicle License and Registration Act.

9. Disabled Veterans License Plates - such plates shall be designed for persons presenting proper certification from the United States Department of Veterans Affairs or the Armed Forces of the United States certifying such veteran has a service-connected disability rating of fifty percent (50%) or more, regardless which agency pays the disability benefits, or that such veteran has been awarded a vehicle by the United States government or receives a grant from the United States Department of Veterans Affairs for the purchase of an automobile due to a service-connected disability rating or due to the loss of use of a limb or an eye. Such persons may apply to the Tax Commission for a disabled veterans license plate or to a motor license agent for a regular license plate for no more than two vehicles with each vehicle having a rated carrying capacity of one (1) ton or less. The surviving spouse of any deceased disabled veteran, if the spouse has not since remarried, or if remarried, the remarriage is terminated by death, divorce, or annulment, may apply for a disabled veterans license plate for one vehicle with a rated carrying capacity of one (1) ton or less. The registration fee shall be Five Dollars ($5.00);

10. Congressional Medal of Honor Recipient License Plates - such plates shall be designed for any resident of this state who has been awarded the Congressional Medal of Honor. Such persons may apply for a Congressional Medal of Honor recipient license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each plate shall be Five Dollars ($5.00);

11. Missing In Action License Plates - such plates shall be designed to honor members of the United States Armed Forces who are missing in action. The spouse of such missing person, if the spouse has not since remarried, or if remarried, the remarriage is terminated by death, divorce, or annulment, and each parent of the missing person may apply for a missing in action license plate upon presenting proper certification that the person is missing in action and that the person making the application is the qualifying spouse or the parent of the missing person. The qualifying spouse and each parent of the missing person may each apply for the missing in action license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The registration fee for each plate shall be Five Dollars ($5.00) and shall be in addition to the regular plate issued and the fees charged therefor;

12. Indian Tribal License Plates - such plates shall be designed for any vehicle of a native American Indian Tribal Association exempted in Sections 201 through 204 of Public Law 97-473 and used by the tribal association exclusively for the furtherance of its tribal functions. The registration fee shall be Five Dollars ($5.00);

13. Personalized License Plates - such plates shall be designed and issued for the following:
   a. any person in any combination of numbers or letters from one to a maximum of seven,
   b. persons eligible for two or more of the military decoration special license plates provided for in this section. Such plates may be issued in any combination of emblems. However, such plates shall only display up to three emblems and shall also display any combination of letters or numbers from one to a maximum of three, and
   c. motorcycles in any combination of numbers or letters from one to a maximum of six.

The personalized license plates shall be issued on a staggered system except for motorcycles. On and after January 1, 1987, persons owning vehicles which are twenty-one (21) years and older are qualified to submit for approval by the Tax Commission or a motor license agent a vintage but expired official Oklahoma license plate which is twenty-one (21) years and older. Upon approval of such personalized plate, the owner shall be issued the annual registration decal which the Tax Commission or agent shall direct to be affixed in close proximity to the mandatory vehicle inspection decal. The Tax Commission shall promulgate a rule which establishes appropriate criteria to be used in the implementation of the Oklahoma Vehicle License and Registration Act. The fee for such plate shall be Twelve Dollars ($12.00) and shall be in addition to all other registration fees provided by the Oklahoma Vehicle License and Registration Act. Two Dollars ($2.00) of the personalized tag fee shall be deposited in the Oklahoma Tax Commission Reimbursement Fund to be
14. Purple Heart Recipient License Plates - such plates shall be designed for any resident of this state who has been awarded the Purple Heart military decoration and, upon the death of the recipient, the spouse of the recipient. Such persons may apply for a Purple Heart recipient license plate for vehicles having a rated carrying capacity of one (1) ton or less. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act.

15. Pearl Harbor Survivor License Plates - such plates shall be designed for any resident of this state who can be verified by the United States Department of Veterans Affairs or the Armed Forces of the United States as being:
   a. a member of the United States Armed Forces on December 7, 1941,
   b. stationed on December 7, 1941, during the hours of 7:55 a.m. to 9:45 a.m. Hawaii time at Pearl Harbor, the island of Oahu, or offshore at a distance not to exceed three (3) miles, and
   c. a recipient of an honorable discharge from the United States Armed Forces.

Such person may apply for a Pearl Harbor Survivor license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. The Tax Commission shall design and make available to any person who is issued a Pearl Harbor Survivor License Plate a commemorative Pearl Harbor decal to commemorate the fiftieth anniversary of Pearl Harbor. Such decal shall include the language “Pearl Harbor 1941-1991” and shall be designed to be easily attached to a license plate. This decal shall be free of charge to those persons issued a Pearl Harbor Survivor License Plate;

16. Iwo Jima License Plates - such plates shall be designed for any resident of this state who can be verified by the United States Department of Veterans Affairs or the Armed Forces of the United States as being:
   a. a member of the United States Armed Forces in February of 1945,
   b. stationed in February of 1945 on or in the immediate vicinity of the island of Iwo Jima, and
   c. a recipient of an honorable discharge from the United States Armed Forces.

Such person may apply for an Iwo Jima license plate for each vehicle with a rated carrying capacity of one (1) ton or less. Such license plate shall have the legend “Oklahoma OK" and shall contain three letters and three numbers. Between the letters and numbers shall be a logo of the flag-raising at Iwo Jima. Below the letters, logo and numbers, the plate shall contain the words "FEB." at the left, "Iwo Jima" in the center and "1945" at the right. Such plates shall not be subject to the design requirements of any other license plates prescribed by law other than the space for the placement of the yearly decals for each succeeding year of registration after the initial issue.

The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

17. D-Day Survivor License Plates - such plates shall be designed for any resident of this state who can be verified by the United States Department of Veterans Affairs or the Armed Forces of the United States as being:
   a. a member of the United States Armed Forces on June 6, 1944,
   b. a participant in the Allied invasion of the coast of Normandy on June 6, 1944; provided, if such participation cannot be verified by the United States Department of Veterans Affairs or the Armed Forces of the United States, the Tax Commission may, in its discretion, accept evidence of such participation from the person applying for the license plate, and
   c. a recipient of an honorable discharge from the United States Armed Forces.

Such person may apply for a D-Day Survivor license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

18. Killed in Action License Plates - such plates shall be designed to honor members of the United States Armed Forces who were killed in action. The spouse of the deceased person, if the spouse has not remarried, or if remarried, the remarriage is terminated by death, divorce, or annulment, may apply for a
killed in action license plate upon presenting proper certification that the person was killed in action and that the person making the application is the qualifying spouse of the deceased person. The qualifying spouse may apply for a killed in action license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The registration fee for each plate shall be Five Dollars ($5.00);

19. Gold Star Parents License Plates - such plates shall be designed to honor members of the United States Armed Forces who were killed during a war. The parents of the deceased person may apply for a gold star license plate upon presenting proper certification that the person was killed during a war and that the person making the application is the parent of the deceased person. The parent may apply for a gold star parent license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The registration fee for each plate shall be Five Dollars ($5.00);

20. University or College Supporter License Plates - such plates shall be designed and issued to any person wishing to demonstrate support to any state- supported or private university or college. The fee for such plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. The twenty-five-dollar fee shall be apportioned pursuant to Section 1104.1 of this title;

21. Environmental Awareness License Plates - such plates shall be designed, subject to the criteria to be presented to the Tax Commission by the Department of Environmental Quality in consultation with the Oklahoma Arts Council, and issued to any person wishing to demonstrate support to implement the statewide general public environmental education program created pursuant to the provisions of the Oklahoma Environmental Quality Code. Such plates shall be designed and issued to any person in any combination of numbers and letters from one to a maximum of seven, as for personalized license plates. The fee for such plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. The twenty-five-dollar fee shall be apportioned pursuant to Section 1104.2 of this title. A dealer's license plate issued pursuant to Section 1116.1 or 1128 of this title may be designated an Environmental Awareness License Plate upon payment of the fee imposed by this paragraph and any other registration fees required by the Oklahoma Vehicle License and Registration Act;

22. Military Decoration License Plates - such plates shall be designed for any resident of this state who has been awarded the Distinguished Service Award, the Distinguished Flying Cross, the Bronze Star military decoration or the Silver Star military decoration. Such persons may apply for a military decoration license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

23. Vietnam Veteran License Plates - such plates shall be designed for honorably discharged or present members of the United States Armed Forces who served in the Vietnam Conflict. Such persons may apply for a Vietnam veteran license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

24. Round and Square Dance License Plates - such plates shall be designed and issued to any person wishing to demonstrate support for round and square dancing. The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

25. Firefighter License Plates - such plates shall be designed for any career or retired firefighter, volunteer or paid. Firefighters may apply for firefighter plates for up to four vehicles with a rated capacity of one (1) ton or less or for a motorcycle upon proof of a fire department membership by either an identification card or letter from the Chief of the fire department. Retirees who are eligible for such plates shall provide proof of eligibility upon initial application, but shall not be required to provide proof of eligibility annually. The surviving spouse of any deceased firefighter, if the spouse has not since remarried, may apply for a firefighter license plate for one vehicle with a rated carrying capacity of one (1) ton or less or for a motorcycle upon proof that the deceased firefighter was a member of a fire department by either an identification card or letter from the Chief of the fire department. Except for motorcycles, the license plate shall have the legend "Oklahoma" in the color Pantone 186C Red and shall contain no more than three letters and three numbers in the color Pantone 301C Blue. Between the letters and numbers shall be the Firefighter Maltese Cross Logo in the color Pantone 186C Red outlined in the color Pantone 301C Blue. Below the letters and the logo shall be the word "Firefighter" in the color Pantone 186C Red. The license plate for motorcycles may be of a similar design as space
permits or a new design in order to meet the space requirements of a motorcycle license plate. The plates shall not be subject to the design requirements of any other license plates prescribed by law other than the space for the placement of the yearly decals for each succeeding year of registration after the initial issue.

The fee for each plate shall be Twenty Dollars ($20.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. The Twenty Dollars ($20.00) for initial registration and succeeding yearly registration shall be apportioned as follows: Fifteen Dollars ($15.00) shall be deposited to the Oklahoma State Firemen's Museum Building & Memorial Fund for support of the Oklahoma Firefighter Fallen and Living Memorial and Five Dollars ($5.00) to the Tax Commission;

26. Police Officer License Plates - such plates shall be designed for any currently employed or retired municipal police officer. Police officers may apply for police officer plates for vehicles with a rated capacity of one (1) ton or less upon proof of employment by or retirement from a municipal police department by either an identification card or letter from the chief of the police department or the Oklahoma Police Pension and Retirement Board. Retirees who are eligible for such plates shall provide proof of eligibility upon initial application, but shall not be required to provide proof of eligibility annually. The license plates shall be designed in consultation with municipal police departments of this state.

The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

27. World War II Veteran License Plates - such plates shall be designed to honor honorably discharged former members of the United States Armed Forces who are residents of this state and who can be verified by the Oklahoma Military Department, the Department of Veterans Affairs or the Armed Forces of the United States as having served on federal active duty anytime during the period from September 16, 1940, to December 7, 1945. The former members may apply for a World War II Veteran license plate for vehicles with a rated carrying capacity of one (1) ton or less.

The license plate shall have the legend "Oklahoma" and shall contain, in the center of the plate, either the Thunderbird Insignia of the 45th Infantry Division in the prescribed red and gold coloring or the emblem of the Army, Navy, Air Force, Marines or Coast Guard according to the branch of service to which the member belonged. For the purpose of license plate identification, the plate shall contain four digits, two digits at the left and two digits at the right of the insignia or emblem. Centered on the bottom of the license plate shall be the words "WORLD WAR II". However, the plates may be issued to any person in any combination of numbers and letters with up to three on each side of the insignia or emblem as for personalized license plates.

The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. If the plate is issued in any combination of numbers and letters with up to three on each side of the insignia or emblem as for personalized license plates, the fee for each plate shall be Twelve Dollars ($12.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act.

The Tax Commission shall design and make available to any person who is issued a World War II Veteran License Plate a commemorative World War II decal to commemorate the fiftieth anniversary of the end of World War II. The decal shall include the language "World War II 50th Anniversary" and shall be designed to be easily attached to a license plate. This decal shall be free of charge to those persons issued a World War II Veteran License Plate;

28. Korean War Veteran License Plates - such plates shall be designed to honor honorably discharged former members of the United States Armed Forces who are residents of this state and who can be verified by the Oklahoma Military Department, the Department of Veterans Affairs or the Armed Forces of the United States as having served on federal active duty anytime during the period from September 1, 1950, to April 27, 1954. The former members may apply for a Korean War Veteran license plate for vehicles with a rated carrying capacity of one (1) ton or less.

The license plate shall have the legend "OKLAHOMA" and shall contain, in the center of the plate, either the Thunderbird Insignia of the 45th Infantry Division in the prescribed red and gold coloring or the emblem of the Army, Navy, Air Force, Marines or Coast Guard according to the branch of service to which the member belonged. For the purpose of license plate identification, the plate shall contain four digits, two digits at the left and two digits at the right of the insignia or emblem. Centered on the bottom of the license plate shall be the word "KOREA". However, the plates may be issued to any person in any combination of numbers and letters with up to three on each side of the insignia or emblem as for
personalized license plates. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. If the plate is issued in any combination of numbers and letters with up to three on each side of the insignia or emblem as for personalized license plates, the fee for each plate shall be Twelve Dollars ($12.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

29. Wildlife Conservation License Plates - such plates shall be designed, subject to the criteria to be presented to the Tax Commission by the Oklahoma Department of Wildlife Conservation in consultation with the State Arts Council, and issued to any person wishing to demonstrate support for wildlife conservation in this state through the Wildlife Diversity Fund, provided for in Section 3-310 of Title 29 of the Oklahoma Statutes. Such plates may be designed and issued to any person as for personalized license plates. The fee for the plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. Motor license agents shall have the option of stocking an inventory of numbered Wildlife Conservation License Plates, as well as stocking applications for personalized Wildlife Conservation License Plates. In addition to the amounts authorized to be retained by motor license agents pursuant to the provisions of Section 1141.1 of this title, motor license agents shall retain an additional Three Dollars ($3.00) for each original Wildlife Conservation License Plate issued and for each application submitted by mail that carries the agent's code and for which a Wildlife Conservation License Plate is issued. The three-dollar fee to be retained by the motor license agent pursuant to this paragraph shall not be included in the maximum sum that may be retained by motor license agents as compensation pursuant to the provisions of Section 1143 of this title. For the first year such plate is issued, Seventeen Dollars ($17.00) of the twenty-five-dollar fee shall be apportioned pursuant to subsection D of Section 3-310 of Title 29 of the Oklahoma Statutes. After the first year such plate is issued, Twenty Dollars ($20.00) of the twenty-five-dollar fee shall be apportioned pursuant to subsection D of Section 3-310 of Title 29 of the Oklahoma Statutes;

30. Municipal Official License Plates - such plates shall be designed for persons elected to a municipal office in this state and shall designate the name of the municipality and the district or ward in which the municipal official serves. The plates shall only be produced upon application. The fee for the plate shall be Fifteen Dollars ($15.00) and shall be in addition to the regular plate issued to the elected municipal official and the fees charged therefor;

31. Child Abuse Prevention License Plates - such plates shall be designed, subject to the criteria to be presented to the Tax Commission by the Office of Child Abuse Prevention in the Oklahoma State Department of Health and the Oklahoma Committee to Prevent Child Abuse, and issued to any person wishing to demonstrate support for the prevention of child abuse. The fee for the plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. Twenty Dollars ($20.00) of the twenty-five-dollar fee shall be deposited in the Child Abuse Prevention Fund;

32. National Association for the Advancement of Colored People License Plates - such plates shall be designed, subject to the criteria to be presented to the Tax Commission by the NAACP, and issued to any person wishing to demonstrate support for the NAACP. The fee for the plate shall be Twenty Dollars ($20.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

33. National Rifle Association License Plates - such plates shall be designed, subject to the criteria to be presented to the Tax Commission by the National Rifle Association, and issued to any person wishing to demonstrate support for the National Rifle Association. The fee for the plate shall be Twenty Dollars ($20.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

34. Red Cross Volunteer License Plates - such plates shall be designed to honor American Red Cross volunteers and staff who are residents of this state. Such persons must present an identification card issued by the American Red Cross and bearing a photograph of the person. The license plate shall be designed with the assistance of the American Red Cross and shall have the legend "Oklahoma OK!" in the color Pantone 186C Red. Below the legend the symbol of the American Red Cross and no more than three letters and three numbers shall be in the color Pantone 186C Red. Below the symbol and letters and numbers shall be the words "American Red Cross" in black. The plates shall not be subject to the design requirements of any other license plates prescribed by law other than the space for the placement of the yearly decals for each succeeding year of registration after the initial issue. The fee for such plate
shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

35. United States Olympic Committee Supporter License Plates - such plates shall be designed and issued to any person wishing to demonstrate support for the United States Olympic Committee. The plates shall be issued to any person in any combination of numbers and letters from one to a maximum of seven, as for personalized license plates. The plate shall contain the official United States Olympic Committee logo. The fee for such plate shall be Twenty-eight Dollars ($28.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. The Tax Commission shall be authorized, if necessary, to enter into a licensing agreement with the United States Olympic Committee for any licensing fees which may be required in order to use the United States Olympic Committee logo or design. The licensing agreement shall provide for a payment of not more than Twenty-five Dollars ($25.00) for each license plate issued. Motor license agents shall have the option of stocking an inventory of preprinted United States Olympic Committee Supporter License Plates, as well as stocking applications for personalized United States Olympic Committee Supporter License Plates. In addition to the amounts authorized to be retained by motor license agents pursuant to the provisions of Section 1141.1 of this title, motor license agents shall retain an additional Three Dollars ($3.00) for each United States Olympic Committee Supporter License Plate issued and for each application submitted by mail that carries the agent's code and for which a United States Olympic Committee Supporter License Plate is issued. The three-dollar fee to be retained by the motor license agent pursuant to this paragraph shall not be included in the maximum sum that may be retained by motor license agents as compensation pursuant to the provisions of Section 1143 of this title;

36. Oklahoma History License Plates - such plates shall be designed and issued to any person wishing to demonstrate interest in Oklahoma history. The fee for such plate shall be Twenty Dollars ($20.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. Fifteen Dollars ($15.00) of the twenty-dollar fee shall be deposited to the Oklahoma Historical Society Revolving Fund to be used for educational purposes;

37. Oklahoma Military Academy Alumni License Plates - such plates shall be designed and issued to any resident of this state who is an alumnus of the Oklahoma Military Academy. Such persons may apply for an Oklahoma Military Academy Alumni license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The license plates shall be designed in consultation with the Oklahoma Military Academy and shall contain the shield of the Academy. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

38. Masonic Fraternity License Plates - such plates shall be designed and issued to any resident of this state who is a member of a Masonic Fraternity of Oklahoma. Such persons may apply for a Masonic Fraternity license plate for each vehicle with a rated carrying capacity of one (1) ton or less upon proof of a Masonic Fraternity membership or upon the presentment of an application for a Masonic Fraternity license plate authorized and approved by the Grand Lodge of Oklahoma. The license plates shall be designed in consultation with the Masonic Fraternities of Oklahoma and shall contain the Masonic emblem. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

39. Historic Route 66 License Plates - such plates shall be designed to honor historic Route 66, also known as the "Mother Road". The fee for the plate shall be Twenty Dollars ($20.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. Fifteen Dollars ($15.00) of the twenty-dollar fee shall be apportioned to the Oklahoma Tourism and Recreation Department Revolving Fund to be distributed to the Route 66 Museum located in Clinton, Oklahoma;

40. Heart of the Heartland License Plates - such plates shall be designed and issued to any person wishing to honor the victims of the terrorist bombing attack on the Alfred P. Murrah Federal Building in downtown Oklahoma City on April 19, 1995. The fee for the plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. Twenty Dollars ($20.00) of the twenty-five-dollar fee shall be deposited in the Heart of the Heartland Scholarship Fund, as established in Section 2282 of Title 70 of the Oklahoma Statutes;

41. United States Air Force Association License Plates - such plates shall be designed for members of the United States Air Force Association. Persons applying for such license plate must show proof of membership in the Association. The license plates shall be designed in consultation with the Association.
The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees provided by the Oklahoma Vehicle License and Registration Act;

42. Shriner's Hospitals for Burned and Crippled Children License Plates - such plates shall be designed to demonstrate support for Shriner's Hospitals for Burned and Crippled Children and shall be issued to any resident of this state who is a member of a Shriner's Temple in Oklahoma. The license plate shall be designed in consultation with the Shriner's Temples in Oklahoma and shall contain the Shriner's emblem. The fee for the plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

43. Emergency Medical Technician License Plates - such plates shall be designed and issued to any person who is an emergency medical technician. Such persons may apply for an emergency medical technician license plate for each vehicle with a rated carrying capacity of one (1) ton or less upon proof of an emergency medical technician's license. The license plate shall be designed in consultation with the state association of emergency medical technicians. The fee for the plate shall be Twenty Dollars ($20.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. Fifteen Dollars ($15.00) of the twenty-dollar fee shall be apportioned to the county of residence of the person purchasing the plates to be equally apportioned by the county to the city and county volunteer fire departments in the county;

44. Fight Breast Cancer License Plates - such plates shall be designed to demonstrate support for the prevention and treatment of breast cancer in this state. The plate shall contain the legend “Fight Breast Cancer”. The fee for the plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. Twenty Dollars ($20.00) of the twenty-five-dollar fee shall be apportioned to the Breast Cancer Act Revolving Fund;

45. Balloonists License Plate - such plates shall be designed and issued to any person wishing to demonstrate support for hot air ballooning in this state. The fee for such plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

46. Veterans of Foreign Wars License Plates - such plates shall be designed to honor the veterans of foreign wars and issued to any resident of this state who is a member of a Veterans of Foreign Wars organization in this state. Such persons may apply for Veterans of Foreign Wars license plates upon proof of membership in a Veterans of Foreign Wars organization. The license plate shall be designed in consultation with the Veterans of Foreign Wars organization. The fee for the plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

47. Order of the Eastern Star License Plates - such plates shall be designed and issued to any resident of this state who is a member of an Order of the Eastern Star. Such persons may apply for an Order of the Eastern Star license plate for each vehicle with a rated carrying capacity of one (1) ton or less upon proof of an Order of the Eastern Star membership or upon the presentment of an application for an Order of the Eastern Star license plate authorized and approved by the organization. The license plate shall be designed in consultation with the Order of the Eastern Star and shall contain the Order of the Eastern Star emblem. The fee for each license plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

48. Crime Victims Awareness License Plates - such plates shall be designed and issued to any person wishing to demonstrate awareness of and support for victims of crimes. The license plates shall be designed in consultation with the Oklahoma Crime Victims Centre. The fee for the plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. Twenty Dollars ($20.00) of the twenty-five-dollar fee shall be apportioned to the Attorney General's Revolving Fund for the Office of the Attorney General, which is hereby directed to use such funds to contract with a statewide nonprofit organization to provide services to crime victims;

49. Desert Storm License Plates - such plates shall be designed and issued to any honorably discharged or present member of the United States Armed Forces who served in the Persian Gulf Crisis and the Desert Storm operation. Such persons may apply for a Desert Storm license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

50. Military Reserve Unit License Plates - such plates shall be designed and issued to any honorably
discharged or present member of a reserve unit of the United States Armed Forces. Such persons may apply for a Military Reserve Unit license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

51. Knights of Columbus License Plates - such plates shall be designed and issued to any resident of this state who is a member of the Knights of Columbus. Such persons may apply for a Knights of Columbus license plate for each vehicle with a rated carrying capacity of one (1) ton or less upon proof of a Knights of Columbus membership or upon the presentment of an application for a Knights of Columbus license plate authorized and approved by the organization. The license plate shall be designed in consultation with the Knights of Columbus and shall contain the Knights of Columbus emblem. The fee for each license plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

52. Oklahoma Safe Kids Association License Plates - such plates shall be designed and issued to any person wishing to demonstrate support and awareness of the Oklahoma Safe Kids Association. The license plate shall be designed in consultation with the Oklahoma Safe Kids Association. The fee for the plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. Twenty Dollars ($20.00) of the twenty-five-dollar fee shall be deposited in the Children's Hospital–Oklahoma Safe Kids Association Revolving Fund to be distributed to the Oklahoma Safe Kids Association program;

53. Oklahoma City Bombing Victims and Survivors License Plates - such plates shall be designed and issued to any victim or survivor of the bombing attack on the Alfred P. Murrah Federal Building in downtown Oklahoma City on April 19, 1995. The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

54. Civil Air Patrol License Plates - such plates shall be designed and issued to any person who is a member of the Civil Air Patrol. Such persons may apply for a Civil Air Patrol license plate for each vehicle with a rated carrying capacity of one (1) ton or less upon proof of membership in the Civil Air Patrol. The license plate shall be designed in consultation with the Civil Air Patrol. The fee for the plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

55. Ninety-Nines License Plates - such plates shall be designed and issued to members of the Ninety-Nines. Persons applying for such license plate must show proof of membership in the Ninety-Nines. The license plates shall be designed in consultation with the Ninety-Nines. The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees provided by the Oklahoma Vehicle License and Registration Act;

56. Jaycees License Plates - such plates shall be designed and issued to members of the Jaycees. Persons applying for such license plate must show proof of membership in the Jaycees. The license plates shall be designed in consultation with the Jaycees. The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees provided by the Oklahoma Vehicle License and Registration Act;

57. Combat Infantryman Badge License Plates - such plates shall be designed to honor recipients of the Combat Infantryman Badge. The plate shall have the legend "Oklahoma OK". Below the legend shall be the Combat Infantryman Badge and three numbers. Below the badge and the numbers shall be the words "Combat Infantryman Badge". Such persons may apply for a Combat Infantryman Badge license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

58. Somalia Combat Veterans License Plates - such plates shall be designed and issued to any honorably discharged or present member of the United States Armed Forces who saw combat in the United Nations relief effort. Such persons may apply for a Somalia Combat Veteran license plate for each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

59. Ducks Unlimited License Plates - such plates shall be designed and issued to members of Ducks Unlimited. Persons applying for and renewing such license plates must show proof of tag membership in Ducks Unlimited. The license plates shall be designed in consultation with Ducks Unlimited. The fee for
such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees provided by
the Oklahoma Vehicle License and Registration Act;
60. Kiwanis International License Plates - such plates shall be designed and issued to members of
Kiwanis International. Persons applying for such license plate must show proof of membership in Kiwanis
International. The license plates shall be designed in consultation with Kiwanis International. The fee for
such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees provided by
the Oklahoma Vehicle License and Registration Act;
61. Certified Public Accountants License Plates - such plates shall be designed and issued to any
resident of this state who is a Certified Public Accountant. Such persons may apply for a Certified Public
Accountant license plate for each vehicle with a rated carrying capacity of one (1) ton or less upon proof
of status as a Certified Public Accountant. The license plates shall be designed in consultation with the
Oklahoma Society of Certified Public Accountants. The fee for each license plate shall be Five Dollars
($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License
and Registration Act;
62. Police Chaplain License Plates - such plates shall be designed and issued to members of the
International Conference of Police Chaplains (ICPC) who have completed the ICPC requirements for
basic certification as a police chaplain. The license plates shall be designed in consultation with the ICPC.
The fee for such plates shall be Five Dollars ($5.00) and shall be in addition to all other registration fees
required by the Oklahoma Vehicle License and Registration Act;
63. Four-H Club License Plates - such plates shall be designed, subject to criteria to be presented to the
Tax Commission by the Four-H Foundation, and issued to any person wishing to demonstrate support of
the Four-H Club. Such plates may be designed and issued to any person as for personalized license
plates. The fee for such plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other
registration fees provided by the Oklahoma Vehicle License and Registration Act. Motor license agents
shall have the option of stocking an inventory of numbered Four-H Club License Plates, as well as
stocking applications for personalized Four-H Club License Plates. In addition to the amounts authorized
to be retained by motor license agents pursuant to the provisions of Section 1141.1 of this title, motor
license agents shall retain an additional Three Dollars ($3.00) for each original Four-H Club License Plate
issued and for each application submitted by mail that carries the agent's code and for which a Four-H
Club License Plate is issued. The three-dollar fee to be retained by the motor license agent pursuant to
this paragraph shall not be included in the maximum sum that may be retained by motor license agents
as compensation pursuant to the provisions of Section 1143 of this title. For the first year such plate is
issued, Seventeen Dollars ($17.00) of the twenty-five-dollar fee shall be apportioned to the OSU
Extension Service License Plate Revolving Fund created in Section 1104.4 of this title. After the first year
such plate is issued, Twenty Dollars ($20.00) of the twenty-five-dollar fee shall be apportioned to such
fund;
64. Agricultural Awareness License Plates - such plates shall be designed, subject to criteria to be
presented to the Tax Commission, by the State Department of Agriculture in consultation with the State
Arts Council, and issued to any person wishing to demonstrate support of the Department's Ag in the
Classroom Education Program. The fee for such plate shall be Twenty-five Dollars ($25.00) and shall be
in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act.
The fee shall be apportioned as provided in Section 1104.3 of this title;
65. Oklahoma Statehood Centennial License Plates - such plates shall be designed and issued to any
person wishing to commemorate the centennial of Oklahoma’s admission to statehood in 1907. The
license plates shall be designed in consultation with the Oklahoma Capitol Complex and Centennial
Commemoration Commission. The fee for such plate shall be Twenty-five Dollars ($25.00) and shall be in
addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act.
Twenty Dollars ($20.00) of the twenty-five-dollar fee shall be deposited in the Oklahoma Capitol Complex
and Centennial Commemoration Commission Revolving Fund created in Section 98.5 of Title 73 of the
Oklahoma Statutes;
66. Support Education License Plates - such plates shall be designed, subject to criteria to be presented
to the Tax Commission by the State Department of Education in consultation with the Oklahoma Arts
Council, and issued to any person wishing to demonstrate support for education in this state. The fee for
such plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees
required by the Oklahoma Vehicle License and Registration Act. Two Dollars ($2.00) of the twenty-five-
dollar fee shall be deposited into the Oklahoma Tax Commission Reimbursement Fund. The remaining
Twenty-three Dollars ($23.00) shall be apportioned as follows:
a. five percent (5%) shall be deposited to the Education Reform Revolving Fund,
b. five percent (5%) shall be deposited to the Higher Education Revolving Fund,
c. five percent (5%) shall be deposited to the State Vocational-Technical Fund, and
d. eighty-five percent (85%) of the fee shall be deposited to the Teachers' Retirement Benefit Fund as set forth in Section 17-108 of Title 70 of the Oklahoma Statutes. However, when the Teachers' Retirement Benefit Fund attains a seventy percent (70%) funded ratio based on an annual actuarial valuation as required by law, Twenty-three Dollars ($23.00) of the fee shall be apportioned equally pursuant to subparagraphs a, b and c of this paragraph;

67. Retired Oklahoma Highway Patrol Officers License Plates - such plates shall be designed and issued to any retired officer of the Oklahoma Highway Patrol. The license plate shall have the legend "Oklahoma" and shall contain, in the center of the plate, the Highway Patrol Officers patch using the same colors and pattern as used in the patch. Centered on the bottom of the license plate shall be the word "Retired". The letters "TRP" shall be used in combination with three numbers on either side of the insignia or emblem. The color of the letters and numbers shall be brown. Retirees who are eligible for such plates shall provide proof of eligibility upon initial application, but shall not be required to provide proof of eligibility annually. The surviving spouse of any deceased retired officer of the Oklahoma Highway Patrol, if the spouse has not since remarried, or if remarried, the remarriage is terminated by death, divorce, or annulment, may apply for a Retired Oklahoma Highway Patrol Officers license plate. The fee for each plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. The fee shall be apportioned as follows: Twenty Dollars ($20.00) shall be deposited into the Law Enforcement Retirement Fund, and Five Dollars ($5.00) shall be deposited to the Oklahoma Tax Commission Reimbursement Fund;

68. Hearing Impaired License Plates - such plates shall be designed for persons who are hearing impaired. Such persons may apply for a hearing-impaired license plate for each vehicle with a rated carrying capacity of one (1) ton or less upon the presentment of an application on a form furnished by the Tax Commission and certified by a physician holding a valid license to practice pursuant to the licensing provisions of Title 59 of the Oklahoma Statutes, attesting that the person is hearing impaired. The license plate shall be designed so that such persons may be readily identified as being hearing impaired. There shall be no additional fee for the plate, but all other registration fees provided by the Oklahoma Vehicle License and Registration Act shall apply;

69. Civil Emergency Management License Plates - such plates shall be designed and issued to persons wishing to demonstrate support for the state civil emergency management system. The license plates shall be designed in consultation with the Department of Civil Emergency Management. The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees provided by the Oklahoma Vehicle License and Registration Act;

70. Joint Service Commendation Medal License Plates - such plates shall be designed and issued to any resident of this state who has been awarded the Joint Service Commendation Medal by the United States Secretary of Defense. The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees provided by the Oklahoma Vehicle License and Registration Act;

71. Civilian Conservation Corps License Plates - such plates shall be designed, subject to criteria to be presented to the Tax Commission, by the Civilian Conservation Corps Association, and issued to any person wishing to demonstrate support of the Civilian Conservation Corps. The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

72. Rotarian License Plates - such plates shall be designed and issued to any resident of this state who is a member of a Rotarian Club of Oklahoma. Such persons may apply for a Rotarian license plate for each vehicle with a rated carrying capacity of one (1) ton or less upon proof of a Rotarian Club membership or upon the presentment of an application for a Rotarian license plate authorized and approved by a Rotarian Club of Oklahoma. The license plates shall be designed in consultation with the five Rotarian District Governors and shall contain the Rotarian emblem. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

73. Benevolent Protective Order of Elks - such plates shall be designed, subject to criteria to be presented to the Tax Commission, by the Benevolent Protective Order of Elks, and issued to any resident of this state who is a member of the Benevolent Protective Order of Elks. The fee for such plate shall be
Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

74. Boy Scouts of America Supporter License Plates - such plates shall be designed and issued to any person wishing to demonstrate support for the Boy Scouts of America. The plates shall be issued to any person in any combination of numbers and letters from one to a maximum of seven, as for personalized license plates. The plate shall contain the official Boy Scouts of America logo. The fee for such plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. The Tax Commission shall be authorized, if necessary, to enter into a licensing agreement with the Boy Scouts of America for any licensing fees which may be required in order to use the Boy Scouts of America logo or design. The licensing agreement shall provide for a payment to the Boy Scouts of America of not more than Twenty Dollars ($20.00) for each license plate issued;

75. Humane Society License Plates - such plates shall be designed and issued to any person wishing to demonstrate support for the Humane Society of the United States. The plates shall be issued to any person in any combination of numbers and letters from one to a maximum of seven, as for personalized license plates. The plate shall contain the official Humane Society logo. The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

76. Urban Forestry and Beautification License Plates - such plates shall be designed, subject to criteria to be presented to the Tax Commission, by the State Department of Agriculture in consultation with nonprofit organizations in this state that develop and operate programs to encourage urban forestry and beautification, and issued to any person wishing to demonstrate support of such programs. The fee for such plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. The fee shall be apportioned as provided in Section 1104.5 of this title;

77. Oklahoma Mustang Club - such plates shall be designed, subject to criteria to be presented to the Tax Commission, by the Oklahoma Mustang Club, and issued to any resident of this state who is a member of the Oklahoma Mustang Club. Such persons may apply for an Oklahoma Mustang Club license plate upon presentation of proof of membership in the Oklahoma Mustang Club. The plates shall be issued to any person in any combination of numbers and letters from one to a maximum of seven, as for personalized license plates. The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

78. Oklahoma State Parks Supporter License Plates - such plates shall be designed, subject to criteria to be presented to the Oklahoma Tourism and Recreation Department, and issued to any person wishing to demonstrate support for the Oklahoma state parks system. The fee for such plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. Twenty-three Dollars ($23.00) of the twenty-five-dollar fee shall be deposited in the Oklahoma Tourism and Recreation Department Revolving Fund. Such money shall be designated for and may only be expended for the support of Oklahoma state parks;

79. American Business Clubs (AMBUCS) License Plates - such plates shall be designed and issued to members of American Business Clubs. Persons applying for such license plate must show proof of membership in AMBUCS. The license plates shall be designed in consultation with American Business Clubs. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees provided by the Oklahoma Vehicle License and Registration Act;

80. Merchant Marine License Plates - such plates shall be designed, subject to criteria to be presented to the Tax Commission by the Oklahoma Department of Veterans Affairs, and issued to any person who during combat was a member of the Merchant Marines as certified by the Oklahoma Department of Veterans Affairs. Such license plate may be issued for each vehicle with a rated carrying capacity of one (1) ton or less. The fee for each plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act;

81. Respect Life - Support Adoption License Plates - such plates shall be issued to any person wishing to demonstrate support of pregnant women who are committed to placing their children for adoption and wishing to provide assistance to guardians, adoptive parents and other created families to assist in the adoption and placement of children in permanent, safe homes. The license plates shall be designed and final terminology delivered in consultation with the Oklahoma Adoption Coalition and the Department of Human Services. The fee for the plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all
other registration fees provided by the Oklahoma Vehicle License and Registration Act. The twenty-five-dollar fee derived from the sale of such plates shall be deposited in a revolving fund established in the State Treasury for and to be used by the Department of Human Services for the implementation of the Investing in Stronger Oklahoma Families Act specifically for created families; and

82. West Point 200th Anniversary License Plates - such plates shall be designed and issued to any person wishing to commemorate the Two Hundredth Anniversary of the founding of the United States Military Academy at West Point, New York. The license plates shall be designed in consultation with the West Point Society of Central Oklahoma. The fee for such plate shall be Five Dollars ($5.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act; and

83. Choose Life License Plates - such plates shall be designed, subject to criteria presented to the Tax Commission, by Choose Life, Inc., and issued to any person who wishes to demonstrate support of organizations that encourage adoption as a positive choice for women with unplanned pregnancies. The fee for the plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees provided by the Oklahoma Vehicle License and Registration Act. Five Dollars ($5.00) of the twenty-five dollar fee shall be deposited into the Oklahoma Tax Commission Reimbursement Fund. The remaining Twenty Dollars ($20.00) derived from the sale of such plates shall be deposited in the Choose Life Assistance Program Revolving Fund established in Section 2 of Enrolled House Bill No. 2278 of the 2nd Session of the 48th Oklahoma Legislature; and

84. Future Farmers of America License Plate - such plates shall be designed and issued to persons wishing to demonstrate support for the Oklahoma FFA (formerly known as Future Farmers of America). The license plates shall be designed in consultation with the Oklahoma FFA Foundation Board of Directors. The fee for such plate shall be Twenty-five Dollars ($25.00) and shall be in addition to all other registration fees required by the Oklahoma Vehicle License and Registration Act. The fee shall be apportioned as provided in Section 2 of this act.

Notwithstanding the provisions of Section 1104 of this title, Two Dollars ($2.00) of each special tag fee shall be deposited to the Tax Commission Reimbursement Fund to be used for the administration of the Oklahoma Vehicle License and Registration Act.

Use of any vehicle possessing a special license plate for any purpose not specified in this section shall be grounds for revocation of the special license plate and registration certificate.

Historical Data

Title 47. Motor Vehicles  
Chapter 74  
Oklahoma Vehicle License And Registration Act  
Section 1137.1 - "Used Dealer License, Registration, Certificate of Title - Placement of Tax Stamp - Procedure for Dealers."

A. Except for vehicles, travel trailers or commercial trailers which display a current Oklahoma license tag, upon the purchase or transfer of ownership of a used motor vehicle, travel trailer or commercial trailer, including an out-of-state purchase or transfer of the same, to a licensed used motor vehicle dealer, wholesale used motor vehicle dealer, used travel trailer dealer or used commercial trailer dealer, subsequently referred to in this section as "dealer", the dealer shall affix a used dealer's plate visible from the rear of the vehicle, travel trailer or commercial trailer. Such license plate shall expire on December 31 of each year. When the vehicle, travel trailer or commercial trailer is parked on the dealer's licensed place of business, it shall not be required to have a license plate of any kind affixed. A dealer shall obtain from the Oklahoma Tax Commission at a cost of Ten Dollars ($10.00) a dealer license plate for demonstrating, transporting or any other normal business of a dealer. A dealer may obtain as many additional license plates as may be desired upon the payment of Ten Dollars ($10.00) for each additional license plate. Use of the used dealer license plate by a licensed dealer for other than the purposes as set forth herein shall constitute grounds for revocation of the dealer's license. The Oklahoma Tax Commission shall design the official used dealer license plate to include the used dealer's license number issued to him or her each year by the Commission or the Used Motor Vehicle and Parts Commission.

B. Upon the purchase or transfer of ownership of an out-of-state used motor vehicle, travel trailer or commercial trailer to a licensed dealer, the dealer shall make application for an Oklahoma certificate of title pursuant to the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of Title 47 of the Oklahoma Statutes. Upon receipt of the Oklahoma certificate of title, the dealer shall follow the procedure as set forth in subsection A of this section. Provided, nothing in this title shall be construed as requiring a dealer to register a used motor vehicle, travel trailer or commercial trailer purchased in another state which will not be operated or sold in this state.

C. Upon sale or transfer of ownership of the used motor vehicle or travel trailer, the dealer shall place upon the reassignment portion of the certificate of title a tax stamp issued by the county treasurer of the county in which the dealer has his or her primary place of business. The tax stamp shall be issued upon payment of a fee of Three Dollars and fifty cents ($3.50) and shall be in lieu of the dealer's ad valorem tax on the inventories of used motor vehicles or travel trailers but shall not relieve any other property of the dealer from ad valorem taxation.

D. Upon sale of a used motor vehicle or travel trailer to another licensed dealer, the selling dealer shall place the tax stamp required in subsection C of this section upon the certificate of title. The used dealer license plate or wholesale dealer license plate shall be removed by the selling dealer. The purchasing dealer shall, at time of purchase, place his or her dealer license plate on the used motor vehicle, travel trailer or commercial trailer as provided in subsection A of this section; provided, for vehicles, travel trailers or commercial trailers purchased by a licensed used dealer at an auction, in lieu of such placement of the dealer license plate, the auction may provide temporary documentation as approved by the Director of the Motor Vehicle Division of the Oklahoma Tax Commission for the purpose of transporting such vehicle to the purchaser's point of destination. Such temporary documentation shall be valid for two (2) days following the date of sale.
E. The purchaser of every used motor vehicle, travel trailer or commercial trailer, except as otherwise provided by law, shall obtain registration and title for the vehicle or trailer within thirty (30) days from the date of purchase of same. It shall be the responsibility of the selling dealer to place a temporary license plate, in size similar to the permanent Oklahoma license plate but of a fibrous substance, upon a used motor vehicle, travel trailer or commercial trailer when a transaction is completed for the sale of said vehicle. The temporary license plate shall show the license number which is issued to the dealer each year by the Oklahoma Tax Commission or the Used Motor Vehicle and Parts Commission, the date the used motor vehicle, travel trailer or commercial trailer was purchased and the company name of the selling dealer. Such temporary license plate shall be valid for a period of thirty (30) days from the date of purchase. Use of the temporary license by a dealer for other than the purposes set forth herein shall constitute grounds for revocation of the dealer's license to conduct business. The temporary license plate shall be affixed to the rear window of the vehicle sold. Purchasers of a commercial trailer shall affix the temporary license plate to the rear of the commercial trailer. The purchaser shall display the temporary license plate for a period not to exceed thirty (30) days or until registration and title are obtained as provided in this section.

The provisions of this subsection on temporary licenses shall apply to nonresidents who purchase a used motor vehicle, travel trailer or commercial trailer within this state that is to be licensed in another state. The nonresident purchaser shall be allowed to operate the vehicle or trailer within the state with a temporary license plate for a period not to exceed thirty (30) days from date of purchase. Any nonresident purchaser found to be operating a used motor vehicle, travel trailer or commercial trailer within this state after thirty (30) days shall be subject to the registration fees of this state upon the same terms and conditions applying to residents of this state.

F. It shall be unlawful for any dealer to procure the registration and licensing of any used motor vehicle, travel trailer or commercial trailer sold by the dealer or to act as the agent for the purchaser in the procurement of the registration and licensing of the purchaser's used vehicle, travel trailer or commercial trailer. A license of any dealer violating the provision of this section may be revoked.

G. Dealers following the procedure set forth herein shall not be required to register vehicles, travel trailers or commercial trailers to which this section applies, nor will the registration fee otherwise required be assessed. Provided, dealers shall not purchase or trade for a used motor vehicle, travel trailer or commercial trailer on which the registration therefore has been expired for a period exceeding thirty (30) days without obtaining current registration therefore.

**Historical Data**

A. In addition to vehicle license fees or taxes imposed upon vehicles in this state, every person operating any intercity motor bus upon, over, along or across any public highway of this state shall, in order to reimburse the state for the maintenance and upkeep of public highways of the state and for the administration and enforcement of the provisions of this act, pay to the Oklahoma Tax Commission the following taxes or fees:

A tax of one-half (1/2) mill for each mile each passenger is transported over the public highways of this state. The tax levied by this section shall apply to those motor vehicles designed, constructed and used primarily for the purpose of transportation of persons.

B. Every person as defined by this section shall keep an accurate permanent record in this state, for a period of three (3) years, of all trips made by his respective vehicles, which record shall show the dates, origin, routes, destination and current vehicle license numbers, and shall make and file with the Commission monthly reports upon or before the 15th day of each month covering his operations for the preceding calendar month in such detail as may be required by said Commission, to be accompanied by a certified check, bank draft or money order in the amount of the mileage taxes and fees shown to be due.

C. Any taxes or fees provided for in this section, if not paid when due, shall then be delinquent and bear penalty at the rate of twelve percent (12%) per annum, when such taxes have been reported by the taxpayer, and at the rate of twenty-four percent (24%) per annum upon all taxes not reported within thirty (30) days after the date herein fixed for the filing of monthly reports.

D. The provisions of this section shall not apply to tour bus operations issued permits pursuant to Section 1171 of this title.

Historical Data

At the time required for payment of any fee imposed pursuant to the provisions of the Oklahoma Vehicle License and Registration Act, any vehicle which is the subject of a lease or lease-purchase agreement between the owner of such vehicle and any county of this state shall be exempt from the fees so imposed. Owners of vehicles claiming the exemption provided by this section shall present adequate proof that the vehicle for which exemption is sought is the subject of a lease or lease-purchase agreement with a county of this state at the time any fee imposed by such act would otherwise be due. The Oklahoma Tax Commission shall have the authority to determine what constitutes adequate proof as required by this section.

**Historical Data**

Added by Laws 1986, c. 284, § 3, operative July 1, 1986.
Every state, county, township, city, town, school district, or other officer under the laws of the state, and every deputy or assistant of any such officer, shall, before entering upon the duties of his office, take and subscribe to the following oath or affirmation:

"I,________, do solemnly swear (or affirm) that I will support, obey, and defend the Constitution of the United States, and the Constitution of the State of Oklahoma, and will discharge the duties of my office with fidelity; that I have not paid, or contributed, either directly or indirectly, any money or other valuable thing, to procure my nomination or election (or appointment), except for necessary and proper expenses expressly authorized by law; that I have not, knowingly, violated any election law of the state, or procured it to be done by others in my behalf; that I will not, knowingly, receive, directly or indirectly, any money or other valuable thing, for the performance or nonperformance of any act or duty pertaining to my office, other than the compensation allowed by law, and I further swear (or affirm) that I will not receive, use or travel upon any free pass or on free transportation during my term of office."

**Historical Data**

R.L. 1910, § 4270.
Title 51. Officers  
Chapter 1  
Section 6 - Officers and Deputies Not to Hold Other Offices  
Cite as: O.S. §, __ __

A. Except as may be otherwise provided, no person holding an office under the laws of the state and no deputy of any officer so holding any office shall, during the person's term of office, hold any other office or be the deputy of any officer holding any office, under the laws of the state. The provisions of this section shall not apply to:

1. Notaries public;

2. Members of the State Textbook Committee;

3. County free fair board members;

4. Municipal and county law enforcement officers serving in positions as law enforcement officers of both such governmental entities upon such terms and conditions as are mutually approved by resolutions adopted by the board of county commissioners and governing body of the municipality employing such officers;

5. Any person holding a county or municipal office or position, or membership on any public trust authority, who is a member of a board or commission that relates to federal, state, county or municipal government and is created by the United States Government, the State of Oklahoma or a political subdivision of the state, except where the duties of the offices or positions conflict;

6. Any elected municipal officers and school board members who are appointed to a state board, commission, or similar entity if there is no compensation for such services other than reimbursement for necessary travel expenses pursuant to the provisions of the State Travel Reimbursement Act, Section 500.1 et seq. of Title 74 of the Oklahoma Statutes;

7. Any trustee of a public trust, who is appointed as a trustee of a different public trust or any trustee of the Tulsa County Public Facilities Authority who may also be employed by the Department of Transportation;

8. Law enforcement officers employed by municipal or county law enforcement departments or agencies, other than those law enforcement officers elected or appointed as sheriff, chief of police or some similar position in which they are the head of a county or municipal law enforcement agency, who are elected to local boards of education; provided, the provisions of this paragraph shall not prohibit any law enforcement officer employed by a municipality having a population of ten thousand (10,000) or fewer people from serving as a member of a local board of education;

9. Any member of the Oklahoma Highway Patrol Division of the Department of Public Safety who is elected to a local board of education;

10. Any District Supervisor, Assistant District Supervisor, Team Supervisor, Parole Officer 1 or Parole Officer 2 of the Department of Corrections who is elected or appointed to a city council;
11. Any trustee or director of a rural electric cooperative, or port authority who is appointed or elected to a state, county or municipal board, commission or similar entity;

12. County employees who are elected as members of town or city councils;

13. Municipal, county, state or tribal law enforcement or peace officers operating under cross-deputization agreements with an Indian tribe or branch of the federal government;

14. Municipal or county law enforcement or peace officers serving in positions as campus police officers or campus public safety officers pursuant to the provisions of the Oklahoma Campus Security Act, upon such terms and conditions as are mutually approved by resolution adopted by the governing body of the municipality or county and the governing board of the institution of higher education;

15. State law enforcement or peace officers serving in positions as campus police officers or campus public safety officers pursuant to the provisions of the Oklahoma Campus Security Act, upon such terms and conditions as are mutually approved by written agreement between the Commissioner of Public Safety and the governing board of the institution of higher education;

16. Municipal and county law enforcement officers serving in positions as part-time rangers under the Oklahoma Tourism and Recreation Department;

17. The Administrator of a Scenic Rivers Commission serving in the position of a park ranger under the Oklahoma Tourism and Recreation Department;

18. Members of the University Hospitals Authority;

19. Any person holding a state office or position who is a reserve force deputy sheriff or a reserve municipal police officer;

20. Any person holding a state office or position who serves as a special assistant district attorney without compensation;

21. Any elected or appointed member of a local school board who is a member of a municipal planning commission;

22. Any elected or appointed member of a local school board who is a member of an officer of a volunteer fire department;

23. Directors or officers of a rural water district and chiefs of municipal fire departments or rural fire districts who are appointed or elected to an unsalaried office in a state, county, municipal, school, or technology center school board, commission, or similar entity, except where the duties of the office would create a conflict of interest;

24. Any person who is a dispatcher or confinement officer at a municipal or county jail who is a noncompensated reserve municipal police officer or a reserve deputy sheriff; and

25. Any person who is an assistant district attorney serving as a municipal judge or prosecutor.

The provisions of this section shall not prohibit any person holding an office under the laws of the state or any deputy of any officer so holding any office from serving upon the board of Oklahoma Futures or upon the board of directors of the Oklahoma Center for the Advancement of Science and Technology. The provisions of this section shall not prohibit a member of the board of directors of the Oklahoma Center for the Advancement of Science and Technology from serving upon the board of Oklahoma Futures.
B. Any salaries, emoluments or benefits that would otherwise be paid by the agency or political subdivision to a loaned employee or officer shall instead be paid to the regular employer of such employee. The loaned employee shall in turn be paid regular salary and benefits the same as if continuing regular employment with the permanent employer.

Historical Data

Every office shall become vacant on the happening of any one of the following events before the expiration of the term of such office:

First. The death of the incumbent or his resignation.

Second. His removal from office or failure to qualify as required by law.

Third. Whenever any final judgment shall be obtained against him for a breach of his official bond.

Fourth. Ceasing to be a resident of the state, county, township, city or town, or of any district thereof, in which the duties of his office are to be exercised or for which he may have been elected or appointed.

Fifth. Conviction in a state or federal court of competent jurisdiction of any felony or any offense involving a violation of his official oath; provided, that no conviction, as a cause of vacation of office, shall be deemed complete so long as an appeal may be pending, or until final judgment is rendered thereon.

Sixth. Upon entering of a plea of guilty or nolo contendere in a state or federal court of competent jurisdiction for any felony or any offense involving a violation of his official oath.

The fact by reason whereof the vacancy arises shall be determined by the authority authorized to fill such vacancy.

**Historical Data**

Resignations may be made as follows:

1. Of state officers, officers of districts of the state, and county commissioners, to the Governor.

2. Of members of the Legislature, to the presiding officers of their branches respectively, when in session, and when not in session, to the Governor; and when made to the presiding officer he shall at once notify the Governor thereof.

3. Of the officers of the Legislature, to the respective branches thereof.

4. Of elective county officers, by filing or depositing such resignation in writing in the office of the county clerk, except that of county clerk, which shall be filed or deposited with the board of county commissioners, which resignations, unless a different time is fixed therein, shall take effect upon such filing or deposit.

5. Of officers of districts of the county and officers of municipal townships, to the board of county commissioners.

6. Of officers holding their offices by appointment, to the body, board, court or officer that appointed them.

**Historical Data**

R.L. 1910, § 4277.
A. All vacancies in state offices, except in offices of the members of the Legislature, members of the House of Representatives from Oklahoma in the Congress of the United States of America and members of the Senate of the United States of America, shall be filled by appointment by the Governor. When a vacancy occurs in the office of district judge, associate district judge, or judge of any intermediate appellate court, the Governor shall, in filling such vacancy, utilize the services of the Judicial Nominating Commission in the manner as provided for in the filling of judicial offices under Section 4, Article 7B of the Oklahoma Constitution.

B. All vacancies in county offices except the board of county commissioners or except for any elective county office of any county in the State of Oklahoma having a population of more than six hundred thousand (600,000), according to the latest Federal Decennial Census shall be filled by appointment by the board of county commissioners. If such an appointment is made prior to the prescribed filing period for county officers in accordance with the provisions of Section 131 of Title 19 of the Oklahoma Statutes, the county commissioners shall, at the time said appointment is made, proclaim a special election to fill the balance of the unexpired term, providing the balance of the term does not expire in the year following the next succeeding general election. In making the proclamation, the county commissioners shall establish the dates for the filing period, primary election, runoff primary election and general election to be the same as the next succeeding filing period, primary election, runoff primary election and general election for county officers. The appointee shall be eligible to become a candidate at said special election, providing said appointee is otherwise qualified. The office to be filled shall be printed on the same ballot as other county offices.

Historical Data

Section 24A.1 et seq. of this title shall be known and may be cited as the "Oklahoma Open Records Act".

**Historical Data**

As the Oklahoma Constitution recognizes and guarantees, all political power is inherent in the people. Thus, it is the public policy of the State of Oklahoma that the people are vested with the inherent right to know and be fully informed about their government. The Oklahoma Open Records Act shall not create, directly or indirectly, any rights of privacy or any remedies for violation of any rights of privacy; nor shall the Oklahoma Open Records Act, except as specifically set forth in the Oklahoma Open Records Act, establish any procedures for protecting any person from release of information contained in public records. The purpose of this act is to ensure and facilitate the public’s right of access to and review of government records so they may efficiently and intelligently exercise their inherent political power. The privacy interests of individuals are adequately protected in the specific exceptions to the Oklahoma Open Records Act or in the statutes which authorize, create or require the records. Except where specific state or federal statutes create a confidential privilege, persons who submit information to public bodies have no right to keep this information from public access nor reasonable expectation that this information will be kept from public access; provided, the person, agency or political subdivision shall at all times bear the burden of establishing such records are protected by such a confidential privilege. Except as may be required by other statutes, public bodies do not need to follow any procedures for providing access to public records except those specifically required by the Oklahoma Open Records Act.

Historical Data

Definitions. As used in this act:

"Record" means all documents, including, but not limited to, any book, paper, photograph, microfilm, data files created by or used with computer software, computer tape, disk, and record, sound recording, film recording, video record or other material regardless of physical form or characteristic, created by, received by, under the authority of, or coming into the custody, control or possession of public officials, public bodies, or their representatives in connection with the transaction of public business, the expenditure of public funds or the administering of public property. "Record" does not mean computer software, nongovernment personal effects or, unless public disclosure is required by other laws or regulations, vehicle movement records of the Oklahoma Turnpike Authority obtained in connection with the Authority's electronic toll collection system, personal financial information, credit reports or other financial data obtained by or submitted to a public body for the purpose of evaluating credit worthiness, obtaining a license, permit, or for the purpose of becoming qualified to contract with a public body.
"Record" does not mean any personal information provided by a guest at any facility owned or operated by the Oklahoma Tourism and Recreation Department or the Board of Trustees of the Quartz Mountain Arts and Conference Center and Nature Park to obtain any service at such facility or by a purchaser of a product sold by or through the Oklahoma Tourism and Recreation Department or the Quartz Mountain Arts and Conference Center and Nature Park. "Record" does not mean a Department of Defense Form 214 (DD Form 214) filed with a county clerk, including any DD Form 214 filed before the effective date of this act;

2. "Public body" shall include, but not be limited to, any office, department, board, bureau, commission, agency, trusteeship, authority, council, committee, trust or any entity created by a trust, county, city, village, town, township, district, school district, fair board, court, executive office, advisory group, task force, study group, or any subdivision thereof, supported in whole or in part by public funds or entrusted with the expenditure of public funds or administering or operating public property, and all committees, or subcommittees thereof. Except for the records required by Section 24A.4 of this title, "public body" does not mean judges, justices, the Council on Judicial Complaints, the Legislature, or legislators;

3. "Public office" means the physical location where public bodies conduct business or keep records;

4. "Public official" means any official or employee of any public body as defined herein; and

5. "Law enforcement agency" means any public body charged with enforcing state or local criminal laws and initiating criminal prosecutions, including, but not limited to, police departments, county sheriffs, the Department of Public Safety, the Oklahoma State Bureau of Narcotics and Dangerous Drugs Control, the Alcoholic Beverage Laws Enforcement Commission, and the Oklahoma State Bureau of Investigation.
Historical Data

In addition to other records which are kept or maintained, every public body and public official has a specific duty to keep and maintain complete records of the receipt and expenditure of any public funds reflecting all financial and business transactions relating thereto, except that such records may be disposed of as provided by law.

**Historical Data**

All records of public bodies and public officials shall be open to any person for inspection, copying, and/or mechanical reproduction during regular business hours; provided:

1. The Oklahoma Open Records Act, Section 24A.1 et seq. of this title, does not apply to records specifically required by law to be kept confidential including:
   a. records protected by a state evidentiary privilege such as the attorney-client privilege, the work product immunity from discovery and the identity of informer privileges, or
   b. records of what transpired during meetings of a public body lawfully closed to the public such as executive sessions authorized under the Oklahoma Open Meeting Act, Section 301 et seq. of Title 25 of the Oklahoma Statutes, or
   c. personal information within driver records as defined by the Driver’s Privacy Protection Act, 18 United States Code, Sections 2721 through 2725, or
   d. information in the files of the Board of Medicolegal Investigations obtained pursuant to Sections 940 and 941 of Title 63 of the Oklahoma Statutes that may be hearsay, preliminary unsubstantiated investigation-related findings, or confidential medical information.

2. Any reasonably segregable portion of a record containing exempt material shall be provided after deletion of the exempt portions, provided however, the Oklahoma Department of Public Safety shall not be required to assemble for the requesting person specific information requested from the Oklahoma Department of Public Safety’s Driver License file relating to persons whose names and dates of birth or whose driver license numbers are not furnished by the requesting person. The Oklahoma State Bureau of Investigation shall not be required to assemble for the requesting person any criminal history records relating to persons whose names and dates of birth are not furnished by the requesting person.

3. Any request for a record which contains individual records of persons and the cost of copying, reproducing or certifying such individual record which is otherwise prescribed by state law, the cost may be assessed for each individual record, or portion thereof requested as prescribed by state law. Otherwise, a public body may charge a fee only for recovery of the reasonable, direct costs of document copying, or mechanical reproduction. Notwithstanding any state or local provision to the contrary, in no instance shall said document copying fee exceed twenty-five cents ($0.25) per page for documents having the dimensions of eight and one-half (8 1/2) by fourteen (14) inches or smaller, or a maximum of One Dollar ($1.00) per copied page for a certified copy. However, if the request:
   a. is solely for commercial purpose, or
   b. would clearly cause excessive disruption of the public body's essential functions,
then the public body may charge a reasonable fee to recover the direct cost of document search; however, publication in a newspaper or broadcast by news media for news purposes shall not constitute a resale or use of data for trade or commercial purpose and charges for providing copies of electronic data to the news media for a news purpose shall not exceed the direct cost of making the copy.

Any public body establishing fees under this act shall post a written schedule of said fees at its principal office and with the county clerk.
In no case shall a search fee be charged when the release of said documents is in the public interest, including, but not limited to, release to the news media, scholars, authors and taxpayers seeking to determine whether those entrusted with the affairs of the government are honestly, faithfully, and competently performing their duties as public servants.

The fees shall not be used for the purpose of discouraging requests for information or as obstacles to disclosure of requested information.

4. The land description tract index of all recorded instruments concerning real property required to be kept by the county clerk of any county shall be available for inspection or copying in accordance with the provisions of the Oklahoma Open Records Act; provided, however, such index shall not be copied and/or mechanically reproduced for the purpose of sale of such information.

5. A public body must provide prompt, reasonable access to its records but may establish reasonable procedures which protect the integrity and organization of its records and to prevent excessive disruptions of its essential functions.

6. A public body shall designate certain persons who are authorized to release records of the public body for inspection, copying, or mechanical reproduction. At least one such person shall be available at all times to release records during the regular business hours of the public body.

**Historical Data**

A. If a public body or its office does not have regular business hours of at least thirty (30) hours a week, the public body shall post and maintain a written notice at its principal office and with the county clerk where the public body is located which notice shall:

1. Designate the days of the week when records are available for inspection, copying or mechanical reproduction;

2. Set forth the name, mailing address, and telephone number of the individual in charge of the records; and

3. Describe in detail the procedures for obtaining access to the records at least two days of the week, excluding Sunday.

B. The person requesting the record and the person authorized to release the records of the public body may agree to inspection, copying, or mechanical reproduction on a day and at a time other than that designated in the notice.

**Historical Data**

A. A public body may keep personnel records confidential:

1. Which relate to internal personnel investigations including examination and selection material for employment, hiring, appointment, promotion, demotion, discipline, or resignation; or

2. Where disclosure would constitute a clearly unwarranted invasion of personal privacy such as employee evaluations, payroll deductions, employment applications submitted by persons not hired by the public body, and transcripts from institutions of higher education maintained in the personnel files of certified public school employees; provided, however, that nothing in this subsection shall be construed to exempt from disclosure the degree obtained and the curriculum on the transcripts of certified public school employees.

B. All personnel records not specifically falling within the exceptions provided in subsection A of this section shall be available for public inspection and copying including, but not limited to, records of:

1. An employment application of a person who becomes a public official;

2. The gross receipts of public funds;

3. The dates of employment, title or position; and

4. Any final disciplinary action resulting in loss of pay, suspension, demotion of position, or termination.

C. Except as may otherwise be made confidential by statute, an employee of a public body shall have a right of access to his own personnel file.

D. Public bodies shall keep confidential the home address of any person employed or formerly employed by the public body.

**Historical Data**

A. Law enforcement agencies shall make available for public inspection, if kept, the following records:

1. An arrestee description, including the name, date of birth, address, race, sex, physical description, and occupation of the arrestee;

2. Facts concerning the arrest, including the cause of arrest and the name of the arresting officer;

3. Conviction information, including the name of any person convicted of a criminal offense;

4. Disposition of all warrants, including orders signed by a judge of any court commanding a law enforcement officer to arrest a particular person;

5. A chronological list of incidents, including initial offense report information showing the offense, date, time, general location, officer and a brief summary of what occurred;

6. A crime summary, including a departmental summary of crimes reported and public calls for service by classification or nature and number;

7. Radio logs, including a chronological listing of the calls dispatched; and

8. Jail registers, including jail blotter data or jail booking information recorded on persons at the time of incarceration showing the name of each prisoner with the date and cause of his commitment, the authority committing the prisoner, whether committed for a criminal offense, a description of the prisoner, and the date or manner of his discharge or escape.

B. Except for the records listed in subsection A of this section and those made open by other state or local laws, law enforcement agencies may deny access to law enforcement records except where a court finds that the public interest or the interest of an individual outweighs the reason for denial.

C. Nothing contained in this section imposes any new recordkeeping requirements. Law enforcement records shall be kept for as long as is now or may hereafter be specified by law. Absent a legal requirement for the keeping of a law enforcement record for a specific time period, law enforcement agencies shall maintain their records for so long as needed for administrative purposes.

D. Registration files maintained by the Department of Corrections pursuant to the provisions of the Sex Offenders Registration Act shall be made available for public inspection in a manner to be determined by the Department.

E. The Council on Law Enforcement Education and Training (C.L.E.E.T.) shall keep confidential all records it maintains pursuant to Section 3311 of Title 70 of the Oklahoma Statutes and deny release of records relating to any employed or certified full-time officer, reserve officer, retired officer or other
person; teacher lesson plans, tests and other teaching materials; and personal communications concerning individual students except under the following circumstances:

1. To verify the current certification status of any peace officer;

2. As may be required to perform the duties imposed by Section 3311 of Title 70 of the Oklahoma Statutes;

3. To provide to any peace officer copies of the records of that peace officer upon submitting a written request;

4. To provide final orders of administrative proceedings where an adverse action was taken against a peace officer; and

5. Pursuant to an order of the district court of the State of Oklahoma.

Historical Data

Prior to taking action, including making a recommendation or issuing a report, a public official may keep confidential his or her personal notes and personally created materials other than departmental budget requests of a public body prepared as an aid to memory or research leading to the adoption of a public policy or the implementation of a public project.

**Historical Data**

Title 51. Officers  
Chapter 1  
Oklahoma Open Records Act  
Section 24A.10 - Disclosure of Information Voluntarily Supplied  
Cite as: O.S. §, __ __

A. Any information, records or other material heretofore voluntarily supplied to any state agency, board or commission which was not required to be considered by that agency, board or commission in the performance of its duties may, within thirty (30) days from the effective date of this act, be removed from the files of such agency, board or commission by the person or entity which originally voluntarily supplied such information. Provided, after thirty (30) days from the effective date of this act, any information voluntarily supplied shall be subject to full disclosure pursuant to this act.

B. If disclosure would give an unfair advantage to competitors or bidders, a public body may keep confidential records relating to:

1. Bid specifications for competitive bidding prior to publication by the public body; or

2. Contents of sealed bids prior to the opening of bids by a public body; or

3. Computer programs or software but not data thereon; or

4. Appraisals relating to the sale or acquisition of real estate by a public body prior to award of a contract; or

5. The prospective location of a private business or industry prior to public disclosure of such prospect except for records otherwise open to inspection such as applications for permits or licenses.

C. Except as set forth hereafter, the Oklahoma Department of Commerce may keep confidential:

1. Business plans, feasibility studies, financing proposals, marketing plans, financial statements or trade secrets submitted by a person or entity seeking economic advice from the Oklahoma Department of Commerce; and

2. Information compiled by the Oklahoma Department of Commerce in response to those submissions.

The Oklahoma Department of Commerce may not keep confidential that submitted information when and to the extent the person or entity submitting the information consents to disclosure.

D. Although they must provide public access to their records, including records of the name, address, rate paid for services, charges, and payment for each customer, public bodies that provide utility services to the public may keep confidential credit information, credit card numbers, telephone numbers, and bank account information for individual customers.
Historical Data

The Oklahoma Medical Center may keep confidential market research conducted by and marketing plans developed by the Oklahoma Medical Center if the Center determines that disclosure of such research or plans would give an unfair advantage to competitors of the Oklahoma Medical Center regarding marketing research and planning, public education, and advertising and promotion of special and general services provided by the Oklahoma Medical Center.

**Historical Data**

A. A public body may keep confidential library, archive, or museum materials donated to the public body to the extent of any limitations imposed as a condition of the donation and any information which would reveal the identity of an individual who lawfully makes a donation to or on behalf of a public body including, but not limited to, donations made through a foundation operated in compliance with Sections 5-145 and 4306 of Title 70 of the Oklahoma Statutes.

B. If library, archive, or museum materials are donated to a public body and the donation may be claimed as a tax deduction, the public body may keep confidential any information required as a condition of the donation except the date of the donation, the appraised value claimed for the donation, and a general description of the materials donated and their quantity.

Historical Data

Except as otherwise provided by state or local law, the Attorney General of the State of Oklahoma and agency attorneys authorized by law, the office of the district attorney of any county of the state, and the office of the municipal attorney of any municipality may keep its litigation files and investigatory reports confidential.

Historical Data

Records coming into the possession of a public body from the federal government or records generated or gathered as a result of federal legislation may be kept confidential to the extent required by federal law.

**Historical Data**

A. Except as set forth in subsection B of this section, public educational institutions and their employees may keep confidential:

1. Individual student records;

2. Teacher lesson plans, tests and other teaching material; and

3. Personal communications concerning individual students.

B. If kept, statistical information not identified with a particular student and directory information shall be open for inspection and copying. "Directory information" includes a student's name, address, telephone listing, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, degrees and awards received, and the most recent previous educational institution attended by the student. Any educational agency or institution making public directory information shall give public notice of the categories of information which it has designated as directory information with respect to each student attending the institution or agency and shall allow a reasonable period of time after the notice has been given for a parent to inform the institution or agency that any or all of the information designated should not be released without prior consent of the parent or guardian or the student if the student is eighteen (18) years of age or older.

C. A public school district may release individual student records for the current or previous school year to a school district at which the student was previously enrolled for purposes of evaluating educational programs and school effectiveness.

**Historical Data**

Except for the fact that a communication has been received and that it is or is not a complaint, a public official may keep confidential personal communications received by the public official from a person exercising rights secured by the Constitution of the State of Oklahoma or the Constitution of the United States. The public official's written response to this personal communication may be kept confidential only to the extent necessary to protect the identity of the person exercising the right.

**Historical Data**

A. The Division of Agricultural Statistics, Oklahoma Department of Agriculture, also known as the Oklahoma Crop and Livestock Reporting Service, may keep confidential crop and livestock reports provided by farmers, ranchers, and agribusinesses to the extent the reports individually identify the providers.

B. The State Board of Agriculture is authorized to provide for the confidentiality of any financial statement filed pursuant to Section 9-22 of Title 2 of the Oklahoma Statutes. Copies of such financial statements may only be obtained upon written request to the Commissioner of Agriculture.

Upon good cause shown, and at the discretion of the Commissioner of Agriculture, such financial statements may be released.

**Historical Data**

Title 51. Officers
Chapter 1
Oklahoma Open Records Act
Section 24A.17 - Violations of Oklahoma Open Records Act - Civil Liability.

A. Any public official who willfully violates any provision of the Oklahoma Open Records Act, upon conviction, shall be guilty of a misdemeanor, and shall be punished by a fine not exceeding Five Hundred Dollars ($500.00) or by imprisonment in the county jail for a period not exceeding one (1) year, or by both such fine and imprisonment.

B. Any person denied access to a record of a public body or public official may bring a civil suit for declarative and/or injunctive relief and, if successful, shall be entitled to reasonable attorney fees. If the public body or public official successfully defends a civil suit and the court finds that the suit was clearly frivolous, the public body or public official shall be entitled to reasonable attorney fees.

C. A public body or public official shall not be civilly liable for damages for providing access to records as allowed under the Oklahoma Open Records Act.

Historical Data

Except as may be required in Section 4 of this act, this act does not impose any additional recordkeeping requirements on public bodies or public officials.

**Historical Data**

Title 51. Officers
Chapter 1
Oklahoma Open Records Act
Section 24A.19 - Confidential Nature of Research Information.
Cite as: O.S. § __ __

In addition to other records that a public body may keep confidential pursuant to the provisions of the Oklahoma Open Records Act, a public body may keep confidential:

1. Any information related to research, the disclosure of which could affect the conduct or outcome of the research, the ability to patent or copyright the research, or any other proprietary rights any entity may have in the research or the results of the research including, but not limited to, trade secrets and commercial or financial information obtained from an entity financing or cooperating in the research, research protocols, and research notes, data, results, or other writings about the research; and

2. The specific terms and conditions of any license or other commercialization agreement relating to state owned or controlled technology or the development, transfer, or commercialization of the technology. Any other information relating to state owned or controlled technology or the development, transfer, or commercialization of the technology which, if disclosed, will adversely affect or give other persons or entities an advantage over public bodies in negotiating terms and conditions for the development, transfer, or commercialization of the technology. However, institutions within The Oklahoma State System of Higher Education shall:

   a. report to the Oklahoma State Regents for Higher Education as requested, on forms provided by the Regents, research activities funded by external entities or the institutions, the results of which have generated new intellectual property, and

   b. report to the Oklahoma State Regents for Higher Education annually on forms provided:

      1. expenditures for research and development supported by the institution,
      2. any financial relationships between the institution and private business entities,

   (3) any acquisition of an equity interest by the institution in a private business,

   (4) the receipt of royalty or other income related to the sale of products, processes, or ideas by the institution or a private business entity with which the institution has established a financial arrangement,

   (5) the gains or losses upon the sale or other disposition of equity interests in private business entities, and

   (6) any other information regarding technology transfer required by the Oklahoma State Regents for Higher Education.

The reports required in subparagraphs a and b of this paragraph shall not be deemed confidential and shall be subject to full disclosure pursuant to the Oklahoma Open Records Act.

Historical Data
Added by Laws 1988, c. 68, § 2, eff. Nov. 1, 1988; Amended by Laws 1999, SB 480 c. 281, § 1, eff. May 27,1999 (superseded document available).
Access to records which, under the Oklahoma Open Records Act, would otherwise be available for public inspection and copying, shall not be denied because a public body or public official is using or has taken possession of such records for investigatory purposes or has placed the records in a litigation or investigation file. However, a law enforcement agency may deny access to a copy of such a record in an investigative file if the record or a true and complete copy thereof is available for public inspection and copying at another public body.

**Historical Data**

The oath or affirmation required by this act, same being cumulative to the oath of office required by 51 O.S. 1951 Section 2, shall be as follows:

I, __________, do solemnly swear (or affirm) that, consistent with my citizenship, I will support, obey and defend the Constitution of the United States and the Constitution of the State of Oklahoma, will not violate any of the provisions thereof, and will discharge the duties of my office or employment with fidelity.

I do further swear (or affirm) that I do not advocate by the medium of teaching, or justify, directly or indirectly, and am not a member of or affiliated with the Communist Party or the Cominform or with any party or organization, political or otherwise, known to me to advocate by the medium of teaching, or justify, directly or indirectly, revolution, sedition, treason or a program of sabotage, or the overthrow of the government of the United States or of the State of Oklahoma or a change in the form of government thereof by force, violence or other unlawful means.

I do further swear (or affirm) that I will take up arms or render noncombatant service in the defense of the United States in time of war or national emergency, that is, if by valid law required.

I do further swear (or affirm) that during such time as I am ............................................ (Here put name of office, or, if an employee, insert "An Employee Of"--followed by the complete designation of the employing officer, agency, authority, commission, department or institution.)

I will not advocate by the medium of teaching, or justify, directly or indirectly, and will not become a member of or affiliated with the Communist Party or the Cominform, or with any party or organization, political or otherwise, known to me to advocate through the medium of teaching, or justify, directly or indirectly, revolution, sedition, treason or a program of sabotage, or the overthrow of the government of the United States or of the State of Oklahoma or a change in the form of government thereof by force, violence or other unlawful means. Subscribed and sworn to before me this __________ day of __________, 19__.

__________________________________________
Notary Public, or other officer
authorized to administer oaths or affirmations.

**Historical Data**

Added by Laws 1953, p. 216, § 2, emerg. eff. April 8, 1953.
The oath or affirmation required by this act, same being cumulative to the oath of office required by 51 O.S. 1961 Section 2, shall be as follows:

I do solemnly swear (or affirm) that I will support the Constitution and the laws of the United States of America and the Constitution and the laws of the State of Oklahoma, and that I will faithfully discharge, according to the best of my ability, the duties of my office or employment during such time as I am __________, __________ (here put name of office, or, if an employee, insert “An Employee Of __________” followed by the complete designation of the employing officer, agency, authority, commission, department or institution.)

_______________________________
Affiant

Subscribed and sworn to before me this ______ day of ________, 19__.  
_______________________________
Notary Public, or other officer authorized to administer oaths or affirmations.

Historical Data

Added by Laws 1968, c. 260, § 1, emerg. eff. April 29, 1968.
A. The oath or affirmation required by Section 36.2A of this title and taken and subscribed to by:

1. Every state officer shall be filed with the Secretary of State;

2. Every state employee shall be filed with the personnel officer of the state entity employing the state employee;

3. All other officers shall be filed with the office of the county clerk of the county of official residence of the officer;

4. All other employees shall be filed with the office of the county clerk of the county in which the entity employing the employee is located; and

5. Every notary public shall be filed with the office of the court clerk of the county of official residence of the notary, or if a nonresident, the county of employment of the notary.

B. No fee shall be charged for the filings or for the administration of the oaths or affirmation.

C. Blank oath forms will be furnished, without charge, by the Secretary of State to such officers and employees upon request.

D. The provisions of paragraphs 3, 4 and 5 of subsection A of this section shall not apply to municipal officers and employees. All oaths or affirmations of municipal officers or employees shall be filed in the office of the municipal clerk of the municipality for which the officer or employee serves or by which the officer or employee is employed.

Historical Data

Added by Laws 1953, p. 217, § 3, emerg. eff. April 8, 1953; Amended by Laws 1998, c. 75, § 1, eff. November 01, 1998 (superseded document available) ; Amended by Laws 2000, SB 1016 c. 65. § 1, eff. April 14,2000 (superseded document available); Amended by Laws 2001, SB 662, c. 406 § 19, emerg. eff. June 4, 2001 (superseded document available).
All state officers not subject to impeachment under Section 1, Article 8 of the Constitution, and all county, city and municipal officers may, in addition to the methods now and causes provided by law, be removed from office as herein provided.

Historical Data

Added by Laws 1917, c. 205, p. 379, § 1, emerg. eff. Feb. 19, 1917.
The Governmental Tort Claims Act

This act shall be known and may be cited as "The Governmental Tort Claims Act".

Historical Data

As used in The Governmental Tort Claims Act:

1. "Action" means a proceeding in a court of competent jurisdiction by which one party brings a suit against another;

2. "Agency" means any board, commission, committee, department or other instrumentality or entity designated to act in behalf of the state or a political subdivision;

3. "Claim" means any written demand presented by a claimant or the claimant's authorized representative in accordance with this act to recover money from the state or political subdivision as compensation for an act or omission of a political subdivision or the state or an employee;

4. "Claimant" means the person or the person’s authorized representative who files notice of a claim in accordance with The Governmental Tort Claims Act. Only the following persons and no others may be claimants:
   
   a. any person holding an interest in real or personal property which suffers a loss, provided that the claim of the person shall be aggregated with claims of all other persons holding an interest in the property and the claims of all other persons which are derivative of the loss, and that multiple claimants shall be considered a single claimant,

   b. the individual actually involved in the accident or occurrence who suffers a loss, provided that the individual shall aggregate in the claim the losses of all other persons which are derivative of the loss, or

   c. in the case of death, an administrator, special administrator or a personal representative who shall aggregate in the claim all losses of all persons which are derivative of the death;

5. "Employee" means any person who is authorized to act in behalf of a political subdivision or the state whether that person is acting on a permanent or temporary basis, with or without being compensated or on a full-time or part-time basis.

   a. Employee also includes:

      (1) all elected or appointed officers, members of governing bodies and other persons designated to act for an agency or political subdivision, but the term does not mean a person or other legal entity while acting in the capacity of an independent contractor or an employee of an independent contractor, and

      (2) from September 1, 1991, through June 30, 1996, licensed physicians, licensed osteopathic physicians and certified nurse-midwives providing prenatal, delivery or infant care services to State Department of Health clients pursuant to a contract entered into with the State Department
of Health in accordance with paragraph 3 of subsection B of Section 1-106 of Title 63 of the
Oklahoma Statutes but only insofar as services authorized by and in conformity with the terms of
the contract and the requirements of Section 1-233 of Title 63 of the Oklahoma Statutes.

b. For the purpose of The Governmental Tort Claims Act, the following are employees of this state,
regardless of the place in this state where duties as employees are performed:

   (1) physicians acting in an administrative capacity,
   (2) resident physicians and resident interns participating in a graduate medical education program
       of the University of Oklahoma Health Sciences Center or the College of Osteopathic Medicine of
       Oklahoma State University, and
   (3) faculty members and staff of the University of Oklahoma Health Sciences Center and the
       College of Osteopathic Medicine of Oklahoma State University, while engaged in teaching duties,
   (4) physicians who practice medicine or act in an administrative capacity as an employee of an
       agency of the State of Oklahoma, and
   (5) physicians who provide medical care to inmates pursuant to a contract with the Department of
       Corrections.

Physician faculty members and staff of the University of Oklahoma Health Sciences Center and the
College of Osteopathic Medicine of Oklahoma State University not acting in an administrative capacity or
engaged in teaching duties are not employees or agents of the state.

c. Except as provided in subparagraph (b) of paragraph 5 of this section, in no event shall the state
be held liable for the tortious conduct of any physician, resident physician or intern while practicing
medicine or providing medical treatment to patients;

6. "Loss" means death or injury to the body or rights of a person or damage to real or personal property or
   rights therein;

7. "Municipality" means any incorporated city or town, and all institutions, agencies or instrumentalities of
   a municipality;

8. "Political subdivision" means:
   a. a municipality,
   b. a school district,
   c. a county,
   d. a public trust where the sole beneficiary or beneficiaries are a city, town, school district or county.

For purposes of The Governmental Tort Claims Act, a public trust shall include a municipal hospital
created pursuant to Section 30-101 et seq. of Title 11 of the Oklahoma Statutes, a county hospital
created pursuant to Section 781 et seq. of Title 19 of the Oklahoma Statutes, or is created pursuant
to a joint agreement between such governing authorities, that is operated for the public benefit by a
public trust created pursuant to Section 176 et seq. of Title 60 of the Oklahoma Statutes and
managed by a governing board appointed or elected by the municipality, county, or both, who
exercises control of the hospital, subject to the approval of the governing body of the municipality,
county, or both,
e. for the purposes of The Governmental Tort Claims Act only, a housing authority created pursuant to the provisions of the Oklahoma Housing Authority Act,

f. for the purposes of The Governmental Tort Claims Act only, corporations organized not for profit pursuant to the provisions of the Oklahoma General Corporation Act for the primary purpose of developing and providing rural water supply and sewage disposal facilities to serve rural residents,

g. for the purposes of The Governmental Tort Claims Act only, districts formed pursuant to the Rural Water, Sewer, Gas and Solid Waste Management Districts Act,

h. for the purposes of The Governmental Tort Claims Act only, master conservancy districts formed pursuant to the Conservancy Act of Oklahoma,

i. for the purposes of The Governmental Tort Claims Act only, a fire protection district created pursuant to the provisions of Section 901.1 et seq. of Title 19 of the Oklahoma Statutes,

j. for the purposes of The Governmental Tort Claims Act only, a benevolent or charitable corporate volunteer or full-time fire department for an unincorporated area created pursuant to the provisions of Section 592 et seq. of Title 18 of the Oklahoma Statutes,

k. for purposes of The Governmental Tort Claims Act only, an Emergency Services Provider rendering services within the boundaries of a Supplemental Emergency Services District pursuant to an existing contract between the Emergency Services Provider and the Oklahoma State Department of Health. Provided, however, that the acquisition of commercial liability insurance covering the activities of such Emergency Services Provider performed within the State of Oklahoma shall not operate as a waiver of any of the limitations, immunities or defenses provided for political subdivisions pursuant to the terms of The Governmental Tort Claims Act,

l. for purposes of The Governmental Tort Claims Act only, a conservation district created pursuant to the provisions of Section 3-1-101 of Title 27A of the Oklahoma Statutes,

m. for purposes of The Governmental Tort Claims Act, districts formed pursuant to the Oklahoma Irrigation District Act, and

n. for purposes of The Governmental Tort Claims Act only, any community action agency established pursuant to Sections 5035 through 5040 of Title 74 of the Oklahoma Statutes,

and all their institutions, instrumentalities or agencies;

9. "Scope of employment" means performance by an employee acting in good faith within the duties of the employee’s office or employment or of tasks lawfully assigned by a competent authority including the operation or use of an agency vehicle or equipment with actual or implied consent of the supervisor of the employee, but shall not include corruption or fraud;

10. "State" means the State of Oklahoma or any office, department, agency, authority, commission, board, institution, hospital, college, university, public trust created pursuant to Title 60 of the Oklahoma Statutes of which the State of Oklahoma is the beneficiary, or other instrumentality thereof; and

11. "Tort" means a legal wrong, independent of contract, involving violation of a duty imposed by general law or otherwise, resulting in a loss to any person, association or corporation as the proximate result of an act or omission of a political subdivision or the state or an employee acting within the scope of employment.
Historical Data

A. The State of Oklahoma does hereby adopt the doctrine of sovereign immunity. The state, its political subdivisions, and all of their employees acting within the scope of their employment, whether performing governmental or proprietary functions, shall be immune from liability for torts.

B. The state, only to the extent and in the manner provided in this act, waives its immunity and that of its political subdivisions. In so waiving immunity, it is not the intent of the state to waive any rights under the Eleventh Amendment to the United States Constitution.

Historical Data

The Government Tort Claims Act.

A. The state or a political subdivision shall be liable for loss resulting from its torts or the torts of its employees acting within the scope of their employment subject to the limitations and exceptions specified in this act and only where the state or political subdivision, if a private person or entity, would be liable for money damages under the laws of this state. The state or a political subdivision shall not be liable under the provisions of this act for any act or omission of an employee acting outside the scope of his employment.

B. The liability of the state or political subdivision under this act shall be exclusive and in place of all other liability of the state, a political subdivision or employee at common law or otherwise.

Historical Data

Nothing in the Governmental Tort Claims Act shall be construed as allowing an action or recovery against this state, against any city, town or county that is the sole beneficiary of a public trust, or against any employee of this state or any city, town or county of this state due to the housing of federal inmates or inmates from another state in facilities owned or operated by private prison contractors. If a public trust that has as its sole beneficiary a city, town or county has a facility that houses federal inmates or inmates from another state, the immunity provided for in the Governmental Tort Claims Act shall not apply to that trust.

**Historical Data**

A. The total liability of the state and its political subdivisions on claims within the scope of The Governmental Tort Claims Act, arising out of an accident or occurrence happening after the effective date of this act, Section 151 et seq. of this title, shall not exceed:

1. Twenty-five Thousand Dollars ($25,000.00) for any claim or to any claimant who has more than one claim for loss of property arising out of a single act, accident, or occurrence;

2. Except as otherwise provided in this paragraph, One Hundred Twenty-five Thousand Dollars ($125,000.00) to any claimant for a claim for any other loss arising out of a single act, accident, or occurrence. The limit of liability for the state or any city or county with a population of three hundred thousand (300,000) or more according to the latest federal Decennial Census shall not exceed One Hundred Seventy-five Thousand Dollars ($175,000.00). Except however, the limits of said liability for the University Hospitals and State Mental Health Hospitals operated by the Department of Mental Health and Substance Abuse Services for claims arising from medical negligence shall be Two Hundred Thousand Dollars ($200,000.00). For claims arising from medical negligence by any licensed physician, osteopathic physician or certified nurse-midwife rendering prenatal, delivery or infant care services from September 1, 1991, through June 30, 1996, pursuant to a contract authorized by subsection B of Section 1-106 of Title 63 of the Oklahoma Statutes and in conformity with the requirements of Section 1-233 of Title 63 of the Oklahoma Statutes, the limits of said liability shall be Two Hundred Thousand Dollars ($200,000.00); or

3. One Million Dollars ($1,000,000.00) for any number of claims arising out of a single occurrence or accident.

B.

1. Beginning on the effective date of this act, claims shall be allowed for wrongful criminal felony conviction resulting in imprisonment if the claimant has received a full pardon on the basis of a written finding by the Governor of actual innocence for the crime for which the claimant was sentenced or has been granted judicial relief absolving the claimant of guilt on the basis of actual innocence of the crime for which the claimant was sentenced. The Governor or the court shall specifically state, in the pardon or order, the evidence or basis on which the finding of actual innocence is based.

2. As used in paragraph 1 of this subsection, for a claimant to recover based on "actual innocence", the individual must meet the following criteria:

   a. the individual was charged, by indictment or information, with the commission of a public offense classified as a felony,

   b. the individual did not plead guilty to the offense charged, or to any lesser included offense, but was convicted of the offense,
c. the individual was sentenced to incarceration for a term of imprisonment as a result of the conviction,

d. the individual was imprisoned solely on the basis of the conviction for the offense, and

e. (1) in the case of a pardon, a determination was made by either the Pardon and Parole Board or the Governor that the offense for which the individual was convicted, sentenced and imprisoned, including any lesser offenses, was not committed by the individual, or

(2) in the case of judicial relief, a court of competent jurisdiction found by clear and convincing evidence that the offense for which the individual was convicted, sentenced and imprisoned, including any lesser included offenses, was not committed by the individual and issued an order vacating, dismissing or reversing the conviction and sentence and providing that no further proceedings can be or will be held against the individual on any facts and circumstances alleged in the proceedings which had resulted in the conviction.

3. A claimant shall not be entitled to compensation for any part of a sentence in prison during which the claimant was also serving a concurrent sentence for a crime not covered by this subsection.

4. The total liability of the state and its political subdivisions on any claim within the scope of The Governmental Tort Claims Act arising out of wrongful criminal felony conviction resulting in imprisonment shall not exceed One Hundred Seventy-five Thousand Dollars ($175,000.00).

5. The provisions of this subsection shall apply to convictions occurring on or before the effective date of this act as well as convictions occurring after the effective date of this act. If a court of competent jurisdiction finds that retroactive application of this subsection is unconstitutional, the prospective application of this subsection shall remain valid.

C. No award for damages in an action or any claim against the state or a political subdivision shall include punitive or exemplary damages.

D. When the amount awarded to or settled upon multiple claimants exceeds the limitations of this section, any party may apply to the district court which has jurisdiction of the cause to apportion to each claimant the claimant's proper share of the total amount as limited herein. The share apportioned to each claimant shall be in the proportion that the ratio of the award or settlement made to him bears to the aggregate awards and settlements for all claims against the state or its political subdivisions arising out of the occurrence. When the amount of the aggregate losses presented by a single claimant exceeds the limits of paragraph 1 or 2 of subsection A of this section, each person suffering a loss shall be entitled to that person's proportionate share.

E. The total liability of resident physicians and interns while participating in a graduate medical education program of the University of Oklahoma College of Medicine, its affiliated institutions and the Oklahoma College of Osteopathic Medicine and Surgery shall not exceed One Hundred Thousand Dollars ($100,000.00).

F. The state or a political subdivision may petition the court that all parties and actions arising out of a single accident or occurrence shall be joined as provided by law, and upon order of the court the proceedings upon good cause shown shall be continued for a reasonable time or until such joinder has been completed. The state or political subdivision shall be allowed to interplead in any action which may impose on it any duty or liability pursuant to this act.
G. The liability of the state or political subdivision under The Governmental Tort Claims Act shall be several from that of any other person or entity, and the state or political subdivision shall only be liable for that percentage of total damages that corresponds to its percentage of total negligence. Nothing in this section shall be construed as increasing the liability limits imposed on the state or political subdivision under The Governmental Tort Claims Act.

Historical Data

The state or a political subdivision shall not be liable if a loss or claim results from:

1. Legislative functions;

2. Judicial, quasi-judicial, or prosecutorial functions, other than claims for wrongful criminal felony conviction resulting in imprisonment provided for in Section 154 of this title;

3. Execution or enforcement of the lawful orders of any court;

4. Adoption or enforcement of or failure to adopt or enforce a law, whether valid or invalid, including, but not limited to, any statute, charter provision, ordinance, resolution, rule, regulation or written policy;

5. Performance of or the failure to exercise or perform any act or service which is in the discretion of the state or political subdivision or its employees;

6. Civil disobedience, riot, insurrection or rebellion or the failure to provide, or the method of providing, police, law enforcement or fire protection;

7. Any claim based on the theory of attractive nuisance;

8. Snow or ice conditions or temporary or natural conditions on any public way or other public place due to weather conditions, unless the condition is affirmatively caused by the negligent act of the state or a political subdivision;

9. Entry upon any property where that entry is expressly or implied authorized by law;

10. Natural conditions of property of the state or political subdivision;

11. Assessment or collection of taxes or special assessments, license or registration fees, or other fees or charges imposed by law;

12. Licensing powers or functions including, but not limited to, the issuance, denial, suspension or revocation of or failure or refusal to issue, deny, suspend or revoke any permit, license, certificate, approval, order or similar authority;

13. Inspection powers or functions, including failure to make an inspection, review or approval, or making an inadequate or negligent inspection, review or approval of any property, real or personal, to determine whether the property complies with or violates any law or contains a hazard to health or safety, or fails to conform to a recognized standard;
14. Any loss to any person covered by any workers' compensation act or any employer's liability act;

15. Absence, condition, location or malfunction of any traffic or road sign, signal or warning device unless the absence, condition, location or malfunction is not corrected by the state or political subdivision responsible within a reasonable time after actual or constructive notice or the removal or destruction of such signs, signals or warning devices by third parties, action of weather elements or as a result of traffic collision except on failure of the state or political subdivision to correct the same within a reasonable time after actual or constructive notice. Nothing herein shall give rise to liability arising from the failure of the state or any political subdivision to initially place any of the above signs, signals or warning devices. The signs, signals and warning devices referred to herein are those used in connection with hazards normally connected with the use of roadways or public ways and do not apply to the duty to warn of special defects such as excavations or roadway obstructions;

16. Any claim which is limited or barred by any other law;

17. Misrepresentation, if unintentional;

18. An act or omission of an independent contractor or consultant or his employees, agents, subcontractors or suppliers or of a person other than an employee of the state or political subdivision at the time the act or omission occurred;

19. Theft by a third person of money in the custody of an employee unless the loss was sustained because of the negligence or wrongful act or omission of the employee;

20. Participation in or practice for any interscholastic or other athletic contest sponsored or conducted by or on the property of the state or a political subdivision;

21. Participation in any activity approved by a local board of education and held within a building or on the grounds of the school district served by that local board of education before or after normal school hours or on weekends;

22. Any court-ordered or Department of Corrections approved work release program; provided, however, this provision shall not apply to claims from individuals not in the custody of the Department of Corrections based on accidents involving motor vehicles owned or operated by the Department of Corrections;

23. The activities of the National Guard, the militia or other military organization administered by the Military Department of the state when on duty pursuant to the lawful orders of competent authority:
   a. in an effort to quell a riot,
   b. in response to a natural disaster or military attack, or
   c. if participating in a military mentor program ordered by the court;

24. Provision, equipping, operation or maintenance of any prison, jail or correctional facility, or injuries resulting from the parole or escape of a prisoner or injuries by a prisoner to any other prisoner; provided, however, this provision shall not apply to claims from individuals not in the custody of the Department of Corrections based on accidents involving motor vehicles owned or operated by the Department of Corrections;
25. Provision, equipping, operation or maintenance of any juvenile detention facility, or injuries resulting from the escape of a juvenile detainee, or injuries by a juvenile detainee to any other juvenile detainee;

26. Any claim or action based on the theory of manufacturer's products liability or breach of warranty, either expressed or implied;

27. Any claim or action based on the theory of indemnification or subrogation;

28. Any claim based upon an act or omission of an employee in the placement of children;

29. Acts or omissions done in conformance with then current recognized standards;

30. Maintenance of the state highway system or any portion thereof unless the claimant presents evidence which establishes either that the state failed to warn of the unsafe condition or that the loss would not have occurred but for a negligent affirmative act of the state;

31. Any confirmation of the existence or nonexistence of any effective financing statement on file in the office of the Secretary of State made in good faith by an employee of the office of the Secretary of State as required by the provisions of Section 1-9-320.6 of Title 12A of the Oklahoma Statutes; or

32. Any court-ordered community sentence.

Historical Data

Nothing contained in this act shall be construed as allowing an action or recovery against the state or any of its officers or employees on a claim or cause of action founded upon any loss occurring from a defect or dangerous condition on any road, street or highway which was in existence, whether known or unknown:

1. On October 1, 1985; or

2. When an existing facility became or becomes a part of the state highway system; or

3. When an existing facility became or becomes the maintenance responsibility of the state, to the extent of that responsibility as required by law.

To the extent that the state is required by law to maintain a road, street, or highway within the territorial limits of a political subdivision, the political subdivision shall not be liable for any loss occurring from a defect or dangerous condition in the area required to be maintained by the state.

**Historical Data**

A. Except as provided in subsection C, D or E of this section, the state or any political subdivision of the state or an independent contractor of the state shall have no liability for losses from any failure or malfunction occurring before December 31, 2002, which is caused directly or indirectly by the failure of computer software or any device containing a computer processor to accurately or properly recognize, calculate, display, sort, or otherwise process dates or times.

B. Except as provided in subsection C, D or E of this section, no claim or cause of action, including, without limitation, any civil action or action for declaratory or injunctive relief, whether arising out of contract or arising independent of contract, may be brought against the state or any political subdivision of the state or against an independent contractor or an officer or employee of the state or a political subdivision on the basis that a computer or other information system that is owned or operated by any of those persons produced, calculated or generated an incorrect date or failed to accurately store, process, provide or receive data. Any contract entered into by or on behalf of and in the capacity of this state, an immune contractor or an officer or employee of the state or any of its agencies or political subdivisions must include a provision that provides immunity to those persons for any breach of contract that is caused by an incorrect date being produced, calculated or generated by a computer or computer system or caused a computer or computer system to fail to accurately store, process, provide or receive data that is owned or operated by any of those persons. Any contract subject to the provisions of this section entered into on or after July 1, 1999, has the legal effect of including the immunity required by this section, and any provision of the contract which is in conflict with this section is void. Notwithstanding any other provision herein, the provisions of this subsection shall not provide immunity from fulfilling a contract or relieve the state or any political subdivision of the state of its obligation to fulfill the terms of a contract or to provide services or make payments under the terms of the contract in a reasonable length of time.

C. A claim may be brought pursuant to the Governmental Tort Claims Act for negligence caused directly or indirectly by the failure of computer software or any device containing a computer processor to accurately or properly recognize, calculate, display, sort, or otherwise process dates or times, if the failure resulted in bodily injury or death.

D. Neither the state or any political subdivision of the state shall be immune from a claim or cause of action if remediation efforts were not begun by January 1, 1999.

E. Nothing in this section shall limit the liability of any individual or entity to the state or any political subdivision of the state, and contracts between the state or any political subdivision of the state and an independent contractor will not include a provision, express or implied, that grants the independent contractor immunity from liability to the state or any political subdivision of the state for any breach of contract that is caused by an incorrect date being produced, calculated or generated by a computer or computer system that is owned or operated by the independent contractor.

F. As used in this section:
1. "Independent contractor" means a defendant, as defined in Section 2 of this act, providing, pursuant to contract, a computer program or software, a computer system, or providing computer technical assistance to the state or a political subdivision of the state;

2. "Remediation efforts" means:

   a. in the case of software, writing computer code to correct dates in data sensitive programs,

   b. in the case of embedded chips or systems, testing the embedded systems or chips to determine if they are year 2000 compliant or assisting vendors in testing for such compliance, and

   c. making necessary corrections to make the system compliant; and

3. "Computer system" means any electronic device or collection of devices, including support devices, networks and embedded chips, and excluding calculators that are not programmable, that contain computer programs or electronic instructions and that perform functions including logic, arithmetic, data processing, data storage and retrieval, communication or control.

_Historical Data_

A. Any person having a claim against the state or a political subdivision within the scope of Section 151 et seq. of this title shall present a claim to the state or political subdivision for any appropriate relief including the award of money damages.

B. Except as provided in subsection H of this section, claims against the state or a political subdivision are to be presented within one (1) year of the date the loss occurs. A claim against the state or a political subdivision shall be forever barred unless notice thereof is presented within one (1) year after the loss occurs.

C. A claim against the state shall be in writing and filed with the Office of the Risk Management Administrator of the Purchasing Division of the Office of Public Affairs who shall immediately notify the Attorney General and the agency concerned and conduct a diligent investigation of the validity of the claim within the time specified for approval or denial of claims by Section 157 of this title. A claim may be filed by certified mail with return receipt requested. A claim which is mailed shall be considered filed upon receipt by the Office of the Risk Management Administrator.

D. A claim against a political subdivision shall be in writing and filed with the office of the clerk of the governing body.

E. The written notice of claim to the state or a political subdivision shall state the date, time, place and circumstances of the claim, the identity of the state agency or agencies involved, the amount of compensation or other relief demanded, the name, address and telephone number of the claimant, and the name, address and telephone number of any agent authorized to settle the claim. Failure to state either the date, time, place and circumstances and amount of compensation demanded shall not invalidate the notice unless the claimant declines or refuses to furnish such information after demand by the state or political subdivision. The time for giving written notice of claim pursuant to the provisions of this section does not include the time during which the person injured is unable due to incapacitation from the injury to give such notice, not exceeding ninety (90) days of incapacity.

F. When the claim is one for death by wrongful act or omission, notice may be presented by the personal representative within one (1) year after the death occurs. If the person for whose death the claim is made has presented notice that would have been sufficient had he lived, an action for wrongful death may be brought without any additional notice.

G. Claims and suits against resident physicians or interns shall be made in accordance with the provisions of Titles 12 and 76 of the Oklahoma Statutes.
H. For purposes of claims based on wrongful felony conviction resulting in imprisonment provided for in Section 154 of this title, loss occurs on the date that the claimant receives a pardon based on actual innocence from the Governor or the date that the claimant receives judicial relief absolving the claimant of guilt based on actual innocence; provided, for persons whose basis for a claim occurred prior to the effective date of this act, the claim must be submitted within one (1) year after the effective date of this act.

**Historical Data**

A. A person may not initiate a suit against the state or a political subdivision unless the claim has been denied in whole or in part. A claim is deemed denied if the state or political subdivision fails to approve the claim in its entirety within ninety (90) days, unless the state or political subdivision has denied the claim or reached a settlement with the claimant before the expiration of that period. If the state or a political subdivision approves or denies the claim in ninety (90) days or less, the state or political subdivision shall give notice within five (5) days of such action to the claimant at the address listed in the claim. If the state or political subdivision fails to give the notice required by this subsection, the period for commencement of an action in subsection B of this section shall not begin until the expiration of the ninety-day period for approval. The claimant and the state or political subdivision may continue attempts to settle a claim, however, settlement negotiations do not extend the date of denial unless agreed to in writing by the claimant and the state or political subdivision.

B. No action for any cause arising under this act, Section 151 et seq. of this title, shall be maintained unless valid notice has been given and the action is commenced within one hundred eighty (180) days after denial of the claim as set forth in this section. The claimant and the state or political subdivision may agree in writing to extend the time to commence an action for the purpose of continuing to attempt settlement of the claim except no such extension shall be for longer than two (2) years from the date of the loss.

Historical Data

Title 51. Officers  
Chapter 5  
The Governmental Tort Claims Act  
Section 158 - Settlement or Defense of Claim - Effect of Liability Insurance.

A. The state or a political subdivision, after conferring with authorized legal counsel, may settle or defend against a claim or suit brought against it or its employee under this act subject to any procedural requirements imposed by statute, ordinance, resolution or written policy, and may appropriate money for the payment of amounts agreed upon. When the amount of any settlement exceeds Ten Thousand Dollars ($10,000.00), and any payment required by the settlement will not be paid through an applicable contract or policy of insurance, the settlement shall not be effective until approved by the district court and entered as a judgment as provided by law.

B. If a policy or contract of liability insurance covering the state or political subdivision or its employees is applicable, the terms of the policy govern the rights and obligations of the state or political subdivision and the insurer with respect to the investigation, settlement, payment and defense of claims or suits against the state or political subdivision or its employees covered by the policy. However, the insurer may not enter into a settlement for an amount which exceeds the insurance coverage without the approval of the governing body of the state or political subdivision or its designated representative if the state or political subdivision is insured.

C. Nothing in this section shall be construed to repeal or modify Sections 361 through 365.6 and 435 of Title 62 of the Oklahoma Statutes and it is intended that this section be construed in conformance with those sections.

D. The state or a political subdivision shall not be liable for any costs, judgments or settlements paid through an applicable contract or policy of insurance but shall be entitled to set off those payments against liability arising from the same occurrence.

E. The state or a political subdivision shall have the right of subrogation against the insurer issuing any applicable contractor policy of insurance to the monetary limit of said policy of insurance or contract, if judgment or settlement of any claim arising pursuant to this act results in the imposition of monetary liability upon the state or the political subdivision.

F. Judgements, orders, and settlements of claims shall be open public records unless sealed by the court for good cause shown.

Historical Data

A. Judgments recovered against the state or political subdivisions under the provisions of this act shall be enforced in the same manner and to the same extent as judgments are now enforced against the state or political subdivisions under the law except as herein provided.

B. If the judgment is obtained against the state or a political subdivision that has procured a contract or policy of liability or indemnity insurance protection, the holder of the judgment may use the methods of collecting the judgment which are provided by the policy or contract or law to the extent of the limits of coverage provided.

C. For the payment of any judgment obtained under the provisions of this act against a political subdivision that is a self-insurer or not fully covered by liability insurance, the manner of paying a money judgment shall be as follows. Proof of indebtedness, as required in Sections 362 through 364 of Title 62 of the Oklahoma Statutes and evidence of any estimated tax levy or increases necessary to reimburse the sinking fund for the purposes of the judgment as provided in Section 431 of Title 62 of the Oklahoma Statutes, and other evidence or statements which the court may require, shall be made to the court before final judgment is rendered. As an alternative to paying the money judgment out of the sinking fund at the rate of one-third (1/3) each year, the court, based on consideration of evidence and proof, may provide for the judgment to be paid over a period of not less than one (1) nor more than ten (10) years. The interest rate on any judgment when payment is extended more than three (3) years shall be at the rate prescribed by law for the first three (3) years and at the rate of six percent (6%) for each remaining year.

D. Money judgments against the state not payable by insurance shall be paid in the following manner. An agency whose act or omission gave rise to the judgment may, at its discretion and upon approval of the Director of State Finance, pay a judgment or any portion thereof from any funds available to it. Provided, however, no agency shall be required to pay a judgment prior to the fiscal year next following the fiscal year in which the judgment is obtained. Any such judgment may be paid at a rate of one-third (1/3) per fiscal year from funds available for operation of the agency.

E. Nothing in this act shall be interpreted as allowing liens on public property.

Historical Data

The state or political subdivision shall have the right to recover from an employee for any claim or action under this act or any other claim or action any payments made by it for any judgment or settlement, or portion thereof, and costs or fees by or on behalf of an employee's defense if it is shown that the conduct of the employee which gave rise to the claim or action was outside the scope of his employment, or if the employee fails to cooperate in good faith in the defense of the claim or action. A judgment or settlement in an action or claim under this act shall constitute a complete bar to any action by the claimant against an employee whose conduct gave rise to the claim resulting in that judgment or settlement. Nothing in this act shall be construed to authorize the state or political subdivision to pay for any punitive or exemplary damages rendered against an employee.

Historical Data

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act
Cite as: O.S. §. ___

Historical Data

When the state has a duty to defend any action pursuant to the provisions of this act, it shall be the duty of the Attorney General to defend all such actions, unless an agency of the state is authorized by law to employ its own attorneys, in which case said attorneys may defend such actions against the agency or the agency may request that the Attorney General defend such actions. If such a request is made, the Attorney General shall defend any such action.

**Historical Data**

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act
Section 162 - "Constitutional or Statutory Rights, Privileges or Immunities - Violation by Employee - Defending - Indemnification - Right of Recovery - Punitive or Exemplary Damages. The Government Tort Claims Act."

The Government Tort Claims Act.

A. The state or any political subdivision, subject to procedural requirements imposed by this section, other applicable statute, ordinance, resolution or written policy, shall:

1. Provide a defense for any employee as defined in Section 152 of this title when liability is sought for any violation of property rights or any rights, privileges or immunities secured by the Constitution or laws of the United States when alleged to have been committed by the employee while acting within the scope of employment;

2. Pay or cause to be paid any judgment entered in the courts of the United States, the State of Oklahoma or any other state against any employee or political subdivision or settlement agreed to by the political subdivision entered against any employee, and any costs or fees, for a violation of property rights or any rights, privileges or immunities secured by the Constitution or laws of the United States which occurred while the employee was acting within the scope of employment. The maximum aggregate amount of indemnification paid directly from funds of the state or any political subdivision to or on behalf of any employee pursuant to this section shall not exceed the maximum figures authorized by the provisions of Section 154 of this title, regardless of the number of persons who suffer damage, injury or death as a result of the occurrence, unless, in the case of a political subdivision, the political subdivision establishes higher limits by ordinance, if a municipality, or, as to other political subdivisions, by resolution, published as required by law; and

3. For any cause of action filed against an employee on or after January 1, 1990, post or cause to be posted any supersedeas or other bond ordered by the court.

B.

1. The state or a political subdivision shall not be required to indemnify any employee of the state or a political subdivision under the provisions of this section, unless the employee is judicially determined to be entitled to such indemnification and a final judgment therefor is entered. The exclusive means of recovering indemnification from the state shall be by filing an application for indemnification in the district court of the county where venue is proper as provided for in paragraph 2 of this subsection. The exclusive means of recovering indemnification from a political subdivision shall be by filing an application for indemnification in the trial court where the judgment was entered. If the federal trial court cannot hear the action, such application shall be filed in the district court of the county where the situs of the municipality is located. Actions to determine entitlement to indemnification shall be tried to the court, sitting without a jury.

2. Venue for actions to determine entitlement to indemnification from the state shall be in Oklahoma County, except that a constitutional state agency, board or commission may, upon
a resolution being filed with the Secretary of State, designate another situs for venue in lieu of Oklahoma County.

3. All applications for indemnification from the state or a political subdivision shall be filed in the name of the real party or parties in interest, and in no event shall any application be presented nor recovery made under the right of subrogation. Indemnification from the state as provided for in this subsection shall extend only to acts or omissions occurring on or after January 1, 1984. The employee of the state or a political subdivision must file an application for indemnification within thirty (30) days of final judgment, or the right to seek indemnification shall be lost forever.

4. In order to recover indemnification from the state or a political subdivision pursuant to this subsection, the court shall determine by a preponderance of the evidence that:

   a. the employee reasonably cooperated in good faith in the defense of the action upon which the judgment or settlement was awarded and for which indemnification is sought;

   b. the actions or omissions upon which such a judgment or settlement has been rendered were not the result of fraudulent conduct or corruption by the employee;

   c. the employee, in committing the acts or omissions upon which a judgment or settlement has been rendered was acting in good faith and within any applicable written administrative policies known to the employee at the time of the omissions or acts alleged;

   d. the employee was acting within the scope of employment at the time that the acts or omissions upon which a judgment or settlement has been rendered were committed by the employee;

   e. the acts or omissions of the employee upon which a judgment or settlement has been rendered were not motivated by invidious discriminatory animus directed toward race, sex, or national origin; and

   f. when punitive or exemplary damages are included in the total award rendered against the employee of a political subdivision, the indemnification amount sought for fees and costs does not include amounts attributable to the employee's defense against the punitive or exemplary damages in accordance with subsection D of this section.

5.

   a. Any indemnification judgment against the state under this section shall be an encumbrance against otherwise available unencumbered monies and unallocated unencumbered monies in the appropriations of the agency on whose behalf the employee to be indemnified was acting at the time of the act or omission upon which the judgment or settlement was awarded and for which indemnification was sought.

   b. If sufficient unencumbered monies or unallocated unencumbered monies do not exist in the agency's appropriations to pay the indemnification, the agency shall make application to the Risk Management Division of the Office of Public Affairs for full payment of the indemnification out of the Tort Claims Liability Revolving Fund established pursuant to Section 85.35 of Title 74 of the Oklahoma Statutes. Payment out of this fund shall be authorized if there are sufficient monies greater than the sum total of the then
pending fund indemnification judgment requests, and the reserves for future tort claims as certified by the Director of Risk Management.

c. If sufficient monies do not exist in the Tort Claims Liability Revolving Fund, the agency shall request the Legislature to make an appropriation sufficient to pay the indemnification.

d. Any indemnification judgment against a political subdivision shall be paid as provided in Sections 361 through 365.6 of Title 62 of the Oklahoma Statutes and Section 159 of this title.

C. The state or political subdivision shall have the right to recover from an employee the amount expended by the state or political subdivision to provide a defense, or pay a settlement agreed to by the employee and the state or political subdivision, or pay the final judgment, if it is shown that the employee's conduct which gave rise to the action was fraudulent or corrupt or if the employee fails to reasonably cooperate in good faith in defense of the action.

D. The state or a political subdivision shall not, under any circumstances, be responsible to pay or indemnify employee for any punitive or exemplary damages rendered against the employee, nor to pay for any defense, judgment, settlement, costs or fees which are paid or covered by any applicable policy or contract of insurance. Where any civil rights judgment upon which indemnification under subsection B of this section is applied for by an employee of the state includes an award for both actual and punitive or exemplary damages, the total amount of fees and costs for which indemnification may be allowed shall be limited to the percentage of fees and costs in the total award that the percentage of the award of actual damages bears to the total judgment awarded. It is the public policy of the State of Oklahoma that the state or a political subdivision may indemnify its employee for actual damages, fees, and costs as provided herein in any case in which the findings set out in paragraph B of this section have been determined.

E. Nothing in this section shall be construed to waive any immunities available to the state under the terms of the Eleventh Amendment to the Constitution of the United States. Any immunity or other bar to a civil lawsuit under state or federal law shall remain in effect. The fact that the state or a political subdivision may relieve an employee from all judgments, settlements, costs or fees arising from the civil lawsuit shall not, under any circumstances, be communicated to any trier of fact in the case of any trial by jury.

Historical Data

Title 51. Officers  
Chapter 5  
The Governmental Tort Claims Act  
Section 163 - Venue - Parties - Service of Process - Evidence of Insurance
Cite as: O.S. §, __ __

The Government Tort Claims Act.

A. Venue for actions against the state within the scope of this act shall be either the county in which the cause of action arose or Oklahoma County, except that a constitutional state agency, board or commission may, upon resolution filed with the Secretary of State, designate another situs for venue in lieu of Oklahoma County.

B. Actions against all political subdivisions within the scope of this act shall be brought in the county in which the situs of the political subdivision is located or in the county in which the cause of action arose; provided, any action brought against a municipality which is an owner of a dam, based upon the construction, maintenance, or operation of the dam, shall be brought in the county where the dam or a major portion of the dam is located.

C. Suits instituted pursuant to the provisions of this act shall name as defendant the state or the political subdivision against which liability is sought to be established. In no instance shall an employee of the state or political subdivision acting within the scope of his employment be named as defendant with the exception that suits based on the conduct of resident physicians and interns shall be made against the individual consistent with the provisions of Title 12 of the Oklahoma Statutes.

D. All actions against the state or political subdivision shall be filed in the name of the real party or parties in interest, and in no event shall any claim be presented nor recovery be made under the right of subrogation.

E. In all actions against the state, service shall be perfected by mailing, by certified mail, return receipt requested, a summons and a copy of the petition to the Attorney General. Claimant shall also mail, by certified mail, return receipt requested, a copy of the summons and a copy of the petition to the administrative head of the state agency or agencies involved and a copy of the summons and a copy of the petition to the Risk Management Administrator of the Purchasing Division of the Office of Public Affairs.

F. In suits against political subdivisions the petition and summons shall be served in the manner prescribed by law for civil cases generally. If no method is prescribed by law, then service may be had on the administrative head of the political subdivision being sued, if available, and if not, the court in which the suit is pending may authorize service in such manner as may be calculated to afford the political subdivision a fair opportunity to answer and defend the suit.

G. No attempt shall be made in the trial of any action brought against the state or any political subdivision or employee within the scope of this act to suggest the existence of any insurance which covers in whole or in part any judgment or award which may be rendered in favor of the plaintiff.
Historical Data

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act
Section 164 - Application of Oklahoma Laws and Statutes and Rules of Procedure
Cite as: O.S. §__

The Government Tort Claims Act.

The laws and statutes of the State of Oklahoma and the Rules of Civil Procedure, as promulgated and adopted by the Supreme Court of Oklahoma insofar as applicable and to the extent that such rules are not inconsistent with the provisions of this act, shall apply to and govern all actions brought under the provisions of this act.

Historical Data

The Government Tort Claims Act.

This act does not apply to any claim against any political subdivision or employee arising before the effective date of this act. Any such claim may be presented and enforced to the same extent and subject to the same procedures and restrictions as if this act had not been adopted.

_Historical Data_

The Government Tort Claims Act.

The distinction existing between governmental functions and proprietary functions of political subdivisions shall not be affected by the provisions of this act; however the provisions of this act shall apply to both governmental and proprietary functions.

**Historical Data**

Title 51. Officers  
Chapter 5  
The Governmental Tort Claims Act  
Section 167 - Insurance.

The Government Tort Claims Act.

A. The governing body of any municipality may:

1. Insure the municipality against all or any part of any liability it may incur for death, injury or disability of any person or for damage to property, either real or personal;

2. Insure any employee of the municipality against all or any part of his liability for injury or damage resulting from an act or omission in the scope of employment;

3. Insure against the expense of defending a claim against the municipality or its employee, whether or not liability exists on such claim; or

4. Insure the municipality or its employee against any loss, damage or liability as defined by Sections 702 through 708 of Title 36 of the Oklahoma Statutes, or other forms of insurance provided for in Title 36 of the Oklahoma Statutes. The cost or premium of any such insurance is a proper expenditure of the municipality.

As used in this subsection, "employee" means any person who has acted in behalf of a municipality, whether that person is acting on a permanent or temporary basis with or without being compensated or on a full-time or part-time basis. Employee also includes all elected or appointed officers, members of governing bodies of a municipality, and persons appointed, and other persons designated by a municipality to act in its behalf.

B. Any insurance authorized by law to be purchased, obtained or provided by a municipality may be provided by:

1. Self-insurance, which may be, but is not required to be, funded by appropriations to establish or maintain reserves for self-insurance purposes. Any self-insurance reserve fund shall be nonfiscal and shall not be considered in computing any levy when the municipality makes its annual estimate for needed appropriations;

2. Insurance in any insurer authorized to transact insurance in this state;

3. Insurance secured in accordance with any other method provided by law; or

4. Any combination of insurance authorized by this section.
C. Two or more municipalities or public agencies, by interlocal agreement made pursuant to Sections 1001 et seq. of Title 74 of the Oklahoma Statutes, may provide insurance for any purpose by any one or more of the methods specified in this section. The pooling of self-insured reserves, claims or losses among governments as authorized in this act shall not be construed to be transacting insurance nor otherwise subject to the provisions of the laws of this state regulating insurance or insurance companies. Two or more municipalities may also be insured under a master policy or contract of insurance. Premium costs may be set individually for each municipality or apportioned among participating municipalities as provided by the master policy or contract.

**Historical Data**

A. The board of education of any school district may:

1. Insure the school district against all or any part of any liability it may incur for death, injury or disability of any person, or for damage to property, either real or personal;

2. Insure any employee of the school district against all or any part of his liability for injury or damage resulting from an act or omission in the scope of employment;

3. Insure against the expense of defending a claim against the school district or its employee, whether or not liability exists on such claim; or

4. Insure the school district or its employee against any loss, damage or liability as defined by Sections 702 through 708 of Title 36 of the Oklahoma Statutes, or other forms of insurance provided for in Title 36 of the Oklahoma Statutes. The cost or premium of any such insurance is a proper expenditure of the school district.

As used in this subsection, "employee" means any person who has acted in behalf of a school district, whether that person is acting on a permanent or temporary basis with or without being compensated or on a full-time or part-time basis. Employee also includes all elected or appointed officers, members of governing bodies of a school district, and persons appointed, and other persons designated by a school district to act in its behalf.

B. Any insurance authorized by law to be purchased, obtained or provided by a school district may be provided by:

1. Self-insurance, which may be, but is not required to be, funded by appropriations to establish or maintain reserves for self-insurance purposes. Any self-insurance reserve fund shall be nonfiscal and shall not be considered in computing any levy when the school district makes its annual estimate for needed appropriations;

2. Insurance in any insurer authorized to transact insurance in this state;

3. Insurance secured in accordance with any other method provided by law; or

4. Any combination of insurance authorized by this section.
C. Two or more school districts or public agencies, by interlocal agreement made pursuant to Sections 1001 et seq. of Title 74 of the Oklahoma Statutes, may provide insurance for any purpose by any one or more of the methods specified in this section. The pooling of self-insured reserves, claims or losses among governments as authorized in this section shall not be construed to be transacting insurance nor otherwise subject to the provisions of the laws of this state regulating insurance or insurance companies. Two or more school districts may also be insured under a master policy or contract of insurance. Premium costs may be set individually for each school district or apportioned among participating school districts as provided by the master policy or contract.

Historical Data

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act
Section 169 - Counties - Insurance.
Cite as: O.S. § __ __

The Government Tort Claims Act.

A. The governing body of any county may:

1. Insure the county against all or any part of any liability it may incur for death, injury or disability of any person or for damage to property, either real or personal;

2. Insure any employee of the county against all or any part of his liability for injury or damage resulting from an act or omission in the scope of employment;

3. Insure against the expense of defending a claim against the county or its employee, whether or not liability exists on such claim; or

4. Insure the county or its employee against any loss, damage or liability as defined by Sections 702 through 708 of Title 36 of the Oklahoma Statutes, or other forms of insurance provided for in Title 36 of the Oklahoma Statutes. The cost or premium of any such insurance is a proper expenditure of the county.

As used in this subsection, "employee" means any person who has acted in behalf of a county, whether that person is acting on a permanent or temporary basis with or without being compensated or on a full-time or part-time basis. Employee also includes all elected or appointed officers, members of governing bodies of a county, and persons appointed, and other persons designated by a county to act in its behalf.

B. Any insurance authorized by law to be purchased, obtained or provided by a county may be provided by:

1. Self-insurance, which may be, but is not required to be, funded by appropriations to establish or maintain reserves for self-insurance purposes. Any self-insurance reserve fund shall be nonfiscal and shall not be considered in computing any levy when the county makes its annual estimate for needed appropriations;

2. Insurance in any insurer authorized to transact insurance in this state;

3. Insurance secured in accordance with any other method provided by law; or

4. Any combination of insurance authorized by this section.
C. Two or more counties or public agencies, by interlocal agreement made pursuant to Sections 100 et seq. of Title 74 of the Oklahoma Statutes, may provide insurance for any purpose by any one or more of the methods specified in this section. The pooling of self-insured reserves, claims or losses among governments as authorized in this act shall not be construed to be transacting insurance nor otherwise subject to the provisions of the laws of this state regulating insurance or insurance companies. Two or more counties may also be insured under a master policy or contract of insurance. Premium costs may be set individually for each county or apportioned among participating counties as provided by the master policy or contract.

**Historical Data**

This act is exclusive and supersedes all home rule charter provisions and special laws on the same subject heretofore, and all acts or parts of acts in conflict herewith are repealed.

**Historical Data**

A. Except as otherwise provided by law, every partnership transacting business in this state under a fictitious name, or a designation not showing the names of the persons interested as partners in the business, must file for recording with the Secretary of State, a certificate, stating the names in full of all the members of the partnership, their resident street addresses, the state or other jurisdiction of its organization and the physical office address of the partnership.

B. The provisions of subsection A of this section shall not apply to partnerships or limited partnerships which are transacting business under a name filed with the Secretary of State in compliance with other law.

Historical Data

The Commission may appoint in each county a county board consisting of either three, five, or seven members, the majority of whom shall constitute a quorum. These members shall serve without salary at the pleasure of the Commission. No candidate for office nor any elective officer shall serve as a member of the county board. Members of the Legislature and any elective official of the State of Oklahoma shall be disqualified to recommend for appointment any member of the county board.

It shall be the duty of the county departments to:

(a) Administer the provision of this act within their respective counties, subject to the rules and regulations prescribed by the Commission pursuant to the provisions of this act;

(b) Report to the Commission at such times and in such manner and form as the Commission may from time to time direct.

Historical Data

Title 57. Prisons and Reformatories
Chapter 2
Section 52 - Sheriff to Provide Board and Necessary Articles - Compensation.
Cite as: O.S. § __ __

It shall be the duty of the sheriff of each county to provide bed clothing, washing, board and medical care when required, and all necessities for the comfort and welfare of prisoners as specified by the standards promulgated pursuant to Section 192 of Title 74 of the Oklahoma Statutes and he shall be allowed such compensation for services required by the provisions of Sections 41 through 64 of this title, as may be prescribed by the county commissioners. All purchases made pursuant to the provisions of this section shall be made pursuant to the purchasing procedures specified in Sections 1500 through 1505 of Title 19 of the Oklahoma Statutes, including the use of blanket purchase orders as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes.

Historical Data

Where the undertaking is a property bond, whether posted by a bail bondsman, the defendant personally, or by any other person, said bond shall give the legal description of the property, the assessed valuation, the amount of encumbrances, if any, and the status of the legal title, all by affidavit. Any property located within the state wherein the bail is allowed, that is subject to execution shall be accepted for security on a property bond for the market value of the property. Market value is defined to be four times the assessed valuation of the property as recorded on the tax rolls, less any encumbrances thereon; provided, that homesteads may be accepted as security for appearance if the homestead exemption is waived in writing. Such waiver shall be verified and executed by the spouse, if any. The property listed upon any property bond or bonds will be security on said bonds up to the aggregate amounts as follows:

(A) In the event of bonds written by a licensed property bondsman; four times the market value of said property.

(B) All other property bonds; in the face amount of the market value of said property.

The court clerk, upon the approval of a property bond, shall forthwith file a certified copy of said bond in the office of the county clerk in which the property is located, transmitting to the county clerk the filing fee which will be paid by the person executing said bond. The county clerk shall index said bond upon his tract index as a lien against said described property, and such bond shall be a lien upon the real estate described therein until a certificate discharging said bond shall be filed in the office of the county clerk. Said lien shall be superior to any conveyance, encumbrance or lien thereafter pertaining to said property. When said bond shall have been discharged, the clerk of said court shall issue to the surety a certificate of discharge describing the bond and the real property, which shall, upon filing with the county clerk and the payment of the filing fee, be recorded in the tract index. An abstract company preparing an abstract upon such real estate, shall be required to list in said abstract only the undischarged liens and shall not list any discharge liens.

Historical Data

Multiple Amendments Enacted During the 2003 Legislative Session


A. Express trusts may be created to issue obligations, enter into financing arrangements including, but not limited to, lease-leaseback, sale-leaseback, interest rate swaps and other similar transactions and to provide funds for the furtherance and accomplishment of any authorized and proper public function or purpose of the state or of any county or municipality or any and all combinations thereof, in real or personal property, or either or both, or in any estate or interest in either or both, with the state, or any county or municipality or any and all combinations thereof, as the beneficiary thereof by:

1. The express approval of the Legislature and the Governor if the State of Oklahoma is the beneficiary;

2. The express approval of two-thirds (2/3) of the membership of the governing body of the beneficiary if a county is a beneficiary;

3. The express approval of two-thirds (2/3) of the membership of the governing body of the beneficiary if a municipality is a beneficiary; or

4. The express approval of two-thirds (2/3) of the membership of the governing body of each beneficiary in the event a trust has more than one beneficiary; provided, that no funds of a beneficiary derived from sources other than the trust property, or the operation thereof, shall be charged with or expended for the execution of the trust, except by express action of the legislative authority of the beneficiary prior to the charging or expending of the funds. The officers or any other governmental agencies or authorities having the custody, management, or control of any property, real or personal or mixed, of the beneficiary of the trust, or of a proposed trust, which property shall be needful for the execution of the trust purposes, are authorized and empowered to lease the property for those purposes, after the acceptance of the beneficial interest therein by the beneficiary as hereinafter provided.

B. A municipality may convey title to real property which is used for an airport to the trustees of an industrial development authority trust whose beneficiary is the municipality. The industrial development authority trust must already have the custody, management, or control of the real property. The conveyance must be approved by a majority of the governing body of the municipality. A conveyance pursuant to this section may be made only for the sole purpose of allowing the authority to sell the property for fair market value when the property is to be used for industrial development purposes. Conveyances made pursuant to this subsection shall be made subject to any existing reversionary interest or other restrictions burdening the property and subject to any reversionary interest or other restriction considered prudent by the municipality.

C. The trustees of a public trust having the State of Oklahoma as beneficiary shall make and adopt bylaws for the due and orderly administration and regulation of the affairs of the public trust. All bylaws of
a public trust having the State of Oklahoma as beneficiary shall be submitted in writing to the Governor of
the State of Oklahoma. The Governor must approve the proposed bylaws before they take effect.

D. No public trust in which the State of Oklahoma is the beneficiary may be amended without a two-thirds
(2/3) vote of approval of the trustees of the trust; provided, that any amendment is subject to the approval
of the Governor of the State of Oklahoma. Any amendments shall be sent to the Governor within fifteen
(15) days of their adoption.

E. No trust in which a county or municipality is the beneficiary shall hereafter create an indebtedness or
obligation until the indebtedness or obligation has been approved by a two-thirds (2/3) vote of the
governing body of the beneficiary. In the event a trust has more than one beneficiary, as authorized by
this section, the trust shall not incur an indebtedness or obligation until the indebtedness or obligation has
been approved by a two-thirds (2/3) vote of the governing body of two-thirds (2/3) of the beneficiaries of
the trust.

F. All bonds described in subsection E of this section, after December 1, 1976, except bonds sold to the
federal government or any agency thereof or to any agency of the State of Oklahoma, shall be awarded
to the lowest and best bidder based upon open competitive public offering, advertised at least once a
week for two (2) successive weeks in a newspaper of general circulation in the county where the principal
office of the trust is located prior to the date on which bids are received and opened; provided,
competitive bidding may be waived on bond issues with the approval of three-fourths (3/4) of the trustees,
and a three-fourths (3/4) vote of the governing body of the beneficiary, unless the beneficiary is a county
in which case a two-thirds (2/3) vote of the members of the governing body shall be required, or three-
fourths (3/4) vote of the governing bodies of each of the beneficiaries of the trust, unless one of the
beneficiaries is a county in which case a two-thirds (2/3) vote of the members of the governing body of
such county shall be required. No bonds shall be sold for less than par value, except upon approval of
three-fourths (3/4) of the trustees, unless the beneficiary is a county in which case a two-thirds (2/3) vote of
the members of the governing body shall be required. In no event shall bonds be sold for less than
sixty-five percent (65%) of par value; provided, however, in no event shall the original purchaser from the
issuer of any bonds issued by any public trust for any purpose receive directly or indirectly any fees,
compensation, or other remuneration in excess of four percent (4%) of the price paid for the bonds by the
purchaser of the bonds from the original purchaser; and further provided, that the average coupon rate
thereon shall in no event exceed fourteen percent (14%) per annum. No public trust shall sell bonds for
less than ninety-six percent (96%) of par value until the public trust has received from the underwriter or
financial advisor or, in the absence of an underwriter or financial advisor, the initial purchaser of the
bonds, an estimated alternative financing structure or structures showing the estimated total interest and
principal cost of each alternative. At least one alternative financing structure shall include bonds sold to
the public at par. Any estimates shall be considered a public record of the public trust. Bonds, notes or
other evidences of indebtedness issued by any public trust shall be eligible for purchase by any state
banking association or corporation subject to such limitations as to investment quality as may be imposed
by regulations, rules or rulings of the State Banking Commissioner.

G. Public trusts created pursuant to this section shall file annually, with their respective beneficiaries,
copies of financial documents and reports sufficient to demonstrate the fiscal activity of such trust,
including, but not limited to, budgets, financial reports, bond indentures, and audits. Amendments to the
adopted budget shall be approved by the trustees of the public trust and recorded as such in the official
minutes of such trust.

H. Contracts for construction, labor, equipment, material or repairs in excess of Twenty-five Thousand
Dollars ($25,000.00) shall be awarded by public trusts to the lowest and best competitive bidder, pursuant
to public invitation to bid, which shall be published in the manner provided in the preceding section
hereof; the advertisements shall appear in the county where the work, or the major part of it, is to be
done, or the equipment or materials are to be delivered, or the services are to be rendered; provided,
however, should the trustee or the trustees find that an immediate emergency exists, which findings shall
be entered in the journal of the trust proceedings, by reason of which an immediate outlay of trust funds in
an amount exceeding Twenty-five Thousand Dollars ($25,000.00) is necessary in order to avoid loss of life, substantial damage to property, or damage to the public peace or safety, then the contracts may be made and entered into without public notice or competitive bids; provided that the provisions of this subsection shall not apply to contracts of industrial and cultural trusts. Notwithstanding the provisions of this subsection, equipment or materials may be purchased by a public trust directly from any contract duly awarded by this state or any state agency under the Oklahoma Central Purchasing Act, or from any contract duly awarded by a governmental entity which is the beneficiary of the public trust.

I. Any public trust created pursuant to the provisions of this section shall have the power to acquire lands by use of eminent domain in the same manner and according to the procedures provided for in Sections 51 through 65 of Title 66 of the Oklahoma Statutes. Any exercise of the power of eminent domain by a public trust pursuant to the provisions of this section shall be limited to the furtherance of public purpose projects involving revenue-producing utility projects of which the public trust retains ownership; provided, for public trusts in which the State of Oklahoma is the beneficiary the exercise of the power of eminent domain may also be used for public purpose projects involving air transportation. Revenue-producing utility projects shall be limited to projects for the transportation, delivery, treatment, or furnishing of water for domestic purposes or for power, including, but not limited to the construction of lakes, pipelines, and water treatment plants or for projects for rail transportation. Any public trust formed pursuant to this section which has a county as its beneficiary shall have the power to acquire, by use of eminent domain, any lands located either inside the county, or contiguous to the county pursuant to the limitations imposed pursuant to this section.

J. Provisions of this section shall not apply to entities created under Sections 1324.1 through 1324.26 of Title 82 of the Oklahoma Statutes.

Version 2 (as amended by Laws 2003, SB 534, § 5, eff. November 1, 2003):

A. Express trusts may be created to issue obligations and to provide funds for the furtherance and accomplishment of any authorized and proper public function or purpose of the state or of any county or municipality or any and all combinations thereof, in real or personal property, or either or both, or in any estate or interest in either or both, with the state, or any county or municipality or any and all combinations thereof, as the beneficiary thereof by:

1. The express approval of the Legislature and the Governor if the State of Oklahoma is the beneficiary;

2. The express approval of two-thirds (2/3) of the membership of the governing body of the beneficiary if a county is a beneficiary;

3. The express approval of two-thirds (2/3) of the membership of the governing body of the beneficiary if a municipality is a beneficiary; or

4. The express approval of two-thirds (2/3) of the membership of the governing body of each beneficiary in the event a trust has more than one beneficiary; provided, that no funds of a beneficiary derived from sources other than the trust property, or the operation thereof, shall be charged with or expended for the execution of the trust, except by express action of the legislative authority of the beneficiary prior to the charging or expending of the funds. The officers or any other governmental agencies or authorities having the custody, management, or control of any property, real or personal or mixed, of the beneficiary of the trust, or of a proposed trust, which property shall be needful for the execution of the trust purposes, are authorized and empowered to lease the property for those purposes, after the acceptance of the beneficial interest therein by the beneficiary as hereinafter provided.
B. A municipality may convey title to real property which is used for an airport to the trustees of an industrial development authority trust whose beneficiary is the municipality. The industrial development authority trust must already have the custody, management, or control of the real property. The conveyance must be approved by a majority of the governing body of the municipality. A conveyance pursuant to this section may be made only for the sole purpose of allowing the authority to sell the property for fair market value when the property is to be used for industrial development purposes. Conveyances made pursuant to this subsection shall be made subject to any existing reversionary interest or other restrictions burdening the property and subject to any reversionary interest or other restriction considered prudent by the municipality.

C. The trustees of a public trust having the State of Oklahoma as beneficiary shall make and adopt bylaws for the due and orderly administration and regulation of the affairs of the public trust. All bylaws of a public trust having the State of Oklahoma as beneficiary shall be submitted in writing to the Governor of the State of Oklahoma. The Governor must approve the proposed bylaws before they take effect.

D. No public trust in which the State of Oklahoma is the beneficiary may be amended without a two-thirds (2/3) vote of approval of the trustees of the trust; provided, that any amendment is subject to the approval of the Governor of the State of Oklahoma. Any amendments shall be sent to the Governor within fifteen (15) days of their adoption.

E. No trust in which a county or municipality is the beneficiary shall hereafter create an indebtedness or obligation until the indebtedness or obligation has been approved by a two-thirds (2/3) vote of the governing body of the beneficiary. In the event a trust has more than one beneficiary, as authorized by this section, the trust shall not incur an indebtedness or obligation until the indebtedness or obligation has been approved by a two-thirds (2/3) vote of the governing body of two-thirds (2/3) of the beneficiaries of the trust.

F. All bonds described in subsection E of this section, after December 1, 1976, except bonds sold to the federal government or any agency thereof or to any agency of the State of Oklahoma, shall be awarded to the lowest and best bidder based upon open competitive public offering, advertised at least once a week for two (2) successive weeks in a newspaper of general circulation in the county where the principal office of the trust is located prior to the date on which bids are received and opened; provided, competitive bidding may be waived on bond issues with the approval of three-fourths (3/4) of the trustees, and a three-fourths (3/4) vote of the governing body of the beneficiary, unless the beneficiary is a county in which case a two-thirds (2/3) vote of the members of the governing body shall be required, or three-fourths (3/4) vote of the governing bodies of each of the beneficiaries of the trust, unless one of the beneficiaries is a county in which case a two-thirds (2/3) vote of the members of the governing body of such county shall be required. No bonds shall be sold for less than par value, except upon approval of three-fourths (3/4) of the trustees, unless the beneficiary is a county in which case a two-thirds (2/3) vote of the members of the governing body shall be required. In no event shall bonds be sold for less than sixty-five percent (65%) of par value; provided, however, in no event shall the original purchaser from the issuer of any bonds issued by any public trust for any purpose receive directly or indirectly any fees, compensation, or other remuneration in excess of four percent (4%) of the price paid for the bonds by the purchaser of the bonds from the original purchaser; and further provided, that the average coupon rate thereon shall in no event exceed fourteen percent (14%) per annum. No public trust shall sell bonds for less than ninety-six percent (96%) of par value until the public trust has received from the underwriter or financial advisor or, in the absence of an underwriter or financial advisor, the initial purchaser of the bonds, an estimated alternative financing structure or structures showing the estimated total interest and principal cost of each alternative. At least one alternative financing structure shall include bonds sold to the public at par. Any estimates shall be considered a public record of the public trust. Bonds, notes or other evidences of indebtedness issued by any public trust shall be eligible for purchase by any state banking association or corporation subject to such limitations as to investment quality as may be imposed by regulations, rules or rulings of the State Banking Commissioner.
G. Public trusts created pursuant to this section shall file annually, with their respective beneficiaries, copies of financial documents and reports sufficient to demonstrate the fiscal activity of such trust, including, but not limited to, budgets, financial reports, bond indentures, and audits. Amendments to the adopted budget shall be approved by the trustees of the public trust and recorded as such in the official minutes of such trust.

H. Contracts for construction, labor, equipment, material or repairs in excess of Twenty-five Thousand Dollars ($25,000.00) shall be awarded by public trusts to the lowest and best competitive bidder, pursuant to public invitation to bid, which shall be published in the manner provided in the preceding section hereof; the advertisements shall appear in the county where the work, or the major part of it, is to be done, or the equipment or materials are to be delivered, or the services are to be rendered; provided, however, should the trustee or the trustees find that an immediate emergency exists, which findings shall be entered in the journal of the trust proceedings, by reason of which an immediate outlay of trust funds in an amount exceeding Twenty-five Thousand Dollars ($25,000.00) is necessary in order to avoid loss of life, substantial damage to property, or damage to the public peace or safety, then the contracts may be made and entered into without public notice or competitive bids; provided that the provisions of this subsection shall not apply to contracts of industrial and cultural trusts. Notwithstanding the provisions of this subsection, equipment or materials may be purchased by a public trust directly from any contract duly awarded by this state or any state agency under the Oklahoma Central Purchasing Act, or from any contract duly awarded by a governmental entity which is the beneficiary of the public trust.

I. Any public trust created pursuant to the provisions of this section shall have the power to acquire lands by use of eminent domain in the same manner and according to the procedures provided for in Sections 51 through 65 of Title 66 of the Oklahoma Statutes. Any exercise of the power of eminent domain by a public trust pursuant to the provisions of this section shall be limited to the furtherance of public purpose projects involving revenue-producing utility projects of which the public trust retains ownership; provided, for public trusts in which the State of Oklahoma is the beneficiary the exercise of the power of eminent domain may also be used for public purpose projects involving air transportation. Revenue-producing utility projects shall be limited to projects for the transportation, delivery, treatment, or furnishing of water for domestic purposes or for power, including, but not limited to the construction of lakes, pipelines, and water treatment plants or for projects for rail transportation. Any public trust formed pursuant to this section which has a county as its beneficiary shall have the power to acquire, by use of eminent domain, any lands located either inside the county, or contiguous to the county pursuant to the limitations imposed pursuant to this section.

J. Provisions of this section shall not apply to entities created under Sections 1324.1 through 1324.26 of Title 82 of the Oklahoma Statutes.

K. Any trust created under this act, in whole or in part, to operate, administer or oversee any county jail facility shall consist of not less than five members and include a county commissioner and the county sheriff, or their designee, and one member appointed by each of the county commissioners. The appointed members shall not be elected officials.
Historical Data

Any instrument in writing leasing or lending or giving option to purchase any personal property, used in
the digging, drilling, completing or equipping of an oil and gas well shall be void as against innocent
purchasers or creditors of the lessee or bailee, unless the original instrument, or a true copy thereof, shall
have been filed prior to the time the rights of any innocent purchaser or the creditors of the lessee or
bailee accrue or come into being, in the office of the county clerk of the county in which the lessee or
bailee keeps or uses such personal property.

Historical Data

Laws 1941, p. 265, § 1.
The said instrument shall be filed and indexed by the county clerk in the same manner in which chattel mortgages are now filed and indexed.

**Historical Data**

Laws 1941 P. 266, Sec. 2.
As used in the Uniform Unclaimed Property Act, unless the context otherwise requires:

1. "Apparent owner" means the person whose name appears on the records of the holder as the person entitled to property held, issued, or owing by the holder;

2. "Attorney General" means the chief legal officer of this state;

3. "Banking organization" means any bank, trust company, savings bank, safe deposit company, private banker, or any organization defined by other law as a bank or banking organization;

4. "Business association" means a non-public corporation, joint-stock company, investment company, business trust, partnership, or association for business purposes of two or more individuals whether or not for profit, including a banking organization, financial organization, insurance company, or utility;

5. "Domicile" means the state of incorporation of a corporation and the state of the principal place of business of an unincorporated person;

6. "Financial organization" means a savings and loan association, building and loan association, or credit union;

7. "Holder" means a person, wherever organized or domiciled, who is:
   a. in possession of property belonging to another,
   b. a trustee, or
   c. indebted to another on an obligation;

8. "Insurance company" means an association, corporation, fraternal or mutual benefit organization, whether or not for profit, which is engaged in providing insurance coverage, including accidental, burial, casualty, credit life, contract performance, dental, fidelity, fire, health, hospitalization, illness, life (including endowments and annuities), malpractice, marine, mortgage, surety, and wage protection insurance;

9. "Intangible property" includes:
   a. money, checks, drafts, deposits, interest, dividends, and income;
   b. credit balances, customer overpayments, security deposits, refunds, credit memos, unpaid wages, unused airline tickets, and unidentified remittances;
   c. stocks and other intangible ownership interests in business associations;
d. monies deposited to redeem stocks, bonds, coupons, and other securities, or to make distributions;

e. amounts due and payable under the terms of insurance policies; and

f. amounts distributable from a trust or custodial fund established under a plan to provide health, welfare, pension, vacation, severance, retirement, death, stock purchase, profit sharing, employee savings, supplemental unemployment insurance, or similar benefits;

10. "Last-known address" means a description of the location of the apparent owner sufficient for the purpose of the delivery of mail;

11. "Memorandum" shall include a mark, symbol or statement indicating knowledge of or interest in funds on deposit;

12. "Mineral proceeds" includes:

   a. all obligations to pay mineral proceeds resulting from the production and sale of minerals, including net revenue interest, royalties, overriding royalties, production payments, and payments under joint operating agreements; and

   b. all obligations for the acquisition and retention of a mineral lease, including bonuses, delay rentals, shut-in royalties, and minimum royalties;

13. "Museum" means institution which is located in this state and operated by a nonprofit corporation or a public agency primarily for educational, scientific, historic preservation or aesthetic purposes, and which owns, borrows, cares for, exhibits, studies archives or catalogues property. "Museum" includes, but is not limited to, historical societies, historical sites or landmarks, parks, monuments and libraries;

14. "Owner" means a depositor in the case of a deposit, a beneficiary in case of a trust other than a deposit in trust, a creditor, claimant, or payee in the case of other intangible property, or a person having a legal or equitable interest in property subject to the Uniform Unclaimed Property Act or the person's legal representative. Where more than one person is an owner, the property shall not be presumed abandoned unless it has remained unclaimed by all of its owners for the periods hereinafter prescribed;

15. "Person" means an individual, business association, state or other government, governmental subdivision or agency, public corporation, public authority, estate, trust, two or more persons having a joint or common interest, or any other legal or commercial entity;

16. "State" means any state, district, commonwealth, territory, insular possession, or other area subject to the legislative authority of the United States;

17. “State Treasurer” or “Treasurer” means the duly elected and acting State Treasurer of Oklahoma;

18. “Tax Commission” or “Commission” means the Oklahoma Tax Commission; and

19. "Utility" means a person who owns or operates for public use any plant, equipment, property, franchise, or license for the transmission of communications, or the production, storage, transmission, sale, delivery, or furnishing of electricity, water, steam, or gas.
Historical Data

Intangible property held for the owner by a court, state or other government, governmental subdivision or agency, public corporation, or public authority which remains unclaimed by the owner for more than one (1) year after becoming payable or distributable is presumed abandoned.

Historical Data


Citationizer © Summary of Documents Citing This Document
A. A person holding property, tangible or intangible, presumed abandoned and subject to custody as unclaimed property under the Uniform Unclaimed Property Act shall report to the State Treasurer concerning the property as provided in this section.

B. The report must be verified and must include:

1. The name, if known, and last-known address, if any, of each person appearing from the records of the holder to be the owner of property of the value of Fifty Dollars ($50.00) or more presumed abandoned under the Uniform Unclaimed Property Act;

2. In the case of unclaimed funds of Fifty Dollars ($50.00) or more held or owing under any life or endowment insurance policy or annuity contract, the full name and last-known address of the insured or annuitant and of the beneficiary according to the records of the insurance company holding or owing the funds;

3. In the case of the contents of a safe deposit box or other safekeeping repository or of other tangible personal property, a description of the property and the place where it is held, which may be inspected by the State Treasurer, and any amounts, including offsets for drilling costs and rent, owing to the holder;

4. The nature and identifying number, if any, or description of the property and the amount appearing from the records to be due, except that items of value under Fifty Dollars ($50.00) each must be reported in the aggregate, except property which is one of a recurring number of continuous payments, including, but not limited to, royalties, annuities, dividends, distributions, and other sums presumed abandoned pursuant to subsection D of Section 655 of this title, all of which shall be reported in the same manner as property with a value of Fifty Dollars ($50.00) or more;

5. The date when the property became payable, demandable or returnable, and the date of the last transaction with the owner with respect to the property; and

6. In the case of a cashier's check, if known, the names and last-known addresses of the payee(s), the payor(s) and the purchaser(s).

C. If the person holding property presumed abandoned and subject to custody as unclaimed property is a successor to other persons who previously held the property for the apparent owner or if the name of the holder has changed while holding the property, the holder shall file with the report all known names and addresses of each previous holder of the property.

D. The report must be filed before November 1 of each year for property reportable as of the preceding September 1, but the report of any life insurance company must be filed before May 1 of each year for property reportable as of the preceding March 1. The State Treasurer may postpone the reporting date upon written request by any person required to file a report.
E. Not more than one hundred twenty (120) days before filing the report required by this section, the holder in possession of property presumed abandoned and subject to custody as unclaimed property under the Uniform Unclaimed Property Act shall send written notice to the apparent owner at the owner's last-known address informing the owner that the holder is in possession of property subject to the Uniform Unclaimed Property Act if:

1. The holder has in the records of the holder an address for the apparent owner which the holder's records do not disclose to be inaccurate;

2. The claim of the apparent owner is not barred by the statute of limitations; and

3. The property has a value of Fifty Dollars ($50.00) or more, or the property has a value of less than Fifty Dollars ($50.00) reportable pursuant to paragraph 4 of subsection B of this section. The holder is not required to send written notice to the owner if the holder has previously attempted to communicate with the owner, or otherwise exercised due diligence to ascertain the whereabouts of the owner. The mailing of notice by first-class mail to the last-known address of the owner by the holder shall constitute compliance with this subsection and, if done, no further act on the part of the holder shall be necessary.

F. Reports filed by a holder shall remain confidential except for that information required to be subject to public inspection pursuant to the Uniform Unclaimed Property Act.

**Historical Data**

This act shall be known and may be cited as the "Public Competitive Bidding Act of 1974".

Historical Data

As used in the Public Competitive Bidding Act of 1974:

1. "Administrator" means the State Construction Administrator of the Construction and Properties Division of the Department of Central Services;

2. "Awarding public agency" means the public agency which solicits and receives sealed bids on a particular public construction contract;

3. "Bidding documents" means the bid notice, instruction to bidders, plans and specifications, bidding form, bidding instructions, general conditions, special conditions and all other written instruments prepared by or on behalf of an awarding public agency for use by prospective bidders on a public construction contract;

4. "Chief administrative officer" means an individual responsible for directing the administration of a public agency. The term does not mean one or all of the individuals that make policy for a public agency;

5. "Public agency" means the State of Oklahoma, and any county, city, town, school district or other political subdivision of the state, any public trust, any public entity specifically created by the statutes of the State of Oklahoma or as a result of statutory authorization therefor, and any department, agency, board, bureau, commission, committee or authority of any of the foregoing public entities;

6. "Public construction contract" or "contract" means any contract, exceeding Twenty-five Thousand Dollars ($25,000.00) in amount, awarded by any public agency for the purpose of making any public improvements or constructing any public building or making repairs to or performing maintenance on the same except where the improvements, construction of any building or repairs to the same are improvements or buildings leased to a person or other legal entity exclusively for private and not for public use and no public tax revenues shall be expended on or for the contract unless the public tax revenues used for the project are authorized by a majority of the voters of the applicable public agency voting at an election held for that purpose and the public tax revenues do not exceed twenty-five percent (25%) of the total project cost. The amount of public tax dollars committed to the project will not exceed a fixed amount established by resolution of the governing body prior to or concurrent with approval of the project;

7. "Public improvement" means any beneficial or valuable change or addition, betterment, enhancement or amelioration of or upon any real property, or interest therein, belonging to a public agency, intended to enhance its value, beauty or utility or to adapt it to new or further purposes. The term does not include the direct purchase of materials, equipment or supplies by a public agency or any personal property as defined in subsection B of Section 430.1 of Title 62 of the Oklahoma Statutes; and

8. "Retainage" means the difference between the amount earned by the contractor on a public construction contract, with the work being accepted by the public agency, and the amount paid on said contract by the public agency.
Historical Data

Unless otherwise provided by law, all public construction contracts shall be let and awarded to the lowest responsible bidder, by free and open competitive bidding after solicitation for sealed bids, in accordance with the provisions of the Public Competitive Bidding Act of 1974. No work shall be commenced until a written contract is executed and all required bonds and insurance have been provided by the contractor to the awarding public agency.

**Historical Data**

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974
Section 103.1 - "Repealed by Laws 1984, c. 101, § 1, eff. July 1, 1984."
Cite as: O.S. §, __ __

Historical Data

The governing body of any political subdivision of this state may duly appoint as its agent any individual or individual of a legal entity, with whom the political subdivision has duly entered into a public contract pursuant to law, to make purchases necessary for carrying out the public contract.

**Historical Data**

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974
Section 103.3 - "Contracts for Construction, Labor, Equipment, Material or Repairs for Aircraft Maintenance Not Public Construction Contracts."
Cite as: O.S. § __ __


Historical Data

Nothing in the Public Competitive Bidding Act of 1974 shall be construed to prohibit a school district from erecting a building or making improvements on a force account basis. Contracts between a state agency and a school district for the purpose of emergency asbestos abatement shall be exempt from the provisions of the Public Competitive Bidding Act of 1974.

_Historical Data_


For purposes of the provisions of the Public Competitive Bidding Act of 1974, contracts not exceeding Fifty Thousand Dollars ($50,000.00) entered into solely for right-of-way clearance by the Transportation Commission and the Oklahoma Transportation Authority for the exclusive purpose of demolition and removal of buildings, foundations, slab floors, stem walls, steps, brush, shrubs, brickbats or stone and all rubbish, scrap iron, fencing, debris, and the installation of new right-of-way fencing, shall not be considered to be public construction contracts and shall not be required to be open for competitive bidding.

_Historical Data_

Added by Laws 1999, c. 341, § 1, eff. November 01, 1999.
Title 61. Public Buildings and Public Works  
Public Competitive Bidding Act of 1974  
Section 103.5 - Right of Way Clearance Contracts Below $50,000  
Cite as: O.S. § __ __

For purposes of the provisions of the Public Competitive Bidding Act of 1974, contracts not exceeding Fifty Thousand Dollars ($50,000.00) entered into solely for right-of-way clearance by the Transportation Commission and the Oklahoma Transportation Authority for the exclusive purpose of demolition and removal of buildings, foundations, slab floors, stem walls, steps, brush, shrubs, brickbats or stone and all rubbish, scrap iron, fencing, debris, and the installation of new right-of-way fencing, shall not be considered to be public construction contracts and shall not be required to be open for competitive bidding.

Historical Data

Added by Laws 1999, c. 341, § 1, eff. November 01, 1999.
All proposals to award public construction contracts shall be made equally and uniformly known by the awarding public agency to all prospective bidders and the public in the following manner:

1. Notice thereof shall be given by publication in a newspaper of general circulation and published in the county where the work, or the major part of it, is to be done, such notice by publication to be published in two consecutive weekly issues of said newspaper, with the first publication thereof to be at least twenty (20) days prior to the date set for opening bids; and

2. Notice thereof shall be sent to trade or construction publications for their use and information whenever the estimated cost of the contract exceeds Fifty Thousand Dollars ($50,000.00); provided however, that this section shall not be construed as requiring the publication of said notice in such trade or construction publication.

**Historical Data**

All bid notices shall set forth the following information:

1. The character of the proposed public construction contract in sufficient details that all bidders shall know exactly what their obligation will be, either in the bid notice itself or by reference to bidding documents on file in the main office of the awarding public agency; and

2. The name of the officer, agent or employee of the awarding public agency and the office location and address of such person, from whom a complete set of bidding documents regarding such proposed contract may be obtained, together with the amount of the cost deposit required therefor, if any; and

3. The date, time and place of opening of the sealed bids; and

4. The name and office location and address of the office of the awarding public agency to whom the sealed bids should be submitted; and

5. Any additional information regarding such proposed contract deemed by the awarding public agency to be of beneficial interest to prospective bidders or the public.

**Historical Data**

At least one complete set of bidding documents regarding a proposed public construction contract shall be on file in the main office of the awarding public agency at least twenty (20) days prior to the date set for opening bids. The officer, agent or employee of the awarding public agency designated in the bid notice shall have a sufficient number of complete sets of said bidding documents and shall provide a complete set of same to any prospective bidder, upon request; provided, however, that the awarding public agency may require a reasonable deposit for each such set; provided, that such deposit shall not exceed the actual cost of duplicating or printing. The public agency may retain all or part of said deposit if so stated in the notice for bids.

**Historical Data**

Title 61. Public Buildings and Public Works
Chapter
Public Competitive Bidding Act of 1974
Article
Section 107 - Requirements of Bids Exceeding Certain Amount.
Cite as: O.S. §, __ __

A. A bidder on a public construction contract exceeding Twenty-five Thousand Dollars ($25,000.00) shall accompany the bid with:

1. A certified check, cashier's check or bid bond equal to five percent (5%) of the bid, which shall be deposited with the awarding public agency as a guaranty; or

2. An irrevocable letter of credit containing terms the Construction and Properties Division of the Department of Central Services prescribes, issued by a financial institution insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation for the benefit of the state, on behalf of the awarding public agency, in an amount equal to five percent (5%) of the bid. The awarding public agency shall deposit the irrevocable letter of credit with the Division.

B. The cost of republication of the notice to bidders, actual expenses incurred by reason of the bidder's default and the difference between the low bid of the defaulting bidder and the amount of the bid of the bidder to whom the contract is subsequently awarded, but not to exceed the amount of the certified check, cashier's check, bid bond or irrevocable letter of credit may, at the discretion of the awarding public agency, be forfeited to the awarding public agency in the event the apparently successful bidder fails to execute the contract or fails to provide the required bonds or irrevocable letters of credit and insurance to the awarding public agency.

C. The public agency shall, upon receipt of notice from the awarding public agency, return a certified or cashier's check, bid bond, or irrevocable letter of credit to the successful bidder on execution and delivery of the contract and required bonds or irrevocable letters of credit and insurance. Checks of unsuccessful bidders shall be returned to them in accordance with the terms of the bid solicitation.

D. Nothing contained herein shall be construed so as to prevent the awarding public agency or the courts from exonerating the bidder and other parties to the bid security document from liability upon a timely showing that the bidder committed what the courts have determined under the common law to be an excusable bidding error and for that reason it would not be equitable to enforce the bid security.

Historical Data

Each bidder shall accompany his bid with a written statement under oath disclosing the following information:

1. The nature of any partnership, joint venture or other business relationships then in effect or which existed within one (1) year prior to the date of such statement with the architect, engineer or other party to the project;

2. Any such business relationship then in effect or which existed within one (1) year prior to the date of such statement between any officer or director of the bidding company and any officer or director of the architectural or engineering firm or other party to the project; and

3. The names of all persons having any such business relationships and the positions they hold with their respective companies or firms. If none of the business relationships hereinabove mentioned exist, then a statement to that effect.

*Historical Data*

Any bid received by the awarding public agency or an officer or employee thereof, more than ninety-six (96) hours excluding Saturdays, Sundays and holidays before the time set for the opening of bids, or any bid so received after the time set for opening of bids, shall not be considered by the awarding public agency and shall be returned unopened to the bidder submitting same.

**Historical Data**

Added by Laws 1974, c. 298, § 9, operative Aug. 1, 1974
Title 61. Public Buildings and Public Works
   Chapter
   Public Competitive Bidding Act of 1974
   Article Article
   Section 110 - Opening of Bids.
   Cite as: O.S. § __ __

All bids shall be sealed and opened only at the time and place mentioned in the bidding documents, and read aloud in the presence of an administrative officer of the awarding public agency. Such bid opening shall be open to the public and to all bidders.

Historical Data

The awarding of a contract to the lowest responsible bidder or bidders shall be made within thirty (30) days after the opening of bids unless the governing body of the awarding public agency, by formal recorded action and for good cause shown, provides for a reasonable extension of that period, which extension period shall not in any event exceed fifteen (15) days where only state or local funds are involved, or not to exceed ninety (90) days on any award of contract for the construction of a public improvement where funds are utilized which are furnished by an agency of the United States Government.

**Historical Data**

All bids, both successful and unsuccessful, and all contracts and required bonds shall be placed on file and maintained in the main office of the awarding public agency for a period of five (5) years from the date of opening of bids or for a period of three (3) years from the date of completion of the contract, whichever is longer, shall be open to public inspection and shall be matters of public record.

**Historical Data**

A. Except as otherwise provided by law, within the period of time, not to exceed sixty (60) days, specified in the bid notice by the awarding public agency, a contract embodying the terms set forth in the bidding documents shall be executed by the awarding public agency and the successful bidder. No bidder shall obtain any property right in a contract awarded under the provisions of the Public Competitive Bidding Act of 1974 until the contract has been fully executed by both the bidder and the awarding public agency.

B. Except as otherwise provided by law, within the period of time specified in subsection A of this section, the following shall be provided by the contractor to the awarding public agency for contracts exceeding Twenty-five Thousand Dollars ($25,000.00):

1. A bond or irrevocable letter of credit complying with the provisions of Section 1 of this title;

2. A bond in a sum equal to the contract price, with adequate surety, or an irrevocable letter of credit containing terms prescribed by the Construction and Properties Division of the Department of Central Services issued by a financial institution insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation for the benefit of the state, on behalf of the awarding public agency, in a sum equal to the contract price, to ensure the proper and prompt completion of the work in accordance with the provisions of the contract and bidding documents;

3. A bond in a sum equal to the contract price or an irrevocable letter of credit containing terms as prescribed by the Division issued by a financial institution insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation for the benefit of the state, on behalf of the awarding public agency, in a sum equal to the contract price, to protect the awarding public agency against defective workmanship and materials for a period of one (1) year after acceptance of the project; and

4. Public liability and workers’ compensation insurance during construction in reasonable amounts. A public agency may require the contractor to name the public agency and its architects or engineers, or both, as an additional assured under the public liability insurance, which requirement, if made, shall be specifically set forth in the bidding documents.

C. If the contractor needs additional time in which to obtain the bond required pursuant to subsection B of this section, the contractor may request and the awarding agency may allow the contractor an additional sixty (60) days in which to obtain the bond.

D.

1. After the award of a contract, but prior to its execution, an awarding public agency, upon discovery of an administrative error in the award process that would void an otherwise valid award, may suspend the time of execution of the contract. The agency may rescind the award and readvertise for bids, or may direct correction of the error and award the contract to the lowest responsible bidder, whichever shall be in the best interests of the state.
2. If the awarding public agency has a governing body, the agency shall, at the next regularly scheduled public business meeting of the governing body of the agency, upon the record, present to the governing body that an error has been made in the award process and shall state the nature of the error. The governing body, upon presentation of the facts of the error, may rescind the award and readvertise for bids, or may direct correction of the error and award the contract to the lowest responsible bidder, whichever shall be in the best interests of the state.

E. No public agency shall require for any public construction project, nor shall any general contractor submit a project bid based on acquiring or participating in, any wrap-up, wrap-around, or controlled insurance program. For the purposes of this subsection, “wrap-up, wrap-around, or controlled insurance program” means any insurance program that has the effect of disabling or rendering inapplicable any workers’ compensation, commercial general liability, builders’ risk, completed operations, or excess liability insurance coverage carried by a subcontractor that is engaged or to be engaged on a public construction project.

F. This act shall not apply to the public construction projects of constitutional agencies which had authorized a wrap-up, wrap-around, or controlled insurance program on or before April 11, 2000.

**Historical Data**

A. A public construction contract shall provide for partial payment based upon work completed. The contract shall provide that up to ten percent (10%) of all partial payments made shall be withheld as retainage. At any time the contractor has completed in excess of fifty percent (50%) of the total contract amount, the retainage shall be reduced to five percent (5%) of the amount earned to date if the owner or owner's duly authorized representative has determined that satisfactory progress is being made, and upon approval by the surety.

B. The Oklahoma Department of Transportation or the Oklahoma Turnpike Authority shall not withhold retainage on public construction contracts awarded by the Department or the Authority.

C. The Oklahoma Department of Transportation shall not withhold retainage or require any bond on projects awarded to railroads on the railroad's privately owned or operated rail property.

*Historical Data*

The contractor may, from time to time, withdraw any part, or the whole, of the amount which has been retained from partial payments to the contractor pursuant to the terms of contract, upon depositing with or delivery to the awarding public agency, or other appropriate public official designated in the contract document: (1) United States Treasury bonds, United States Treasury notes, United States Treasury bills, or (2) general obligation bonds of the State of Oklahoma, or (3) certificates of deposit from a state or national bank having its principal office in the State of Oklahoma. No retained amount shall be withdrawn which would represent an amount in excess of the market value of the securities at the time of deposit or of the par value of such securities, whichever is lower.

At the time of deposit of any securities the same shall be endorsed, if necessary, and shall be accompanied by a conditional assignment to the awarding public agency, or to the other public body designated as "owner" in the contract documents, which will empower the awarding public agency, or other appropriate public official designated to have custody of same, to negotiate same at any time to the extent necessary to cause the contract to be fulfilled. The securities which remain on deposit at the time of completion of any contract and observance by the parties to the contract of any other statutory obligations relative thereto shall be returned to the contractor.

**Historical Data**

The awarding public agency shall pay to the contractor interest at the rate of three-fourths percent (3/4\%) per month of the final payment due the contractor. For lump sum contracts the interest shall commence thirty (30) days after the work under the contract has been completed and accepted and all required material certifications and other documentation required by the contract have been furnished by the awarding public agency by the contractor, and shall run until the date when the final payment or estimate is tendered to the contractor.

For contracts bid by unit prices the interest shall commence sixty (60) days after the above conditions are satisfied. When contract quantities or the final payment amount is in dispute, the interest-bearing period shall be suspended until the conclusion of arbitration and settlement of the dispute.

**Historical Data**

The chief administrative officer and members of the governing body of the awarding public agency authorizing or awarding or supervising the execution of a public construction contract, and their relatives within the third degree of consanguinity or affinity, are forbidden to be interested directly or indirectly through stock ownership, partnership interest or otherwise in any such contract. Contracts entered into in violation of this section shall be void. Persons willfully violating this section shall be guilty of a felony and shall be subject to removal from office.

**Historical Data**

Any agreement or collusion among bidders, prospective bidders or material suppliers in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding, or otherwise, shall render the bids of such bidders void. Persons willfully violating this section shall be guilty of a felony. Each bidder shall accompany his bid with a sworn statement that he has not been a party to any such agreement. The form of the statement shall be substantially as provided in Section 85.22 of Title 74 of the Oklahoma Statutes, but modified in wording to refer to the appropriate public agency requesting bids.

**Historical Data**

A. Any disclosure by an employee of a public agency of the terms of a bid submitted in response to a bid notice issued by a public agency in advance of the time set for opening of all bids so submitted shall be unlawful. It shall also be unlawful for any person to solicit, possess or receive information which is to be contained in a bid notice of a public agency, for use in preparing a bid, in advance of the date on which said bid notice is to be made equally and uniformly known to all prospective bidders and the public, and it shall further be unlawful for any employee of a public agency to withhold or impede the distribution of said information after notice of the bid has been given, unless the solicitation of bids has been withdrawn or the particular information in question has been deleted or replaced through alteration of the bid notice and said withdrawal or alteration has been made equally and uniformly known. Any violation of this subsection shall be a felony and shall render the proceedings void and require solicitation and award anew.

B. The estimate of the actual cost of the project made by the public agency or the consultant for the agency shall not be considered confidential and shall be available to the public in accordance with the Oklahoma Open Records Act.

**Historical Data**

If an award is made to other than the lowest bidder, the awarding public agency shall accompany its action with a publicized statement setting forth the reason for its action. Such statement shall be placed on file, open to public inspection and be a matter of public record.

*Historical Data*

A. In order to determine the responsibility of bidders, the awarding public agency may require prospective bidders, general contractors, subcontractors and material suppliers to prequalify as responsible bidders prior to submitting bids on a public construction contract. Notice of any such prequalification requirement shall be made equally and uniformly known by the awarding public agency to all prospective bidders and the public in the same manner as proposals to award public construction contracts as set forth in Section 104 of this title. Financial information including, but not limited to, audited financial statements required by the awarding public agency as part of prequalification shall remain confidential.

B. The Oklahoma Transportation Commission and the Oklahoma Transportation Authority may establish a system for prequalifying prospective bidders on construction and maintenance contracts to be awarded by the Commission or Authority. The Commission and the Authority shall be the sole judge of the qualifications of prospective bidders and shall ascertain, to their exclusive satisfaction, the qualifications of each prequalified bidder. Any contractor or subcontractor prequalified as of the effective date of this act performing signing, highway lighting, or traffic signal installation or maintenance for the Oklahoma Department of Transportation or the Oklahoma Transportation Authority shall be allowed to continue to bid and perform such work without obtaining any additional license from this state or any political subdivision of this state. However, no contractor or subcontractor may transfer, convey or assign this exemption to any other person or entity.

Historical Data

By majority action of the governing board of the awarding public agency or the chief administrating officer of an awarding public agency without a governing board, the awarding public agency shall have the right to reject any or all bids and solicit bidders again as herein provided if, in the opinion of the governing body of the public agency, the best interests of the people of the State of Oklahoma would be best served by so doing.

**Historical Data**

Added by Laws 1974, c. 298, § 19, eff. August 1, 1974; Amended by Laws 2002, HB 2874, c. 294, § 21, eff. November 1, 2002 (superseded document available).
If no timely bid is received after bid notices have been published on any proposed public construction contract which does not exceed Fifty Thousand Dollars ($50,000.00), the governing body of a county, city, town or school district may direct its employees or agents to negotiate the contract with a prospective contractor. The amount of a contract which may be awarded by the governing body pursuant to this section shall not exceed Fifty Thousand Dollars ($50,000.00) and the work to be performed shall be as specified in the initial bidding documents. The contract shall be executed within six (6) months after the date initially set for opening of bids. The contract and contract procedure shall conform to all other applicable provisions of the Public Competitive Bidding Act of 1974.

**Historical Data**

No public construction contract shall be assignable by the successful bidder without written consent of the governing body of the awarding public agency, evidenced by resolution. In no event shall such a contract be assigned to a bidder who was declared by the awarding public agency not to be a responsible bidder in the consideration of bids received for the particular contract.

*Historical Data*

A. Change orders or addenda to public construction contracts of One Million Dollars ($1,000,000.00) or less shall not exceed a fifteen percent (15%) cumulative increase in the original contract amount.

B. Change orders or addenda to public construction contracts of over One Million Dollars ($1,000,000.00) shall not exceed the greater of One Hundred Fifty Thousand Dollars ($150,000.00) or a ten percent (10%) cumulative increase in the original contract amount.

C. Change orders or cumulative change orders which exceed the limits of subsection A or B of this section shall require a readvertising for bids on the incomplete portions of the contract.

D. If the awarding public agency does not have a governing body, the chief administrative officer of the awarding public agency shall approve change orders. The State Construction Administrator of the Construction and Properties Division of the Department of Central Services shall sign and execute all contracts and change orders, as they relate to state agencies.

E. If the awarding public agency has a governing body, all change orders shall be formally approved by the governing body of the awarding public agency and the reasons for approval recorded in the permanent records of the governing body.

F. The governing body of the Oklahoma Tourism and Recreation Department is authorized, upon approval of a majority of all of the members of the Oklahoma Tourism and Recreation Commission, to delegate to the Director of the agency the authority to approve change orders on a construction contract provided that the individual change order does not exceed Twenty-five Thousand Dollars ($25,000.00) in expenditure and complies with the limits established by this section. The Administrator of the Division shall sign and execute all contracts and change orders.

G. The Transportation Commission may, by rule, authorize the Director of the Department of Transportation to approve change orders in an amount of not to exceed Five Hundred Thousand Dollars ($500,000.00). Change orders approved by the Director shall be presented to the Transportation Commission during the next regular meeting and the reasons therefor recorded in the permanent records. All change orders shall contain a unit price and total for each of the following items:

1. All materials with cost per item;

2. Itemization of all labor with number of hours per operation and cost per hour;

3. Itemization of all equipment with the type of equipment, number of each type, cost per hour for each type, and number of hours of actual operation for each type;

4. Itemization of insurance cost, bond cost, social security, taxes, workers’ compensation, employee fringe benefits and overhead cost; and

5. Profit for the contractor.
H.

1. If a construction contract contains unit pricing, and the change order pertains to the unit price, the change order will not be subject to subsection A or B of this section.

2. When the unit price change does not exceed Ten Thousand Dollars ($10,000.00), the unit price change order computation may be based on an acceptable unit price basis in lieu of cost itemization as required in paragraphs 1, 2, 3, 4 and 5 of subsection G of this section.

I. Alternates or add items bid with the original bid and contained in the awarded contract as options of the awarding public agency shall not be construed as change orders under the provisions of the Public Competitive Bidding Act of 1974.

Historical Data

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974
Section 122 - Taxpayer Suits to Enjoin Execution of Unlawful Contracts.
Cite as: O.S. § __ __

Any taxpayer of the State of Oklahoma, or any bona fide unsuccessful bidder on a particular public construction contract, within ten (10) days after any such contract has been executed, is empowered to bring suit in the district court of the county where the work, or the major part of it, is to be done to enjoin the performance of such contract if entered into in violation of the provisions of this act.

Historical Data

All statements or invoices submitted to the awarding public agency for work performed shall contain a sworn certification by the supervising architect or engineer, or other supervisory official if no supervisory architect or engineer is employed for the project, that work for which payment is claimed has been performed and that such work conforms to the plans and specifications for the project. No such statement or invoice shall be paid by the awarding public agency without such certification. The execution of a sworn certificate, as herein provided, shall not constitute a defense or in any other manner affect any cause or causes of action which the awarding public agency might otherwise have against the contractor for nonperformance of a public construction contract.

_Historical Data_

The awarding public agency shall make provision for the inspection of projects prior to acceptance by the said agency and shall approve claims for payment only after proper inspection has been made as provided in the plans and specifications for said project.

**Historical Data**

The Director of State Finance shall prescribe the accounting procedure to be followed to pay costs and payments to contractors on public construction contracts with state agencies. The Director of State Finance is directed to include any procedures necessary to provide accountability for state funds and funds furnished by an agency of the United States Government.

**Historical Data**

Nothing in this act shall be construed to prevent a public agency from doing public construction work on a force account basis.

**Historical Data**

This act shall apply to contracts made by a public trust created pursuant to the Local Industrial Development Act.

**Historical Data**

Title 61. Public Buildings and Public Works  
Public Competitive Bidding Act of 1974  
Section 128 - Insurance Against Fire and the Elements.

The awarding public agency is authorized to require the contractor to carry builder's risk insurance against damage from fire and the elements during the process of construction to the extent of protecting said public agency's equity in said project until accepted by said agency.

Historical Data

This act shall not apply to contracts awarded or contracts for which bids have been solicited on or before the effective date of this act.

*Historical Data*

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974
Section 130 - Emergencies

A. The provisions of the Public Competitive Bidding Act of 1974 with reference to notice and bids shall not apply to an emergency if:

1. The governing body of a public agency declares by a two-thirds (2/3) majority vote of all of the members of the governing body that an emergency exists;

2. The Transportation Commission and the Oklahoma Tourism and Recreation Commission, by majority vote of all the members of each Commission, declare that an emergency exists; or

3. The chief administrative officer of a public agency without a governing body declares that an emergency exists.

B. The governing body of a public agency may, upon approval of two-thirds (2/3) majority of all of the members of the governing body, delegate to the chief administrative officer of a public agency the authority to declare an emergency whereby the provisions of the Public Competitive Bidding Act of 1974 with reference to notice and bids shall not apply to contracts less than Thirty-five Thousand Dollars ($35,000.00) in amount; provided, such authority of the Department of Transportation shall not extend to any contract exceeding Five Hundred Thousand Dollars ($500,000.00) in amount.

C. An emergency declared by the Board of Corrections pursuant to subsection C of Section 65 of this title shall exempt the Department of Corrections from the limits which would otherwise be imposed pursuant to subsection B of this section for the contracting and construction of new or expanded correctional facilities.

D. The chief administrative officer of a public agency with a governing body shall notify the governing body within ten (10) days of the declaration of an emergency if the governing body did not approve the emergency. The notification shall contain a statement of the reasons for the action, and shall be recorded in the official minutes of the governing body.

E. Emergency as used in this section shall be limited to conditions resulting from a sudden unexpected happening or unforeseen occurrence or condition whereby the public health or safety is endangered.

F. The chief administrative officer of a public agency shall report an emergency within ten (10) days of the emergency declaration and include the official minutes of the governing body of the public agency, if applicable, to the State Construction Administrator of the Department of Central Services who shall compile an annual report detailing all emergencies declared pursuant to this section during the previous calendar year. The report shall be submitted to the Governor, the President Pro Tempore of the Senate and the Speaker of the House of Representatives.
Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974
Section 131 - Splitting of Contracts.
Cite as: O.S. § __ __

No contract involving sums in excess of Twenty-five Thousand Dollars ($25,000.00) shall be split into partial contracts involving sums not exceeding Twenty-five Thousand Dollars ($25,000.00) for the purpose of avoiding the requirements of this act. All such partial contracts shall be void.

Historical Data

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974
Section 132 - "Repealed by Laws 1983, c. 304, § 182, eff. July 1, 1983."

Cite as: O.S. § ___

Historical Data

If a statute, charter or general ordinance provides more stringent standards or procedures than those provided by this act, then the statute, charter or general ordinance shall prevail.

**Historical Data**

Title 61. Public Buildings and Public Works
   Public Competitive Bidding Act of 1974
   Section 134 - Insurance or Bond to be Secured From Carrier Licensed in Oklahoma.
   Cite as: O.S. §. __ __

Any insurance or bond required by this act shall be secured from an insurance or indemnity carrier licensed to do business in the State of Oklahoma.

Historical Data

A. No public agency, nor any officer, agent or employee thereof, nor any person acting or purporting to act on behalf of such public agency or an officer, agent or employee thereof, shall, with respect to any public construction contract require or attempt to require a contractor or any subcontractor to make application to or to procure or obtain from a particular insurance or surety company, agent or broker, any of the bonds or insurance required by this act.

B. Any provisions in a public construction contract or in the bidding documents in conflict herewith are hereby declared to be contrary to the public policy of this state and thereby void.

C. Any person who violates this section shall, upon conviction, be deemed guilty of a misdemeanor.

Historical Data

In the event any provision of this act conflicts with or is inconsistent in any manner with the rules and regulations of any agency of the United States Government, which is providing all or any portion of the funds used to finance any public construction contract, the rules and regulations of said agency of the United States Government shall supersede and take precedence over such portion or portions of this act in conflict or inconsistent therewith, it being the intent of the Legislature to secure all of the benefits available to the people of the State of Oklahoma from federally assisted programs.

**Historical Data**

Any contract which has been bid under the provisions of the Public Competitive Bidding Act, Section 101 et seq. of Title 61 of the Oklahoma Statutes, and on which no work has been performed and no formal claim or litigation has been pending within the last twenty-four (24) months shall be terminated by the public agency which awarded the contract. After termination, the public agency shall determine the amount of any final payment due to the contractor and shall make such payment to the contractor at the contractor's last-known address, or if the public agency is unable to locate the contractor, the amount due shall be held in a separate account by the State Treasurer in the name of the contractor. Termination of the contract and payment to the contractor or deposit of the funds due to the contractor as determined by the public agency shall release the public agency from any further liability to the contractor or surety company. Any such funds held by the State Treasurer for the contractor which are not claimed by the contractor within thirty-six (36) months from the date of deposit with the State Treasurer shall be deposited in the General Revenue Fund and the state shall have no further liability on the project to the contractor or surety company.

**Historical Data**

Any competitive bid submitted pursuant to the Public Competitive Bidding Act of 1974 to a school district, county or municipality for furnishing of goods or services shall be accompanied by the sworn noncollusion statement contained in Section 85.22 of this title, modified in wording to refer to the school district, county or municipality instead of the state.

Historical Data

Title 62. Public Finance
   Chapter 1
       Section 104 - Repealed by Laws 1947, p. 383, § 40.
Cite as: O.S. §, __ __

Historical Data

The sum of One Thousand Five Hundred Dollars ($1,500.00) is hereby appropriated out of any funds in the State Treasury, not otherwise appropriated, to be placed in the revolving fund of said institution for the purpose of carrying out the provisions of this act.

*Historical Data*

Laws 1941, p. 266, § 3.
Title 62. Public Finance
Chapter 1
Cite as: O.S. § __

Historical Data

Title 62. Public Finance
Chapter 1
Cite as: O.S. §, __ __

Historical Data

A. There is hereby created in the State Treasury a revolving fund for the Oklahoma Tax Commission to be designated the "Ad Valorem Reimbursement Fund". The fund shall be a continuing fund, not subject to fiscal year limitations. Monies apportioned to this fund shall be expended:

1. To reimburse counties of this state for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities;

2. To reimburse counties of this state for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes; and

3. To reimburse counties of this state for loss of revenue due to decreased valuation and assessment for buffer strips pursuant to Section 2 of this act.

Provided that it shall be the duty of the Tax Commission to assess the valuation of all property for new or expanded manufacturing or research and development facilities which are exempt from ad valorem taxes.

Monies apportioned to this fund also may be transferred to other state funds or otherwise expended as directed by the Legislature by law.

B. The county commissioners of each county seeking reimbursement for lost revenue from the Ad Valorem Reimbursement Fund shall make claims for reimbursement on forms prescribed by the Tax Commission prior to April 30 of each year. Claims for reimbursement for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities shall be made separately from claims for reimbursement for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes and separately from claims for reimbursement for loss of revenue for decreased valuation and assessment of buffer strips. Provided, the assessed valuation of a school district as stated in the claim for reimbursement shall be the same as reported to the State Department of Education on the Estimate of Need and shall include the total valuation of property exempt from taxation pursuant to Section 2902 of Title 68 of the Oklahoma Statutes. The claims shall be either approved or disapproved in whole or in part by the Tax Commission by June 15 of each year. A claim for reimbursement for loss of revenue due to an exemption of ad valorem taxes for a new or expanded manufacturing or research and development facility shall be disapproved if a county or school district has received any payment in lieu of ad valorem taxes from such facility, to the extent of the amount of such reimbursement. If the Tax Commission determines that an exemption has been erroneously or unlawfully granted, it shall notify the appropriate county assessor who shall immediately value and assess the property and place it on the rolls for ad valorem taxation. Disbursements from the fund shall be made on warrants issued by the State Treasurer against claims filed by the Tax Commission with the Office of State Finance for payment. Such disbursements shall be exempt from all agency expenditure ceilings. The county treasurer shall apportion or disburse such funds for expenditures in the same manner as other ad valorem tax collections.
C. In the event monies apportioned to the Ad Valorem Reimbursement Fund are insufficient to pay all claims for reimbursement made pursuant to subsection B of this section, claims for reimbursement for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities shall be paid first, and any remaining funds shall be distributed proportionally among the counties making claims for reimbursement for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes, according to the amount of the claim made by each county. If any funds remain after paying all claims for reimbursement for loss of revenue due to exemptions of ad valorem taxation for new or expanded manufacturing or research and development facilities and for reimbursement for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes, the remaining funds shall be distributed proportionally among the counties making claims for reimbursement for loss of revenue for decreased valuation and assessment for buffer strips pursuant to Section 2 of this act.

Historical Data

A. There is hereby created in the State Treasury a revolving fund for the Office of the State Treasurer to be designated the "State Land Reimbursement Fund". The fund shall be a continuing fund, not subject to fiscal year limitations. Monies apportioned to the fund shall be expended as payments to any county of this state which has state-owned land within the county, that if the land were in private ownership would be classified as agricultural land and on which no state agency is making an in lieu of ad valorem payment. Provided, no land shall be eligible for reimbursement under the provisions of this section which receives reimbursement for in lieu of tax payments under the provisions of Section 4-132 of Title 29 of the Oklahoma Statutes.

B. Each county shall receive a portion of the fund equal to the percentage of the eligible state-owned land in each county as determined from reports compiled by the county assessor of each county listing the location and number of acres of such property in each county. The reports shall be filed with the Office of the State Treasurer on or before December 31 of each year. Payments from the fund shall be made by the State Treasurer to the county treasurers not later than February 1 of each year. The county treasurer shall apportion the monies in the manner ad valorem taxes are apportioned in the county.

Historical Data

A. Until January 1, 1983, the board of county commissioners may designate each of its members and not to exceed four other county employees as purchasing officers for the department of county highways. The board may also designate not to exceed two county employees as purchasing officers for each of the other departments of county government under the direct control and supervision of the board of county commissioners. Each such purchasing officer shall have the authority to make purchases of supplies, materials and repairs necessary for the normal maintenance and operation of the applicable department of government; provided that all such purchases shall be the official responsibility of the board of county commissioners, except that any employee making an unauthorized purchase may be held liable to the vendor for the amount of such unauthorized purchase. Designation of such employees shall be made by a resolution properly recorded in the commissioners' proceedings stating the employee's name and position, the department and the appropriation accounts from which the employee shall have the authority to make purchases, and each purchasing officer shall be bonded by the county blanket bond. Provided, any county board or commission not under the direct control of the board of county commissioners shall designate its purchasing officers by entering such designations, rules and regulations in the minutes of their meeting and by filing a copy of such designations with the county clerk. All purchases made by such employees shall be made in accordance with the laws of the state, the provisions of this act and the rules and regulations of the board of county commissioners.

B. Until January 1, 1983, it shall be the responsibility of the board of county commissioners to determine and enter in the minutes of their meeting at the beginning of each month the amount of county highway funds which may be encumbered by the purchasing officers during that month. The amounts so determined may be amended at any subsequent meeting during the month by a motion properly approved and entered in the minutes of their meeting. Purchasing agents for those departments under the direct control and supervision of the board of county commissioners, other than the department of county highways, shall not incur an indebtedness in excess of Five Hundred Dollars ($500.00) without prior authorization by the board of county commissioners.

C. Beginning January 1, 1983, it shall be the responsibility of the board of county commissioners to determine and enter in the minutes of their meeting at the beginning of each month the amount of county highway funds which may be encumbered by the county purchasing agent during that month. The amounts so determined may be amended at any subsequent meeting during the month by a motion properly approved and entered in the minutes of their meeting.

Historical Data

The clerk of each county or encumbering officer of the municipality shall keep a record in such form as prescribed by the State Auditor and Inspector in which shall be kept an exact account of each appropriation as made by the county excise board as departmentalized for each department of government or as made by the municipal governing body as authorized by law. The amount and purpose of each purchase order or contract shall be charged against the appropriation as made by the excise board or governing body at the time purchase is made or contract let and the balance in the appropriation account after such charges are deducted shall constitute the unencumbered balance available. No purchase order shall be paid until approved by the officer, board or commission having charge of the office or department for which the appropriation is available and from which such payment is proposed to be made, provided that no indebtedness for any purpose shall be incurred in excess of the appropriation for that purpose and provided that the county and municipal officers referred to herein are made responsible on their official bond for any and all indebtedness incurred by them. Each county or municipal officer in charge of a department or appropriation account shall be allowed to incur indebtedness against all appropriations within his department under the regulations as provided for herein, except when otherwise provided by law; and provided further, that only those municipal officers and employees designated by the governing board shall have authority to obligate the municipality.

**Historical Data**

Any county or municipal officer who in his capacity as an officer or as or through a purchasing officer shall incur or cause to be incurred any indebtedness, purchase order or obligation for any purpose or for any account in excess of the appropriation available therefor shall forfeit and be removed from office in the manner provided by law for willful maladministration.

**Historical Data**

Title 62. Public Finance  
Chapter 2  
Section 310.4 - Unexpended Balances of Fiscal Year Available Until September 30th - Notice to Present Claims.  
Cite as: O.S. § __ __

All unencumbered balances, if any, as shown by the officer charged with keeping the appropriation and expenditure records of the county or municipality on hand at the close of day June 30, may remain as a credit for said fiscal year up to the close of day September 30, next. Said officer charged with keeping the appropriation and expenditure records of the county or municipality shall at any time during the month of July advertise in a newspaper of general circulation in the county and shall cause to be published for two (2) consecutive times if in a daily newspaper and once if in a weekly newspaper, notice in the following form:

PUBLIC NOTICE

All persons having an indebtedness or claim against

County or Municipality are hereby notified that all invoices and documentation pertaining to said purchase order or contract must be recorded in the office of _____________ Clerk on or before September 30, 19__, covering all debts now unpaid and incurred during the period beginning on July 1, 19__, and ending on June 30, 19__, or said account shall be void and forever barred.

Clerk or Encumbering Officer  
Provided further that the provisions of this act shall not be so construed to allow the incurring of a new indebtedness during the months of July, August and September chargeable to the appropriation account of the immediately preceding fiscal year.

Historical Data

Provided all fund balance reserved for unencumbered balances of appropriations for the prior fiscal year on hand at the close of day September 30, may be appropriated by supplemental appropriation to current expense purposes in the current fiscal year in the manner now provided by law. In the event of the recording of an estimated encumbrance or in the event of an increase in the cost price of supplies, equipment, materials, etc., these underestimations may be provided for during the three-months period by the cancellation of appropriations made by the county excise board prior to June 30, subject to the approval both of the governing board and the officer in charge of the department or appropriation account only in instances as hereinabove set forth and only in amounts sufficient to pay such increased encumbrances, and by reappropriation to the appropriation accounts in which an underestimate encumbrance was made, all in the manner as now provided by law for the making of supplemental appropriations.

**Historical Data**

A. A municipality, county or school district may issue a blanket purchase order for:

1. recurring purchases of goods or services if a maximum authorized amount for all purchases pursuant to a blanket purchase order is specified in the order and approved by the governing board; or

2. the repair of county equipment, machinery or vehicles when the estimated cost of repairs is greater than Two Thousand Five Hundred Dollars ($2,500.00). The maximum authorized amount of a blanket purchase order may be increased to cover unforeseen expenses. A written explanation of said increase shall be attached to the blanket purchase order prior to payment.

B. Blanket purchase orders shall be prepared, filed, and encumbered in the manner provided for purchase orders and as authorized by law or regulation, except no written requisition shall be required for a blanket purchase order. Prior to payment, the requesting county officer shall verify the blanket purchase order by signature. Before transacting any purchase pursuant to a blanket purchase order, the order shall be submitted to the governing board for its approval. After satisfactory delivery of goods or services pursuant to a blanket purchase order, a vendor's invoice shall be submitted to and approved by the purchasing officer of a municipality or a school district or a county purchasing agent and forwarded for payment. An itemized list of goods or services purchased pursuant to the blanket purchase order shall be attached to the vendor's invoice if said invoice does not contain an itemized list of goods or services purchased pursuant to the blanket purchase order. Payment of invoices from vendors pursuant to a requisition and approved blanket purchase order issued pursuant to the provisions of this section shall be authorized by the encumbering officer.

**Historical Data**

From and after the passage of this act, each county treasurer of this state shall, out of any funds now on hand and any funds hereinafter received by him from the United States Government as said County's share of the rentals from forest reserves located therein, immediately apportion same as follows:

1st. Twenty-five percent (25%) of all money now on hand and hereinafter received to be prorated and apportioned among the various school districts of said counties situated and located contiguous to such forest reserves, according to the scholastic population thereof;

2nd. Seventy-five percent (75%) of all such money now on hand and hereinafter received, shall be deposited in a special road fund to be expended on county highways leading into and away from such forest reserves, under the direction and supervision of the Board of county commissioners of such county.

Historical Data

For the purposes of simplifying budgetary accounting of the several counties and other municipal subdivisions of the State of Oklahoma, all public officers charged under the law with making financial statements, budgets, levies, and accounting for public funds of such municipal subdivisions of the state are hereby directed and required to account for all such public funds in the manner provided for in this act.

First. All funds for current requirements arising out of an ad valorem tax levy assessed and collected under the provisions of Section 9, Article 10, Constitution, as amended, except Separate School Funds, are hereby declared to constitute the "General Fund" of such county, city, town, independent or dependent school district, or other municipal subdivisions of the state. All special "funds" arising out of an ad valorem tax levy, within the limitations of said Section 9, Article 10, Constitution, except Separate School Funds, authorized or required by existing laws to be devoted to a specific or special purpose, or that may hereafter be so authorized or required, unless specifically excepted, shall, from and after the effective date of this act, be accounted for as integral "budget accounts" within and as a part of the said "General Fund." Each such integral budget account shall bear the title ascribed by law to such special purpose, and it shall be subject to be so itemized for purpose of appropriation as the law may direct for the accomplishment of such special purpose, and none of the items of appropriation within such special budget account shall ever be expended for any purpose other than provided by the law creating such special fund (now budget account) nor shall any part of it ever be available for transfer to any other budget account within the General Fund. It is provided, however, that cancellation and/or transfer between the several items of appropriation for a special purpose within the limitations and in the manner provided by law is hereby authorized.

The total of the items of appropriation for a special purpose for which it is not mandatory to make a levy, if now or hereafter limited to a fixed or maximum rate of ad valorem mill levy, shall be limited in amount to the equivalent of the net proceeds of such ad valorem tax rate, plus ninety percent (90%) of the miscellaneous revenue collected from such source during the preceding fiscal year.

If a levy for a special purpose be mandatory, under legislative exercise of the sovereign powers of the state to direct a constitutional function, the total of the several items of appropriation for such mandatory special purpose must be fixed by the county excise board at the equivalent of the net proceeds of such ad valorem rate as the law may direct, plus the amount of any unexpended balance of appropriations for the same special purpose of the preceding year; provided, however, that if the said governing board of the municipality attach to the estimate of needs for the ensuing year a certificate executed under oath that all of the requirements of the legislative mandate involving such special fund or account have been fully met, the total of appropriations then to be approved shall be limited to the equivalent of the net proceeds of such mandatory levy, plus ninety percent (90%) of the miscellaneous revenue collected from such source during the preceding fiscal year.

The total of the several items of appropriation currently necessary for salaries generally and other governmental requirements other than those authorized or required to be provided by special funds, or budget accounts as herein provided, shall constitute an integral account within the General Fund, to be known henceforth as the "Governmental Budget Account" to be itemized as now provided by law.
Out of such portion of the fifteen (15) mills that may be apportioned to county purposes by the county excise board, or the Legislature, under the provisions of Section 9, Article 10, Constitution, as amended, there is hereby specifically apportioned, and the equivalent of the net proceeds thereof required to be used for:

crippled children, mandatory to provide aid to curable defectives, one-tenth (1/10) mill;

County audit, mandatory to police county public funds, one-tenth (1/10) mill; and the residue of that portion of the fifteen-mill limit apportioned to county purposes shall be used, so far as may be necessary, together with other income and surpluses legally accruing to the county general fund, other than those indicated in the "Fifth" provision of this section, to provide for the estimate of needs submitted by the board of county commissioners, until otherwise provided by law, as follows:

Governmental Budget Account, optional with board of county commissioners; Highway Levy Budget Account, optional with board of county commissioners; Free Fair Budget Account, optional within limit of applicable statute; Free Fair Improvement Budget, optional within net proceeds of one (1) mill; Free Fair Additional Improvement Budget, optional within net proceeds of one (1) mill; Library Budget Account, optional within net proceeds of one-half (1/2) mill; Public Health Budget Account, optional within net proceeds of one (1) mill; Tick Eradication Account, optional with board of county commissioners; Bovine T. B. Budget Account, optional within limit of Five Thousand Dollars ($5,000.00); Farm and Home Demonstration Budget Account, optional within limitations fixed by House Bill No. 649, Session Laws, 1933; and such other special budget accounts as may hereafter be provided by law.

Such portion of the fifteen (15) mills that may be apportioned to city and/or town purposes by the county excise board, or the Legislature, under the provisions of Section 9, Article 10, Constitution, as amended, shall be used, so far as may be necessary, together with other income and surpluses legally accruing to the general fund of such city or town, other than those indicated in the "Fifth" provision of this section, as defined herein, to provide for the estimate of needs as submitted by the governing board of such city or town, until otherwise provided by law, as follows:

Library Budget Account, mandatory, where applicable under provisions of House Bill No. 555, Session Laws, 1935, at not to exceed net proceeds of two (2) mills; plus ninety percent (90%) of the miscellaneous revenue collected from such source during the preceding fiscal year; Governmental Budget Accounts, optional with governing board; Cemetery Budget Account, optional within net proceeds of one-half (1/2) mill, plus ninety percent (90%) of the miscellaneous revenue collected from such source during the preceding fiscal year; Street Paving Repair Budget, optional within net proceeds of one (1) mill, plus ninety percent (90%) of the miscellaneous revenue collected from such source during the preceding fiscal year; Park Budget Account in cities having a population of more than thirty thousand (30,000) under Section 12672, Oklahoma Statutes, 1931, optional within net proceeds of one (1) mill, plus ninety percent (90%) of the miscellaneous revenue collected from such source during the preceding fiscal year; and such other special budget accounts as may hereafter be provided by law; provided, that the provisions of this act with regard to Cemetery Budget Account and restrictions as to the amount thereof shall not apply to cities, towns or municipalities which derive their revenue wholly from sources other than ad valorem taxes.

Such portion of the fifteen (15) mills that may be apportioned to school purposes by the county excise board, or the Legislature, together with the number of mills excess levy legally voted, under the provisions of Section 9, Article 10, Constitution, as amended, shall be used, so far as may be necessary, together with other income and surpluses accruing to the General Fund of such school district, other than those indicated in the "Fifth" provision of this Section, to provide for the estimate of needs as submitted by the governing boards of the several school districts as follows:
Governmental Budget Account, limited in ratio of the nontransferred pupils to the enumerated pupils as to total appropriation; Transfer Budget Account, limited in ratio of the transferred pupils to the enumerated pupils as to total appropriation; unless the Legislature should, at some future time, provide for other special budget accounts within the General Fund.

When the totals of all "General Fund" appropriations as integrated and defined under this subsection shall have been determined for each municipality and the levy and/or levies computed, according to law, the levy and/or levies so computed shall thenceforth cease to be separate but shall be certified, extended, collected, and distributed as a "General Fund Levy" for such municipality, accounted for, together with any other current general fund revenue, as its "General Fund," and expended by issuance of one series of General Fund Warrants for such year.


Third. All funds created by tax levy under the provisions of Section 10, Article 10, Constitution, are hereby declared to constitute the "Building Fund" of such municipality as may authorize such fund by legal election under the terms of said Section; and such levy shall be separately computed, certified, distributed when collected, and so expended.

Fourth. All funds required to be provided by ad valorem tax levy to pay outstanding indebtedness created under authority of Section 26 and/or Section 27, Article 10, Constitution, are hereby declared to constitute the "Sinking Fund" of such county or other municipal subdivision, to be used for the payment of coupons, bonds, and judgments as provided by law.

Fifth. All excise taxes collected by the State of Oklahoma and distributed to the counties or other municipal subdivisions under legislative enactment for specific purposes, and all contributions by the State of Oklahoma out of its General Revenues to any of the municipal subdivisions of the State to be expended under direction of statute, and all local collections required by law to be accounted for as cash funds, shall, when received by the treasurer thereof, to set up in a distinct and separate "Cash Fund", identified in the title thereof by the purpose for which such distribution or contribution is made; and all warrants drawn thereon shall be payable on demand. None of these excise taxes or state contributions shall be appropriated by the county excise board before the cash is actually on hand; then the governing board involved shall prepare an estimate of needs to be met therefrom and submit it to the county excise board, and if said excise board finds said estimate to be for legal purposes and the treasurer thereof certifies that the cash is actually on hand, then the excise board shall approve such estimate.

Historical Data

Laws 1939, p. 532, Sec. 1; Laws 1941, p. 282, Sec. 1; Laws 1955, p. 445, Sec. 55.
When the governing board of any county, city, town or school district shall determine by proper resolution in writing that a surplus exists in any building fund created under the provisions of Section Ten (10), Article Ten (10), Oklahoma Constitution, not required for the completion of the purpose for which said taxes were levied and collected, or where said proposed construction has been abandoned, said surplus shall be refunded to the taxpayers by the use thereof by the county excise board to reduce the tax levy for the sinking fund of the municipality for which the building fund was created. Provided, that any portion of said building fund surplus not required to eliminate a sinking fund tax levy for said municipality shall be refunded to the taxpayers by the use thereof to reduce the tax levy for the benefit of the general fund for the same municipality.

Historical Data

Laws 1945, p. 222, § 1.
A. Except as provided in subsection B of this section, on every contract entered into by any county or political subdivision of the state for an architect, contractor, engineer or supplier of materials of Twenty-five Thousand Dollars ($25,000.00) or more, the sworn statement required by Section 3109 of Title 74 of the Oklahoma Statutes shall be required.

B. Any county, municipality or school district executing a contract with any architect, contractor, supplier or engineer for work, services or materials which are needed on a continual basis from such architect, contractor, supplier or engineer under the terms of such contract, or executing more than one contract during the fiscal year with such architect, contractor, supplier or engineer, may require that the architect, contractor, supplier or engineer complete a signed affidavit as provided for in subsection A of this section which shall apply to all work, services or materials completed or supplied under the terms of the contract or contracts.

**Historical Data**


When any money is due any county, city, town or school district in this state from sale, lease or rental or any public property, or royalty, or for compensation for service of public employees or other purpose, it shall be paid over to the lawful treasurer thereof.

The governing board shall have authority to direct by written resolution duly entered in the minutes of its meeting at the time such money is received or prior thereto that such money shall be credited to the fund account from which such property was derived or from which payment has been or will be made for such services rendered or other purposes.

If there be no resolution by the governing board directing the disposition of the money received as contemplated herein it shall be the duty of the treasurer to credit such money so received to the general fund.

The governing board shall have authority to direct that a fund derived for such sources as herein contemplated, where applicable to a public utility, be created and used to repair, relocate or replace any utility or part thereof new or hereafter existing.

**Historical Data**

Laws 1945, p. 224, § 1; Laws 1947, p. 393, § 1; Laws 1947, p. 394, § 1; Laws 1949, p. 418, § 1.
Except as otherwise provided for by law, a county treasurer, when authorized by the board of county commissioners by a written investment policy, ordinance or resolution or the treasurer of any city or town, when authorized by the appropriate governing body by a written investment policy, ordinance or resolution, shall invest monies in the custody of the treasurer in:

1. Direct obligations of the United States Government, its agencies or instrumentalities to the payment of which the full faith and credit of the Government of the United States is pledged, or obligations to the payment of which the full faith and credit of this state is pledged;

2. Collateralized or insured certificates of deposits of savings and loan associations, banks, savings banks and credit unions located in this state, when the certificates of deposit are secured by acceptable collateral as provided in Section 516.3 of this title, or fully insured certificates of deposit at banks, savings banks, savings and loan associations and credit unions located out of state;

3. Savings accounts or savings certificates of savings and loan associations, banks, and credit unions, to the extent that the accounts or certificates are fully insured by the Federal Deposit Insurance Corporation;

4. Investments as authorized by Section 348.3 of this title which are fully collateralized in investments specified in paragraphs 1 through 3 of this section, and where the collateral has been deposited with a trustee or custodian bank in an irrevocable trust or escrow account established for such purposes; or

5. County, municipal or school district direct debt obligation for which an ad valorem tax may be levied or bond and revenue anticipation notes, money judgments against such county, municipality or school district ordered by a court of record or bonds or bond and revenue anticipation notes issued by a public trust for which such county, municipality or school district is a beneficiary thereof. All collateral pledged to secure public funds shall be valued at no more than market value. The income received from that investment may be placed in the general fund of the governmental subdivision to be used for general governmental operations, the sinking fund, the building fund, or the fund from which the investment was made.

Historical Data

A. In addition to the investments authorized by Section 348.1 of this title, the governing body of a city or of a county may adopt a written investment policy directing the investment of the funds of the city or county and any of its public trusts or authorities. If such a policy is adopted by the governing body, such funds shall be invested pursuant to the provisions of the policy. The written policy shall address liquidity, diversification, safety of principal, yield, maturity and quality and capability of investment management, with primary emphasis on safety and liquidity. To the extent practicable, taking into account the need to use sound investment judgment, the written investment policies shall include provision for utilization of a system of competitive bidding in the investment of municipal funds. The system shall be designed to maximize yield within each class of investment instrument, consistent with the safety of the funds invested.

B. The written investment policy may authorize the city treasurer or county treasurer to purchase and invest in any or all of the following:

1. Obligations of the United States government, its agencies and instrumentalities;

2. Collateralized or insured certificates of deposit and other evidences of deposit at banks, savings banks, savings and loan associations and credit unions located in this state, or fully insured certificates of deposit at banks, savings banks, savings and loan associations and credit unions located out of state;

3. Negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings bank, a savings and loan association or a state-licensed branch of a foreign bank. Purchases of negotiable certificates of deposit shall not exceed ten percent (10%) of the surplus funds of the city or county which may be invested pursuant to this section. Not more than one-half (1/2) of the ten percent (10%) limit shall be invested in any one financial institution specified in this paragraph;

4. Prime banker's acceptances which are eligible for purchase by the Federal Reserve System and which do not exceed two hundred seventy (270) days' maturity. Purchases of prime banker's acceptances shall not exceed ten percent (10%) of the surplus funds of the city or county which may be invested pursuant to this section. Not more than one-half (1/2) of the ten percent (10%) limit shall be invested in any one commercial bank pursuant to this paragraph;

5. Prime commercial paper which shall not have a maturity that exceeds one hundred eighty (180) days nor represent more than ten percent (10%) of the outstanding paper of an issuing corporation. Purchases of prime commercial paper shall not exceed seven and one-half percent (7 1/2%) of the surplus funds of the city or county which may be invested pursuant to this section;

6. Repurchase agreements that have underlying collateral consisting of those items specified in paragraphs 1 through 5 of this subsection; and

7. Money market funds regulated by the Securities and Exchange Commission and which investments consist of those items and those restrictions specified in paragraphs 1 through 6 of this subsection.
C. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Historical Data

It shall be unlawful for any board of county commissioners, governing body of any municipality or school district or any other officer of any such political subdivision of this state, to sell, agree to sell or contract to sell any bonds issued by a vote of the people for any sum less than ninety-nine percent (99%) of the face amount thereof with accrued interest added, and any and all commission allowed any firm, person or corporation for the sale of such bonds must, after being deducted from the sum total for which said bonds are sold, leave in the treasury the sum equal to at least ninety-nine percent (99%) of the face value of the bonds and accrued interest thereof.

**Historical Data**

Laws 1913, c. 165, c. 379, § 1; Amended by Laws 2001, SB 123, c. 108 § 1, emerg. eff. April 18, 2001 (superseded document available).
Title 62. Public Finance
Chapter 2
Section 359 - General Obligation Bonds - Expenses Incident to Issuance
Cite as: O.S. § __ __

The governing board of any county, city, town, school district or any other political subdivision of the state is hereby authorized to pay all expenses incident to the issuance of any general obligation bonds, including fees for legal or other assistance in the preparation of proceedings therefor, same to be paid from the proceeds of such bonds, or from any other monies legally available.

Historical Data

Laws 1957, p. 468, § 1.
Title 62. Public Finance  
Chapter 2  
Section 361 - Definitions.  
Cite as: O.S. §, __ __

The term "board" as used herein shall be construed to mean the board of directors, or the board of education of any school district, independent or otherwise, the board of trustees of any town or township, the mayor and council of any city, the board of commissioners of any city having a charter form of government and the board of county commissioners of any county. The term "judgment" shall be construed to mean the final determination by any court of competent jurisdiction in any action or proceeding to determine the rights of parties. The term "municipality" as used herein shall be construed to mean any school district, independent or otherwise, any township, any city or town, irrespective of the form of government prevailing in said city or town, and any county.

Historical Data

Whenever a judgment against a county in this state or any other municipal subdivision thereof, becomes final, the clerk of the court wherein such judgment was rendered, shall provide without cost a certified copy of the journal entry of such judgment to the judgment creditor or attorney for the judgment creditor who shall transmit same to each of the following municipal officers:

The clerk or secretary of the municipality defendant,

The treasurer of such municipality,

The secretary of the county excise board.

Historical Data

Each of the three municipal officers specified in Section 365.2 of this title shall maintain, on forms prescribed by the State Auditor and Inspector, a record of such judgments and of levies made therefor and of payments made thereon. The record of the secretary of the county excise board shall be made to show, as to each such judgment, also the case number and date of final decree of either the Oklahoma Court of Tax Review or of the Oklahoma Supreme Court invalidating any levy or part of levy attempted to be made therefor, and it shall be his duty to notify the court clerk, forthwith, of such decree, who shall make note of the same on the docket sheet for the case in which the judgment was entered.

**Historical Data**

If an attempted levy for any judgment has once been invalidated by final decree either by the Oklahoma Court of Tax Review, not appealed from, or of the Supreme Court, by reason of jurisdictional defeat, then such judgment shall not again be included in levy computation until revived by decree from the court of original jurisdiction; and provided further that, the owner and holder of such judgment is hereby authorized to defend such judgment levy before any court.

**Historical Data**

Money judgments against any county or other municipal subdivisions of the State of Oklahoma shall be paid in the following manner, and may be paid in no other manner. No payment shall be made until such judgment is first spread on the budget for levy as to the first third thereof, and the levy or provision made therefor has become final. Within thirty (30) days after the final determination of any ad valorem tax protests as involve levy for judgments against the county or any of its municipal subdivisions, or, if no protests be filed, then after termination of the forty-day protest period, the judgment creditor or attorney for the judgment creditor shall file with the treasurer of such municipality a claim, in form as prescribed by the State Auditor and Inspector, itemizing the judgments to be paid, stating the principal sum thereof, any sums paid thereon, and the balance due with interest computed on the unpaid portion of the principal amount of each judgment. The information required by the claim form shall be supplied by the treasurer of the municipality or of the county, as the case may be. Such treasurer shall thereupon canvass his sinking fund for the purpose of ascertaining if there be in his sinking fund for such municipality an amount of actual cash over and above the amount of cash needed to pay all coupons and bonds matured and maturing therein within the time such sinking fund will be replenished from levies made or to be made for such judgment, or judgments, he shall approve such claim in such amount as is neither in excess of such claim nor in excess of the actual cash reserve necessary for coupons and bonds as hereinbefore defined and shall transmit it to the clerk of such municipality. For all purposes of this act, the county clerk shall act for the county and all townships and dependent school districts therein. Upon receipt of such claim, the clerk shall audit the same against his own records and, if found correct he shall approve the same and return it to such treasurer, who shall pay the amount thereof out of such sinking fund, to the clerk of the court out of which such judgments issued. Upon receipt thereof such court clerk shall issue his official receipt and deposit said funds in his official depository account, and at the same time enter a credit in each case involved in accordance with the claim previously made or in ratio thereto; and thereafter, upon demand by the judgment creditor or his assignee of record, he shall make payment by his own official voucher in the same manner as in other cases and credit the judgment roll of such judgment with the amount of payment so made. No poundage or other fee shall be charged or collected by the court clerk for monies received or paid under the provisions of this act. If such claim can be only partly paid, under this section, other claims shall be filed from time to time thereafter, audited and paid in the same manner. No payment by the court clerk shall be authorized to be made to the assignee of any judgment unless such assignment, duly acknowledged, be first entered of record in such case and on such judgment roll.

Historical Data

A. Except as otherwise provided in this section, no board of county commissioners, nor city council, nor board of trustees of any town, nor any district board of any school district in this state, nor any board of any local subdivision of this state shall make any contract with any of its members, or in which any of its members shall be directly or indirectly interested. All contracts made in violation of this section shall be wholly void.

However, for the purposes of this section, the following shall not be considered the making of a contract:

1. The depositing of any funds in a bank or other depository;

2. Any contract with a qualified nonprofit Internal Revenue Code Section 501(c)(3) organization, except for contracts paying salaries or expenses or except a contract entered into by a school district involving the counseling or instruction of students or staff;

3. Monthly billings submitted to any county or local subdivision of the state for public utility companies, electric cooperatives or telephone companies, whose services are regulated by the Oklahoma Corporation Commission, or billings of the utility companies, electric cooperatives or telephone companies pertaining to installations or changes in service, where tariffs for the charges or billings by the companies are on file with the Oklahoma Corporation Commission.

In addition, the governing board of a technology center school district may enter into a contract for the technology center school district to provide training for a company, individual, or business concern by which a member of the board is employed. A board member shall abstain from voting on any such contract between the technology center school district board and the company, individual, or business concern by which the member is employed.

B. The provisions of this section shall not apply to:

1. Those municipal officers who are subject to Section 8-113 of Title 11 of the Oklahoma Statutes; or

2. A member of any board of education of a school district or a director or member of any rural water, sewer, gas and solid waste management district organized pursuant to Section 1324.1 et seq. of Title 82 of the Oklahoma Statutes in this state which does not include any part of a municipality with a population greater than two thousand five hundred (2,500) according to the latest Federal Decennial Census when the board member is the only person who owns or operates a business which is the only business of that type within ten (10) miles of the corporate limits of the municipality.

However, any activities permitted by this subsection shall not exceed Five Hundred Dollars ($500.00) for any single activity and shall not exceed Two Thousand Five Hundred Dollars ($2,500.00) for all activities in any calendar year.

C. The provisions of this section shall not apply to conservation district board members participating in programs authorized by Section 3-2-106 of Title 27A of the Oklahoma Statutes.
D. Notwithstanding the provisions of this section, any officer, director or employee of a financial institution may serve on a board of a public body. Provided, the member shall abstain from voting on any matter relating to a transaction between or involving the financial institution in which the member is associated and the public body in which the member serves.

E. The provisions of this section shall not apply to any board of county commissioners purchasing motor fuel for exclusive use by the county from a cooperative agricultural association in which a member of the board of county commissioners has a financial or proprietary interest. The county commissioner having a financial or proprietary interest in the cooperative agricultural association shall abstain from voting on any such purchase or contract between the county and the cooperative agricultural association. Except as provided in this subsection, the purchasing procedures required by law for counties and county officers shall not otherwise be modified.

F. A member of a board of county commissioners, city council, board of trustees of any town, district board of any school district in this state, or of any board of any local subdivision of this state shall not be considered to be directly or indirectly interested in any contract with a person or entity that employs such member or the spouse of the member, if the member or the spouse of the member has an interest in the employing entity of five percent (5%) or less.

**Historical Data**

Title 62. Public Finance
Chapter 2
Section 381 - Bonds Legalized.

All bonds issued or voted in good faith by any municipal corporation, county, township or school district, in this state, since the admission of this state into the Union, where the amount thereof does not exceed the limit prescribed by the constitution, and where the election at which the same were voted was conducted in substantial compliance with the law, and where the proceedings of the municipal authorities of any such municipal corporation, county, township or school district calling any such election were conducted in substantial compliance with the law, and the bonds were authorized by the requisite vote as required by the constitution and laws of Oklahoma, and when the full contract purchase price has been paid to the municipal corporation, county, township or school district issuing the same, are hereby made legal and valid, notwithstanding any irregularities in the proceedings of the authorities of such municipal corporation, county, township or school district in calling any such election or in holding the same.

Historical Data

R.L. 1910, § 379.
This act may be cited as "The 1935 Validating Act."

**Historical Data**

Title 62. Public Finance
Chapter 2
Section 383 - Definitions.
Cite as: O.S. § __ __

The following terms, wherever used or referred to in this act, shall have the following meaning:

(a) The term "public body" means a county, city, town, school district, independent school district, consolidated school district, joint school district, union graded school district, board of education, or drainage district, or any educational institution heretofore authorized by statute to issue bonds.

(b) The term "bond" includes bonds, notes, warrants, debentures, certificates of indebtedness, temporary bonds, temporary notes, interim receipts, interim certificates and all instruments or obligations evidencing or representing indebtedness or evidencing or representing the borrowing of money, or evidencing or representing a charge, lien or encumbrance on specific revenues, income or property of a public body, including all instruments or obligations payable from a special fund.

Historical Data

All bonds heretofore issued for the purpose of financing or aiding in the financing of any work, undertaking or project by any public body to which any loan or grant has heretofore been made by the United States of America through the Federal Emergency Administrator of Public Works for the purpose of financing or aiding in the financing of such work, undertaking or project, including all proceedings for the authorization and issuance of such bonds, and the sale, execution and delivery thereof, are hereby validated, ratified, approved and confirmed, notwithstanding any lack of power (other than constitutional) of such public body, or the governing board or commission or officers thereof, to authorize and issue such bonds, or to sell, execute or deliver the same, and notwithstanding any defects or irregularities (other than constitutional) in such proceedings, or in such sale, execution or delivery; and such bonds are and shall be binding, legal, valid and enforceable obligations of such public body.

**Historical Data**

Laws 1935, p. 128, § 3.
In counties having a population of more than two hundred thousand (200,000) and less than three hundred thousand (300,000) according to the last Federal Decennial Census of 1950, or any succeeding Federal Decennial Census, and a net valuation of Two Hundred Million Dollars ($200,000,000.00) or more, any municipal corporation, county, township or school district in this state which has issued or may hereafter issue general obligation bonds which have or may hereafter become due and payable and against the payment of which the statute of limitations has or shall have run, may at its option, authorize the payment of said bonds not withstanding the fact that the statute of limitations has run and pay said bonds out of any money on hand in the sinking fund of said municipal corporation, county, township or school district available for the payment of such bonds; provided that the governing body of said municipal corporation, county, township or school district shall, by resolution duly adopted, authorize said payment.

**Historical Data**

Every county, every city or town, the board of education of every city, every township, and every school district, is hereby authorized and empowered to refund its indebtedness, including bonds, judgments and warrants, as hereinafter provided, upon such terms as can be agreed upon, and to issue new bonds with interest in payment for any sum so refunded; which bonds shall be sold at no less than par, and shall not be for a longer period than twenty-five (25) years, shall not exceed in amount the actual amount of outstanding indebtedness, inclusive of accrued interest and shall not draw a greater interest than the maximum rate provided by Section 498.1 of this title.

Historical Data

Notice of the issuance of bonds provided for in this act, shall be given by publication in a newspaper published at the county seat, or, if no newspaper is published at the county seat, then such publication shall be made in the official newspaper of such county, and by posting a copy of the same in five public places in the municipality, stating that on the day named therein the municipality will proceed before the county court of the county, if the amount be less than One Thousand Dollars ($1000.00), or before the district court, if the amount exceed One Thousand Dollars ($1000.00), to make a showing and ask the court to hear and determine the amount of the outstanding legal indebtedness of said municipality, and to sign the bonds to be issued in payment of the same; and any person interested may remonstrate against the issuance of the same. Such notice shall be given for at least ten (10) days before the day named for said hearing.

Historical Data

On the day named in the notice referred to in the preceding section, the officers authorized to issue bonds under this article shall go before the court named in said notice and make proof, to the satisfaction of the court, of the existence, character and amount of the outstanding legal indebtedness of said municipality. On such proof being made the court shall cause to be made, upon the records of the court, a statement and finding to that effect and shall then, in open court, proceed to sign each bond to be issued, up to the amount of said indebtedness so proven and approved, and shall, after expiration of the time for taking appeals, if no appeal be taken, deliver the same to the treasurer of said municipality issuing the same, who shall be chargeable therefor, and shall be liable on his official bond for said bonds. Appeals from the judgment of the court shall be allowed as provided by law, upon the giving of a bond for costs and damages in such sum as the court shall require; and if an appeal is taken as herein provided, then said bonds shall not be delivered to the treasurer of said municipality until the final determination of said appeal.

Historical Data

Bonds issued under this article by any county shall be signed by the chairman of the board of county commissioners, and attested by the county clerk under the seal of the county. Bonds issued by any city or town shall be signed by the mayor or president of the board and attested by the city or town clerk, under the seal of the city or town, as the case may be. Bonds issued by any township shall be signed by the trustee, attested by the township clerk, and countersigned by the township treasurer. Bonds issued by the board of education of any city shall be signed by the president, and attested by the clerk of the board under the seal of such board. Bonds issued by any school district shall be signed by the director, attested by the clerk and countersigned by the treasurer of such school district board; and coupons shall be signed by the mayor, president, director, trustee or chairman of the board of county commissioners, and the clerks, respectively. Such bonds may be in any denomination from One Hundred ($100.00) to One Thousand Dollars ($1,000.00), and made payable at such place as may be designated upon the face thereof, and they shall contain a recital that they are issued under this article.

**Historical Data**

When a refunding has been agreed upon, it shall be the duty of the proper officers to issue such bonds at the rate agreed upon, to the holder of such indebtedness, in the manner prescribed in this article; but no bonds shall be issued under this article until the proper evidence of the indebtedness for which the same are to be issued shall be delivered up for cancellation: Provided, that no bonded indebtedness shall be refunded by the board of county commissioners or any mayor and city council or any board of trustees of any town, township or any school district board, or board of education, under this article, except such as have been issued and outstanding at least two (2) years at the time of such refunding; and Provided, further, that except for the refunding of outstanding debt, including outstanding bonds and matured coupons thereof, or judgments thereon, or warrants, no bonds of any class or description shall hereafter be issued where the total bonded indebtedness of said county, city, town, township, school district or board of education would thereby exceed five percent (5%) of the assessment for taxation as shown by the last finding and determination by the proper board of equalization for state and county purposes.

**Historical Data**

The clerk of every county, city, town, township, school district and board of education, issuing bonds under Sections 391 et seq. of this title shall register the same in his office. Such bonds shall also, in every case, be registered by the county clerk, showing the date, number and amount thereof, rate of interest, to whom payable, where payable, date of maturity, and, if optional, under what conditions; and all indebtedness refunded under this article shall have the words "paid in full" marked in a plain manner across the face of each bond, or warrant refunded; and such canceled obligations shall be carefully preserved in the office of the county clerk or destroyed by the county commissioners, a register of the number, amount and date of issue having been first made by the county clerk. The proper officer shall, at the time of issuing refunding bonds, make out and transfer to the State Auditor and Inspector a certified statement of all proceedings had by the proper board or city council as shown of record and that said bonds have been issued for value in all respects in conformity to this article for certain indebtedness to be surrendered, definitely describing the bonds issued and the indebtedness to be surrendered, in exchange therefor and that they have been duly registered by the attesting clerk and the county clerk as required herein; which statement shall be in such form and include such other information as the State Auditor and Inspector may require, and be signed by all the officers whose signatures are attached to such bonds, and attested by the proper clerk, with the corporate seal of the county, city, town, township, school district or board of education, if any, and duly acknowledged before the county clerk. And the State Auditor and Inspector shall, upon being satisfied that such bonds have been issued according to the provisions of this article, and that the signatures thereto of the officers signing the same are genuine, register the same in his office in a book kept for that purpose and shall, under his seal of office, certify upon such bonds the fact that they have been registered in his office according to law. Nothing in Sections 391 et seq. of this title shall be construed to prohibit options available under the Registered Public Obligations Act of Oklahoma.

Historical Data

In every instance in which any county, city, town, township, the board of education of any city, or any school district shall issue bonds under Sections 391 et seq. of this title, it shall be the imperative duty of the proper officers to provide annually, at the time of providing for the levy of other taxes, for a tax sufficient in amount to pay the interest upon said bonds or the coupons as they become due, and to create a sinking fund, as provided for in this article, for the payment of the principal of such bonds; and if such officers fail or neglect to provide for such levy, it shall be the duty of the county clerk forthwith to do so; and in case any such officer shall neglect or refuse to levy any such tax at the time aforesaid, and in case any county clerk shall neglect or refuse to extend such tax upon the tax roll of the county at the proper time, then and in that case any such officer so neglecting or refusing to levy or extend such tax shall be severally and individually liable and shall also be liable upon his official bond to the holder of any such bond or coupon falling due during the year for which such tax should have been levied or extended for the full amount thereof as soon as the same is due, which liability may be enforced in a civil action in the name of such holder; and any such officer so neglecting or refusing to levy or extend such tax shall also be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in an amount equal to the amount which it may be shown should have been so levied or extended during such year, or imprisoned in the county jail for a term not less than three (3) nor more than twelve (12) months.

Historical Data

Should the proper officer whose duty it is to levy the taxes to pay such bonds and coupons, fail or neglect to make such levy as provided for in this article, it shall be the duty of the State Auditor and Inspector, at any time thereafter, to ascertain the amount of interest and sinking fund, or principal of such bonds, accrued and to accrue during that year, and to certify the amount thereof to the treasurer of the county in which such bonds were issued, setting forth the amount thus due, and whether from the county or from a particular city, town, township, the board of education of any city or school district within such county; and it shall be the duty of such county treasurer, immediately upon receiving such certified statement from the State Auditor and Inspector to proceed to ascertain from the assessment roll of the county the amount of taxable property in such county, city, town, township, or such school district, and what percentage is required to be levied thereon to pay the said interest and sinking fund or principal, and when so ascertained to levy such percentage upon the taxable property of such county, city, township, or such school district, as may be liable thereto, and immediately to place the same upon the tax roll of the county in a separate column or columns, designating the purpose for which such taxes are levied; and the said taxes shall be collected by the county treasurer of such county in the same manner that other taxes are collected. And should such county treasurer neglect or refuse to levy tax and place the same upon the tax roll for collection as herein provided, he shall be personally liable, and also liable upon his official bond to the holder of any such bonds or coupons then due, for the full amount thereof, and shall also be deemed guilty of a misdemeanor and upon conviction thereof shall be imprisoned in the county jail for not less than three (3) months nor more than twelve (12) months.

Historical Data

It shall be the duty of every county, city, town, township, the board of education of any city, and of every school district, issuing bonds under this article, and of the proper officers thereof, to create a sinking fund; and there shall be levied by the proper officers, annually, a sufficient tax therefor for the redemption of such bonds, which shall be collected as other taxes, and paid into the treasury as provided by law for other taxes, and shall remain as a specific fund for the redemption of said bonds; the amount of which sinking fund shall be as follows: In every instance in which bonds shall be issued under this article, for twenty (20) years or less, the quotient found by dividing the amount of the principal of such bonds by such number of years shall be the amount of sinking fund to be levied each year for the redemption of such bonds; but in every instance in which such bonds shall be issued for more than twenty (20) years, it shall not be necessary to create a sinking fund, or to levy a tax therefor, until the twentieth year prior to maturity of such bonds, at which time, and each year thereafter one-twentieth (1/20) of the principal amount of such bonds shall be levied as a sinking fund for the redemption of such bonds: Provided, that any county, city, town township, the board of education of any city, or any school district, issuing bonds under this article, may buy in and cancel any such bonds whenever the same can be done at or below par; Provided, further, that such sinking fund, when not required for the payment or purchase of bonds, may be invested in bonds of the United States or of the State of Oklahoma, and in no other manner: And provided, further, that under the provisions of this article, the proper officers are authorized, if desirable, to issue installment bonds, running twenty-five (25) years, having coupons attached, representing the semiannual interest to become due thereon; and each coupon attached to any installment bond shall, after five (5) years from its date, represent one-fortieth (1/40) of its principal, which amount shall be shown by separate words and figures aside from the interest represented in the coupon; and each installment bond shall show upon its face that its principal is included in its coupons.

**Historical Data**

R.L. 1910, § 370.
Whenever the bonds or interest coupons issued under Sections 391 et seq. of this title, shall become due, they shall be, on presentation of coupon bonds, promptly paid by the proper disbursing officer, out of the money in his hands collected for that purpose; and he shall endorse upon the face of any bond or coupon paid by him, in red ink, the word "paid", and the date of payment, and sign his name thereto, and at each settlement he shall turn over the bonds and coupons so paid and canceled, which shall be carefully preserved or destroyed. Provided however, the presentation of a registered bond shall not be required for payment of interest thereon when payment of interest is otherwise provided by the terms of the bond.

Historical Data

Any person who shall appropriate or use, or aid or abet in appropriating or using, any of the funds or monies mentioned in this article, for any other purpose than as in this article, provided, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in a sum equal to the amount of money so appropriated or used, and imprisoned in the county jail for not less than three (3) nor more than twelve (12) months, and shall also be liable in a civil action for the amount so misappropriated or used, to be prosecuted by any such bond holder or other party entitled thereto.

Historical Data

The interest coupons provided for in this article, shall, as fast as they become due, be receivable in payment of taxes due to the particular county, city, town, the board of education of any city, the township or school district, which may have issued such coupons, and shall be received by all collecting officers the same as cash, in payment of such taxes.

**Historical Data**

R.L. 1910, § 373.
All county, township and other municipal bonds on which final judgment shall hereafter be rendered by any court of record in this state shall be canceled in open court, and returned by the clerk of such court to the clerk of the proper municipality.

Historical Data

Any county, city, town, township, board of education, school district, or any other municipal corporation in this state, whether operating under the provisions of a special charter or otherwise, is hereby authorized and empowered to issue its general obligation bonds for the purpose of funding any or all of its matured and outstanding special assessment obligations and the interest and/or penalties thereon, lawfully assessed against any such municipal corporation for the payment of special improvements and for which such special assessments levies have been made by such municipality, but for which there are not sufficient funds on hand with which to pay such special assessment obligations. Said bonds may be sold for not less than par and accrued interest in the manner now or hereafter provided by law for the sale of other bonds of such municipalities, or any of them, and the proceeds of said sale shall be applied to the payment of the special assessments, interest and/or penalties, to be funded. If said bonds are offered for sale, and no legally accepted bids are received at said sale, the county, city, town, township, board of education, school district, or other municipal corporations issuing such bonds, may, in its discretion again offer such bonds for sale. Said bonds shall bear interest at any rate not exceeding six percent (6%) per annum and shall mature serially in equal installments beginning not less than three (3) nor more than five (5) years after the date of said Bonds and shall be in denominations of Fifty Dollars ($50.00) or any multiple thereof; provided, however, the last maturing installment and/or the last bond of the last maturing installment, may be for such sum less than two installments as will complete the full issue of such bonds, notwithstanding the necessity of varying the amount thereof to complete the same. Such bonds shall in no event be delivered to the purchaser thereof except upon simultaneous payment therefor at par and accrued interest to the date of said payment and the treasurer of any such municipality shall immediately upon delivering said bonds and being paid therefor, proceed to pay to the proper officer, the special assessment, interest and/or penalties which said bonds were issued to fund and he shall procure a receipt therefor showing all of such matured special assessments and the interest accumulated thereon to the date of payment, as being paid in full. If any of the purchase money derived from the sale of the bonds is left in the hands of the treasurer after the payment of such special assessments, interest and/or penalties, the same shall be credited to the sinking fund created for the payment of said bonds, however, nothing herein shall be construed to authorize the issuance of bonds in an aggregate face amount greater than the total amount of matured outstanding special assessments, interest and/or penalties, to be funded. Nor shall any such bonds issued hereunder extend any lien upon or create any liability against any property not liable therefor under existing or prior bonds.

Historical Data

Laws 1937, p. 149, § 1.
Bonds issued under this act shall be authorized and the details thereof fixed by resolution, or ordinance, as the case may be, of the governing body of any county, city, town, township, board of education, school district, or other municipal corporation issuing such bonds. Said ordinance or resolution authorizing the issuance of said bonds and fixing the details thereof shall not, however, be passed or enacted until notice of the intention to fund said special assessments, interest or penalties, shall have been given by one publication in a newspaper having a general circulation in said municipality, which said notice shall briefly state the kind of special assessments, interest or penalties to be funded, the aggregate amount of such special assessments, interest or penalties, and the time and place of the meeting at which said funding will be authorized. Such notice shall be published not less than ten (10) nor more than thirty (30) days prior to the date set therein for the authorization. The resolution or ordinance authorizing the issuance of such bonds may be adopted at the time designated in such notice, or on the date set in such notice, the governing body may adjourn to a later date and such resolution or ordinance may be adopted at said adjourned meeting without further notice. Bonds issued under this act, by any county, shall be signed by the chairman of the board of county commissioners, and attested by the county clerk, under the seal of the county. Bonds issued by any city shall be signed by the mayor, and attested by the city clerk, under the seal of the city. Bonds issued by any town shall be signed by the president of the board of trustees, and attested by the town clerk, under the seal of the town. Bonds issued by any township shall be signed by the trustee, attested by the township clerk, and countersigned by the township treasurer; provided, however, where any township has any such outstanding special assessments, interest or penalties as may be sought to be funded under this act, and where township form of government has been abolished, such bonds may be authorized to be issued by the board of county commissioners and in such cases such bonds shall be signed by the chairman of the board of county commissioners of the county in which such township is located, who shall sign and act in the places of the trustee or the president of the board of directors of such township, and in such cases, such bonds shall be attested by the county clerk, and countersigned by the county treasurer, acting and signing in the places of the clerk or treasurer, respectively, of the board of directors of such township. Bonds issued by the board of education of any city or town shall be signed by the president, and attested by the clerk of the board, under the seal of such board. Bonds issued by any school district shall be signed by the director, attested by the clerk, and countersigned by the treasurer of such school district board. Such bonds and interest may be made payable at such place as may be designated, and they shall contain a recital that they are issued under this act. All such bonds shall be designated "SPECIAL ASSESSMENT RETIREMENT BONDS OF 19__". Nothing in this section shall be construed to prohibit the use of facsimile signatures or seals as provided in the Registered Public Obligations Act of Oklahoma.

Historical Data

The clerk or appointed agent of every county, city, town, township, board of education, school district, or other municipal corporation in this state, issuing bonds under Sections 411 et seq. of this title, shall register the same in his office. Such bonds shall also, in every case, be registered by the county clerk or appointed agent, showing the date, number and amount thereof, rate of interest, to whom payable, where payable, and date of maturity; and all bonds issued under this act shall have endorsed thereon a certificate signed by the county clerk and the district attorney of the county in which such issuing municipality is located, to the effect that said bonds are issued pursuant to law, and that said issue is within the debt limit. Said bonds shall thereafter be registered by the treasurer or appointed agent of the municipality issuing the same, said treasurer's or appointed agent's registration being made in like manner to that of the county clerk as hereinbefore set forth and each of said bonds shall have a certificate executed by said treasurer or appointed agent endorsed thereon to show that said treasurer or appointed agent has so registered said bonds. Thereafter said bonds shall be delivered to the State Auditor and Inspector, who shall register the same in his office in a book kept for that purpose and then shall, under his seal of office certify upon such bonds the fact that they have been registered in his office according to law. Nothing in Sections 411 et seq. of this title shall be construed to prohibit options available under the Registered Public Obligations Act of Oklahoma.

**Historical Data**

The governing body, or authority of any county, city, town, township, board of education, school district or other municipal corporation, issuing bonds under authority of this act, shall provide, prior to the delivery thereof to the purchaser, for a levy of annual taxes on all taxable property in the county, city, town, township, board of education, school district or other municipal corporation, as the case may be, sufficient in amount to pay, and for the express purpose of paying, the interest on said bonds as it falls due, and also to pay and discharge the principal thereof at maturity; and, in every instance in which any county, city, town, township, board of education, school district or other municipal corporation shall issue bonds under this act, it shall be the imperative duty of the proper officers, whose duty it may be to levy taxes, to levy annually, at the time of making the levy of other taxes, a tax sufficient in amount to pay the interest upon said bonds and the coupons as they become due, and to create a sinking fund for the payment of the principal of such bonds at their maturity.

**Historical Data**

This act shall be full authority for the issuance of the bonds under this act authorized, without reference to any other act of the Legislature of Oklahoma, and said bonds may be issued as herein provided without an election; provided, however, that the provisions of law, with respect to examination and approval as to form and procedure of municipal bonds by the Attorney General of Oklahoma, shall apply also to bonds issued under this act.

**Historical Data**

Laws 1937, p. 152, § 5.
Any county, city, town, township, board of education, school district, or any other municipal corporation in this state, whether operating under the provision of a special charter or otherwise, is hereby authorized and empowered to issue its bonds for the purpose of refunding bonded and/or coupons indebtedness, outstanding for more than two (2) years, and to issue new bonds with interest representing the rate of interest agreed upon, in payment for any amount of outstanding bonded and coupon indebtedness; which bonds may be exchanged pursuant to agreement with the holders of such indebtedness, or sold for not less than their par value, in the manner now or hereafter provided by law for the sale of other bonds of such municipalities, or any of them, and the proceeds of said sale applied to the redemption of the bonds to be refunded. If said bonds are offered for sale, and no legally accepted bids are received at said sale, the county, city, town, township, board of education, school district, or other municipal corporation issuing such refunding bonds, in its discretion, may either again offer such bonds for sale, or may exchange such refunding bonds, on a par for par basis, for the bonds, and interest, to be refunded; provided, however, if an agreement has been made for the exchange of such bonds the same shall be exchanged, as herein provided, without first having been offered for sale. Whether such refunding bonds are sold or exchanged, they shall be delivered only upon simultaneous surrender, payment and cancellation of a like amount of the bonds to be refunded, inclusive of the interest accrued thereon. Such refunding bonds may be issued in such amount, or amounts, that the par value thereof, plus accrued interest to date of delivery, shall equal, but not exceed, the par value of the bonds and/or coupons to be refunded to the date of the delivery and cancellation thereof. Said refunding bonds shall bear interest at any rate not exceeding the maximum rate provided by Section 498.1 of this title, and shall mature serially and in substantially equal installments, beginning not less than three (3) nor more than five (5) years after the date of said bonds; provided, however, that the last maturing installment may be for such sum less than two installments as will complete the full issue of such bonds, notwithstanding the necessity of varying the amount thereof to complete the same.

**Historical Data**

Bonds issued under this act shall be authorized by resolution, or ordinance, as the case may be, of the governing body of any county, city, town, township, board of education, school district, or other municipal corporation issuing such bonds. Notice of the intention to authorize the issuance of such bonds shall be given by one publication in a newspaper having a general circulation in said municipality, and such notice shall briefly state the class of bonds and interest to be refunded, the approximate amount, and the time and place of the meeting at which said refunding will be authorized; such notice shall be published not less than (10) ten nor more than thirty (30) days prior to the date set therein for the authorization. The resolution or ordinance authorizing the issuance of such bonds may be adopted at the time designated in such notice, or on the date set the governing body may adjourn to a later date and such resolution or ordinance adopted at such adjourned meeting without further notice. Bonds issued under this act, by any county, shall be signed by the chairman of the board of county commissioners, and attested by the county clerk, under the seal of the county. Bonds issued by any city shall be signed by the mayor, and attested by the city clerk, under the seal of the city. Bonds issued by any towns shall be signed by the president of the board of trustees, and attested by the town clerk, under the seal of the town. Bonds issued by any township shall be signed by the trustee, attested by the township clerk, and countersigned by the township treasurer; provided, however, where any township has outstanding indebtedness, which is sought to be refunded under this act, and where such township form of government has been abolised, such bonds shall be signed by the chairman of the board of county commissioners of the county in which such township is located, who shall sign and act in the place of the trustee or president of the board of directors of such township, and shall be attested by the county clerk, and countersigned by the county treasurer, acting and signing in the place of the clerk or treasurer, respectively, of the board of directors of such township. Bonds issued by the board of education of any city or town shall be signed by the president, and attested by the clerk of the board, under the seal of such board. Bonds issued by any school district shall be signed by the director, attested by the clerk, and countersigned by the treasurer of such school district board. The interest coupons attached to said bonds shall be executed by the lithographed facsimile signatures of the officers designated to sign such bonds. Such bonds may be in any denomination from One Hundred Dollars ($100.00) to One Thousand Dollars ($1,000.00), and may be payable at such place as may be designated upon the face thereof, and they shall contain a recital that they are issued under this act.

Historical Data

The clerk or appointed agent of every county, city, town, township, board of education, school district, or other municipal corporation in this state, issuing bonds under Sections 421 et seq. of this title, shall register the same in his office. Such bonds shall also, in every case, be registered by the county clerk or appointed agent, showing the date, number and amount thereof, rate of interest, to whom payable, where payable, and date of maturity; and all bonded indebtedness refunded under this act shall have the words "paid in full" marked in plain manner across the face of each bond refunded; and such canceled obligations shall be carefully preserved by the clerk or appointed agent of such municipality, or destroyed, upon resolution or ordinance therefor, as the case may be, after a registration of the number, amount and date of issuance having first been made by the clerk or appointed agent; and all bonds issued under Sections 421 et seq. of this title shall have endorsed thereon a certificate, signed by the county clerk and the district attorney of the county in which such issuing municipality is located, said bonds, or evidence of debt, are issued pursuant to law, and that said issue is within the debt limit. Thereafter said refunding bonds shall be delivered to the State Auditor and Inspector and he shall register the same in his office in a book kept for that purpose and shall, under his seal of office certify upon such bonds the fact that they have been registered in his office according to law. The provisions of the Registered Public Obligations Act of Oklahoma shall apply.

**Historical Data**

Title 62. Public Finance
Chapter 2
Municipal Refunding Bonds (Act of 1935)
Section 424 - Levy.
Cite as: O.S. §, __ __

The governing body, or authority of any county, city, town, township, board of education, school district or other municipal corporation, issuing refunding bonds under authority of this act, shall provide, prior to the delivery of said refunding bonds, for a levy of annual taxes on all taxable property in the county, city, town, township, board of education, school district, or other municipal corporations, as the case may be, sufficient in amount to pay, and for the express purpose of paying, the interest on said bonds as it falls due, and also to pay and discharge the principal thereof at maturity; and, in every instance in which any county, city, town, township, board of education, school district or other municipal corporation shall issue bonds under this act, it shall be the imperative duty of the proper officers, whose duty it may be to levy taxes, to annually levy, at the time of making the levy of other taxes, a tax sufficient in amount to pay the interest upon said bonds and the coupons as they become due, and to create a sinking fund for the payment of the principal of such bonds at their maturity.

Historical Data

This act shall be full authority for the issuance of the bonds under this act authorized, without reference to any other act of the Legislature of Oklahoma, and said bonds may be issued as herein provided without an election; provided, however, that the provisions of law, with respect to examination and approval of municipal bonds by the Attorney General of Oklahoma, shall apply also to refunding bonds issued under this act; and all acts, or parts of acts, in conflict herewith are herewith repealed, but this act shall not be construed to repeal other existing laws relating to municipal funding or refunding bonds, except in so far as may be necessary to make this act operative, and shall be construed, in all other respects as in addition to existing refunding legislation.

**Historical Data**

Title 62. Public Finance  
Chapter 2  

Section 426 - Municipal Corporations - Funding Bonds.  
Cite as: O.S. §. __ __

The governing board of any county, city, town, township, board of education, school district or any other municipal corporation of this state, holding in its sinking fund either warrants, judgments or bonds, is authorized to enter into an agreement with the governing board of the municipality against which said warrants, judgments or bonds are an obligation thereof, to accept funding or refunding bonds in lieu of said obligations. Said agreement shall provide for the rate of interest said funding or refunding bonds shall bear, which may be less than the rate of interest the indebtedness to be funded bears.

Historical Data

Laws 1937, p. 152, § 1.
A. The governing board of any county, city or town, or school district is authorized to rent on a monthly basis real or personal property as authorized by the governing board and to pay the rental charges thereon for usage during any fiscal period, or portion thereof, out of appropriations made and approved for such purposes for, or during, such fiscal year. Any such rental contract extending beyond June 30 of the fiscal year shall contain provisions for mutual ratification of renewal under the conditions provided in this section.

B. As used in this section, the term "personal property" shall include, but not be limited to:

1. Portable, or otherwise moveable, buildings and structures;
2. Prefabricated metal buildings and structures, along with necessary utility services for such buildings or structures;
3. Roofs placed over existing roof structures; provided, retrofit metal roofs shall not be included within the definition of "personal property" for purposes of this section; and
4. Other structures or property that can be disassembled after installation and removed without permanent physical damage to existing property.

Notwithstanding the provisions of Section 7 of Title 60 of the Oklahoma Statutes, such personal property shall retain its status as personal property and shall not be deemed to become attached to the real estate for the duration of the lease-purchase agreement.

C. It is the purpose of this section to authorize such governing boards to enter into lease and lease-purchase contracts but not to incur any obligation upon the part of their respective municipal or governmental subdivisions in excess of the income and revenue thereof provided for such purposes for the fiscal year in which the lease contract is effectively operative.

D. Any agreement to lease and purchase real or personal property, where title is to be acquired by the municipal or governmental subdivision, shall state the purchase price of the real or personal property so leased and in no event shall the lease be extended so as to cause payment of more than the stated purchase price of the real or personal property plus interest not to exceed ten percent (10%) simple interest on the unpaid balance due as of each payment date. When the purchase price plus interest has been paid, the property shall belong to the lessee and the lessor shall deliver a bill of sale to the property to the lessee. Any lease-purchase agreement may include an option to purchase, transfer and acquire title during the term of the lease upon payment of the balance of the agreed purchase price, and each agreement shall include a provision to transfer title to the lessee at the end of the completed lease term for nominal or no additional consideration.

E. The payment for the lease or rental of real or personal property shall be made only from annual and supplemental appropriations specifically designated for such purpose, and no appropriation for the purpose of paying rentals on real or personal property shall be transferred or diverted to any other purpose, except as may be authorized by the terms of the agreement or by law.
F. When any real or personal property has been leased or rented during any fiscal year under any contract which permits continuance of such rental for the remainder of the fiscal year, the renting or leasing thereof shall be continued for the remainder of the fiscal year unless the governing body renting or leasing the same, by proper resolution entered in the minutes of the governing body, shall certify that the continuance of such rental is unnecessary and contrary to the public interest. However, to affect a contract termination of lease or lease-purchase equipment, written notice shall be sent by certified mail to the vendor thirty (30) days prior to the termination of the contract. Such notice shall be accompanied by payment of all sums then owed up to the date of the termination of the contract and shall certify that the canceled equipment is not being replaced by equipment performing similar functions. All equipment covered by such contract termination shall be returned to the vendor at the expense of the governmental agency terminating such contract. Such equipment shall be returned in good condition to a location designated by the vendor and the equipment, when returned, shall be free of all liens and encumbrances. Satisfaction of all of the requirements of this section shall release the governmental agency terminating such contract from any further obligation to make any further payments to the vendor.

Historical Data

Title 62. Public Finance  
Chapter 2  
Section 431 - Sinking Fund - Levy for - Omission to Make - Additional Levy.  
Cite as: O.S. §, __ __

A. It shall be the duty of the officers of each municipal corporation in the State of Oklahoma by law authorized to levy taxes to make a levy each year for a sinking fund, which shall, with cash actually on hand and lawful investments in such fund, excluding taxes in process of collection, be sufficient to pay:

1. All the bonded indebtedness of such municipality coming due prior to April 1 of the second ensuing fiscal year for which no prior levy has been made;

2. The interest accrued but unpaid and to accrue on all outstanding bonds of such municipality to June 30th of the ensuing fiscal year;

3. A sinking fund to pay any interest payable on the last and final bond maturity coming due after such June 30th but before the tax levy of the succeeding fiscal year may be made and collected;

4. A sum, after reserving from said cash and investments on hand for bond and bond-interest accruals as aforesaid and judgment accruals theretofore levied for bonds unpaid, equal to one-third (1/3) of the original amount of all outstanding judgments against the municipality when one-third (1/3) or more of such judgment remains due and unpaid, and in case less than one-third (1/3) of such judgment remains due then for the entire amount of such judgment yet remaining unpaid; and

5. The interest accrued but unpaid and to accrue on all unsatisfied judgments within the ensuing fiscal year but not beyond June 30th of such year.

B. The foregoing formula shall be applied by said taxing officials each year in determining the amount necessary to raise by tax levy for sinking fund purposes, independently of actions taken in previous years; and, if by omission to make a levy which could have been validly made for any judgment, bonds or interest coupons, or where from any cause the cash and valid investments in the sinking fund does not equal the accrual liabilities, it shall be the duty of said taxing officials to readjust the annual bond accrual in accordance with the foregoing formula in order that said bonds shall be paid when due, save and except only that where the cash and valid investments in the sinking fund at the close of any fiscal year, after reserving for interest accrued and accruing under the priority therefor as contained in Section 28 of Article X of the Oklahoma Constitution, is insufficient to pay and retire any bonds matured or to mature before another tax levy may be made and collected and no action has been instituted to refund such matured bonds or to convert them to judgment, it shall be the duty of said taxing officials to include, in addition to interest thereon or aforesaid, an accrual therefor in an amount equal to the bonds so matured or to mature or the annual accrual first lawfully applicable to the issue thereof, whichever is the lesser.

C. It is the sole intention of this section to require that the pledge contained in Sections 26, 27 and 35 of Article X of the Oklahoma Constitution, be fulfilled, and that sinking funds be applied as provided by Section 28 of Article X of the Oklahoma Constitution.
**Historical Data**

R.L. 1910, § 6771; Laws 1933, c. 27, p. 57, § 1; Laws 1951, p. 170, § 1; Laws 1991, c. 73, § 2, eff. July 1, 1991.
(Application.) Such sinking funds shall be used:

First. For the payment of interest coupons as they fall due.

Second. For the payment of bonds falling due, if any such there be, and,

Third. For the payment of judgments against the municipality, if any there be; provided, that when any sinking fund has been used or may hereafter be used to pay judgments as herein provided, that notwithstanding the fact that such judgment or judgments have been paid with such sinking fund, it shall be the duty of the proper officers to make levies to pay such judgments the same as if the same had not been paid out of such sinking fund, and when so levied and collected the same shall be turned into the sinking fund out of which such judgment or judgments was paid.

**Historical Data**

R.L. 1910, § 6773; Laws 1915, c. 80, § 1.
The board of county commissioners is hereby authorized to use for the purpose of erecting or rebuilding a county courthouse or a superior court building at such points in the county as the board may deem necessary and to furnish and equip such building, and for such purpose, said board is authorized to use any or all of the unassigned portions of the sinking fund of the county derived from penalties, interest or forfeitures accrued or to accrue and in addition thereto, is authorized to make and enter a levy of not to exceed one (1) mill of tax in any one (1) year and under the existing laws such tax shall be annually added to the funds herein provided for and which said levy may be equal to but not to exceed the constitutional limitation of eight (8) mills; provided further, that there is hereby authorized to be created by resolution a courthouse fund of any such county which shall be known and designated as a special courthouse fund and all monies as aforesaid shall be converted into and become a part of said special fund and shall be irrevocably pledged to the payment of the costs of the construction or rebuilding or repair of any such courthouse. Such board of county commissioners is further authorized to issue time warrants against said special fund which shall run serially and shall bear interest not to exceed six percent (6%), per annum, which interest shall be payable annually; when such warrants have been issued, then the levies so made and the accumulations of penalties, interests and forfeitures which constitute the fund from which such time warrants are payable; provided, that this act shall not affect or impair the provisions of Chapter 209, Session Laws of Oklahoma, 1919, being otherwise known as Chapter 80, Session Laws of Oklahoma, 1921.

**Historical Data**

Laws 1923, c. 86, p. 151, § 1; Laws 1925, c. 13, p. 15, § 1.
Where any county, city, town, or school district, dependent or independent, has accumulated a surplus in the sinking fund thereof, represented by actual cash on hand in excess of all outstanding bond or judgment indebtedness, both matured and unmatured, including coupon and/or other interest earnings thereon whether matured or unmatured, earned or unearned, or if there be no known bond, coupon, or judgment indebtedness outstanding against it, the county excise board on application of the proper officers thereof is hereby authorized to approve the transfer of said surplus in the sinking fund of said county, city, town, or school district to be used for general fund purposes of the same county, city, town, or school district; provided, that before the excise board shall have authority to consider or approve the application of the governing board for authority to make such transfer, there shall be attached to such application an affidavit and proof of publication of published notice by such governing board of its intention to apply for authority to make such transfer, which published notice shall set forth in detail the condition of the sinking fund thereof or as to the fact of there being no known bond, coupon or judgment indebtedness outstanding. Such notice shall be published in some newspaper of general circulation in such municipality, or in such county if there be no newspaper published in the city, town, or school district.

**Historical Data**

Whenever any city or town of the State of Oklahoma shall have accumulated an amount of money in its sinking fund sufficient to pay at maturity the principal and interest of all its outstanding bonds, coupons and judgments, any surplus money in said fund, after all outstanding bonds, judgments or other charges against said sinking funds have been fully paid, whether maturing in the current or in future years, may be transferred by the governing body of such city or town to its general fund to be used in reducing the ad valorem tax levies for the ensuing fiscal year or years, or in constructing public buildings or other permanent improvements as the governing body may determine.

**Historical Data**

Provided, however, that before any governing body of such city or town shall make such transfer, application shall be made by such governing body to the district court of the county for an order authorizing it so to do. Such application shall be filed in the office of the clerk of the district court as in other cases, setting forth briefly, the amount of money in the sinking fund of said city or town, and the amount of all its outstanding bonds, interest and judgments, and the amount of the sinking fund that the governing body wishes to transfer to the general fund of the said city or town.

Notice of the hearing of said application shall be given by publication of a notice thereof in a newspaper of general circulation throughout the county, for two (2) consecutive weekly issues of such newspaper. Upon the date fixed for the hearing of said application, any taxpayer, bond, coupon or judgment holder may appear and contest the same. After hearing, the court shall make an order as to distribution of said surplus funds, if there be any, any such order shall be final.

**Historical Data**

If now or hereafter in any county, city, town, township, school district or other municipal subdivision of the State of Oklahoma, there exists no deficit in the sinking fund thereof, the governing body of such municipality may by proper resolution recite such facts and cancel all taxes thereof which are unpaid and which were levied for the sinking fund of such municipality, for all fiscal years previous to the one in which such resolution is passed. Such resolution need be only in general terms reciting the rate of levy and the year or years for which the same was levied and shall thereupon be applicable to all taxes levied for that purpose for that year or years which are unpaid.

**Historical Data**

It shall be the duty of the county treasurer upon his being presented with a properly certified copy of such resolution to cancel and vacate all unpaid levies and taxes to the extent provided for in such resolution and to reduce the rate of levy and the amount of taxes due and unpaid upon all real and personal property and property of utilities within such municipal subdivision for all previous fiscal years to the extent provided for in such resolution and to enter such reduction upon the tax rolls of said county and to give due credit to such reduction in the collection of all such taxes.

**Historical Data**

The provisions of this act are applicable only in cases where all the bond, interest and judgment indebtedness of such municipal subdivision for which such sinking fund levies for such previous years were made and which is or was an obligation of such sinking fund has either been paid, or is subject to immediate payment out of unencumbered and unappropriated cash then in said sinking fund, or refunded or reduced to judgment and legal provision made for payment thereof out of sinking fund levies, or otherwise, within the current and/or future fiscal years.

Historical Data

Laws 1935, p. 337, Sec. 3.
If additional or supplemental needs exist in any department or appropriation account of a county, school board of education or municipal government as to any item or items of appropriation therefor, that are immediately urgent, and there exists in any other appropriation account or department of the government unexpended and unencumbered balances of appropriations of less immediately urgent need, the duly-constituted head of such department or officer in charge of an account needing additional or supplemental appropriations, shall make a written request for transfer of appropriation balance or any portion thereof to the governing body. The written request for transfer shall set forth such additional or supplemental needs and the occasion for such needs, together with detail of account items and the amount of each item proposed to be canceled, and the written consent of the department head or officer in charge of the account from which the appropriation or any portion thereof is to be canceled. The approval of the request for transfer by the governing body, without other formality, shall effect cancellation of appropriations in the items and amounts less urgently needed and increase in like total sum to the appropriation accounts or department by items and amounts for such immediately urgent needs. The clerk of the governing body shall notify in writing the clerk of the county excise board of the changes and shall also notify the treasurer and the head of each department affected of the action, and they shall adjust their accounts accordingly. In a municipality, or school board of education, the actions and consent of the respective department heads or officers provided in this section may be performed by the governing body or by persons designated by the governing body.

Historical Data

Title 62. Public Finance  
Chapter 2  
Section 462 - System of Checks and Balances - Not Disturbed.  
Cite as: O.S. §. __ __

It is specifically provided that the Oklahoma system of checks and balances upon the receiving and disbursing public monies shall not be disturbed. It is further provided that this act shall not be construed as authorizing the transfer of appropriation balances or money from one fund to another, but is intended only to authorize the transfer of appropriation balances, without formality, within the same fund, neither increasing nor diminishing the net total of appropriations.

Historical Data

Laws 1951, p. 191, § 2.
A. Except as provided in Section 17-102 of Title 11 of the Oklahoma Statutes and subsection B of this section, all public funds of any county or of any subdivision thereof shall be disbursed only in the payment of legal warrants, bonds and interest coupons. Counties may implement a direct deposit system to have warrants transferred electronically to a financial institution. The State Auditor and Inspector shall promulgate rules as necessary for the implementation and administration of a direct deposit system.

B. Any board of education of a school district of this state or any board of county commissioners of a county of this state may issue a negotiable instrument which will serve as both a warrant on the treasury and a check ordering payment of the warranted amount of money from the account of the treasury. This instrument shall be prepared and issued in accordance with procedures and requirements provided by law for a warrant and a check and, if issued by a school district, shall be signed by the clerk, treasurer and president of the board of education of the school district, or if issued by a county, shall be signed by the chair of the board of county commissioners, the county clerk and the county treasurer. Printing on the instrument shall indicate that the instrument is a "warrant" of the school district or county and a "check" drawn on the account of the school district or county. The provisions of Sections 601 through 606 of this title shall apply to instruments authorized by this subsection.

*Historical Data*

It is hereby made the duty of every officer authorized to allow, issue, draw or attest any warrant or certificate of indebtedness against the public funds of any county, city, town, township, board of education, school district or any other subdivision of the county, to issue, draw and record all warrants, bonds and interest coupons, in the numerical order issued on each fund, beginning with number one and issuing the same consecutively during the fiscal year. At the beginning of each fiscal year a new series shall be commenced, and said series shall be designated by writing the fiscal year on the warrant or certificate of indebtedness for which the levy to pay the same has been made.

**Historical Data**

Laws 1910-11, c. 80, p. 180, § 2.
Each and every warrant or certificate of indebtedness must be drawn against a specific appropriation or specific amount authorized by a bond issue for such purpose. As soon as said warrant, certificate of indebtedness or a bond is issued, the same shall be at once signed and forthwith delivered by the clerk to the treasurer of the county or subdivision thereof, issuing the same for registration.

**Historical Data**

Laws 1910-11, c. 80, p. 181, § 4; Laws 1917, c. 226, p. 419, § 10; Laws 1967, c. 214, § 1, emerg. eff. May 1, 1967.
It is hereby made the duty of the treasurer of the county, city, town or school district to whom a warrant, certificate of indebtedness or bond is directed for payment, to register the same by entering the number, the date, the name of the payee, the fund upon which it is drawn and the amount, and by writing on the warrant or evidence of indebtedness, the date of registration, his name and official title. All warrants, certificates of indebtedness or bonds, shall be registered in the numerical order in which they have been issued, and when so registered shall be returned to the clerk of the county, city or town or the encumbrance clerk of the school district. Provided, however, that after registration of dependent school district warrants, the county treasurer is authorized to deliver the same to any member of the governing body of the school district issuing such warrants or to any person authorized in writing by the governing body to receive the same. No warrant, certificate of indebtedness or bond shall be a valid charge until registered by the treasurer of the municipality issuing the same as herein provided. Nothing herein shall prevent the appointment and compensation from time to time by the governing body of any county, city, town or school district and to maintain books and records relating thereto. Warrants and all evidences of indebtedness shall draw a rate of interest to be fixed by the governing board not to exceed the maximum rate provided by Section 498.1 of this title from and after its registration by the treasurer, unless there is cash on hand to pay the same when presented for registration and then the treasurer shall make the same “payable” after registering the same, and no interest shall be computed or allowed thereon when paid. When the treasurer has money on hand to pay warrants duly registered, the treasurer shall publish notice thereof in one issue of a newspaper, or by posting five notices in public places, and interest shall cease on the warrants after thirty (30) days from the date of the publication or posting of said notice.

**Historical Data**

From and after the passage of this act, without regard to the time when funds may be collected and are available to pay the same, any and all warrants issued in payment of obligations of counties, townships, school districts, cities, towns and other municipal subdivisions or corporations of this state, shall as to time of payment, become due one (1) year after the close of the fiscal year for which the same was issued, and action thereon may be commenced in any court of competent jurisdiction to enforce the liability evidenced thereby. Unless action be commenced by the filing of suit thereon and service of summons by the aforesaid due date, the same shall be forever thereafter barred, and it shall not be necessary that such lapse of time be asserted as a defense in any such action in order that the defendant be relieved of liability thereon.

**Historical Data**

No check issued or voucher registered by the treasurer of any county in this state shall be honored by the bank on which it is drawn or by his registration made payable if not presented within a reasonable time under the circumstances, or in any event unless presented within one (1) year of the date of issue.

When one (1) year shall have elapsed after the date of issue of any county treasurer's check drawn against any public funds in the county treasurer's custody or of any voucher drawn by any public officer against the public officer's official depository account with the county treasurer, other than checks and vouchers which may be issued to another public officer for the benefit of the state or a subdivision thereof, it shall be the duty of the county treasurer to make entry of cancellation opposite the record of the check or registration of the voucher, and shall forthwith credit the amount thereof to the fund on which it was drawn and report the action on forms and in the manner prescribed by the State Auditor and Inspector.

Provided, that nothing in this act shall supersede or repeal any of Section 693 of Title 58 of the Oklahoma Statutes.

Historical Data

All funds received by a county under the provisions of Section 33, Title III, of the Act of Congress known as The Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (7 U.S.C.A. Section 1012), as revenue from the use of submarginal lands and certain other lands, shall be apportioned as follows: One-third (1/3rd) thereof shall be deposited in the County Highway Fund and the remaining two-thirds (2/3rds) thereof shall be apportioned to the affected school districts of the county in direct ratio of the number of acres of said lands within each school district to the total number of acres of such lands which were purchased by the federal government under the provisions of the Bankhead-Jones Farm Tenant Act.

Historical Data

Title 62. Public Finance
Chapter 2
Section 498.1 - Maximum Interest Rate on Bonds or Other Obligations Issued by Counties, Municipalities, School Districts, etc.

Cite as: O.S. § _, __

Bonds or other obligations of any type or character authorized and issued by counties, municipalities, and school districts, including, but not limited to, bonds or obligations issued pursuant to Section 70-15-101 of Title 70 and Section 738 of Title 19, public housing authorities created pursuant to the Oklahoma Housing Authorities Act, Sections 1051 et seq. of Title 63, or port authorities created pursuant to Section 1102 of Title 82, may bear interest at a rate not to exceed ten percent (10%) per annum, payable not more often than semiannually, without regard to the limitations in any other law, general or special, except the Constitution of Oklahoma, except that said interest rate limitations shall not apply to any bonds or other obligations purchased by the federal government or any agency thereof.

Historical Data

Any custodian of public funds of any kind or character, required by law to secure proper collateral before depositing public funds in a bank or trust company, shall hereafter, in depositing public funds in a bank or trust company whose deposits are insured by the Federal Deposit Insurance Corporation, be required to secure proper collateral only for sums deposited in excess of the amount of deposit insured by such Federal Deposit Insurance Corporation.

**Historical Data**

The State Treasurer, and the treasurers of counties, school districts, cities, towns, municipalities and any other political subdivision of the state, and any other officer, board, department or commission having custody, control and management of any public or trust fund or funds charged with the safekeeping and deposit of said funds or funds are hereby specifically authorized to deposit said fund or funds in any federally-insured building and loan association wherever located, whether federally or state chartered, in an amount and to the extent that such deposit is fully insured by the Federal Savings and Loan Insurance Corporation or any other instrumentality of the United States Government. When any such insured deposit is made it shall not be necessary for such treasurer, officer, board, department or commission to require any security, and such insurance shall be accepted in lieu of any security, restriction or other limitation now required or imposed by law upon the deposit of public funds.

Historical Data

Sections 8 through 14 of this act shall be known and may be cited as the "Security for Local Public Deposits Act".

**Historical Data**

As used in the Security for Local Public Deposits Act:
1. "Financial institution" means any bank, savings bank, savings and loan association or credit union; and
2. "Public entity" means any county, city, town or board of education of a public school district or vocational-technical school district or other governmental or public entity of a local nature which is required or permitted by law to collateralize its deposits.

**Historical Data**

Title 62. Public Finance
    Chapter 3
    Security for Local Public Deposits Act
    Section 517.3 - Repealed by Laws 2000, c. 136, § 17, eff. July 1, 2000
Cite as: O.S. §, __ __

Repealed by Laws 2000, c. 136, § 17, eff. July 1, 2000

Historical Data

A. A treasurer of a public entity shall require that financial institutions deposit collateral securities or instruments to secure the deposits of the public entity in each such institution. The amount of collateral securities or instruments to be pledged for the security of public deposits shall be established by the treasurer of the public entity consistent with the provisions of the Security for Local Public Deposits Act; provided, such amount shall not be less than the amount of the deposit to be secured, less the amount insured.

B. Upon authorization by the treasurer of a public entity, a financial institution shall place required collateral securities in a restricted account at a Federal Reserve Bank which serves Oklahoma, a Federal Home Loan Bank which serves Oklahoma or with another financial institution located in this state that is not owned or controlled by the same institution or holding company. The State Treasurer shall designate a number of such financial institutions authorized to serve as safekeeping or custodial institutions. The financial institution depositing collateral securities shall deliver to the treasurer of the public entity a power of attorney authorizing the treasurer to transfer or liquidate the securities in the event of a default, financial failure or insolvency of a public depository. The State Treasurer must approve any forms or pledge agreements used by public entities and financial institutions in securing public deposits of public entities.

C. Securities eligible for collateral shall be valued at market value. The treasurer shall review and determine the market value of collateral pledged for security not less than quarterly. The market value of pledged securities shall be provided to the treasurer by either the financial institution holding the deposit or the financial institution holding the collateral securities, which market value must have been obtained from an independent, recognized and documented source. The State Treasurer shall promulgate rules to provide for the valuation of collateral if the market value is not readily determinable. The State Treasurer shall prescribe reporting requirements and forms for financial institutions to list collateral securities pursuant to this section.

D. The State Treasurer shall promulgate rules for the acceptance of collateral instruments described in Section 12 of this act, to secure deposits of the public entity. Such rules shall require that sufficient documentation exists to establish that the provider of the collateral instrument will protect the public entity in the event of a default, financial failure or insolvency of a public depository.

E. All securities purchased by a treasurer of a public entity or held in custody for other departments of the public entity by the treasurer shall be held in financial institutions not involved in such transactions and shall not be held by the treasurer or a broker.

Historical Data

Title 62. Public Finance
Chapter 3
Security for Local Public Deposits Act
Section 517.5 -
Cite as: O.S. §, __ __

A. For purposes of securing public deposits, the treasurer of a public entity may accept as collateral only those securities and other instruments listed below. To insure the safety of public funds, the treasurer may establish standards which restrict, or limit further, any of the types or classes of securities or instruments listed below which may be accepted. Any treasurer of a public entity may request the State Treasurer to determine the eligibility of an individual security for pledging under this section. The treasurer may select the following securities and instruments for the purpose of securing public deposits:
1. Obligations, including letters of credit of the United States Government, its agencies and instrumentalities;
2. Obligations of this state or of a county, municipality, or school district of this state or of an instrumentality of this state or a county, municipality or school district of this state;
3. General obligation bonds of any other state of the United States; and
4. A surety bond if:
   a. subject to the terms and conditions of the bond, it is irrevocable and absolute,
   b. the surety bond is issued by an insurance company authorized to do business in Oklahoma, and which has been approved by the State Treasurer,
   c. the issuer of the surety bond does not provide surety bonds for any one financial institution in an amount that exceeds ten percent (10%) of the surety bond insurer's policyholders' surplus and contingency reserve, net of reinsurance, and
   d. the claims-paying ability of the authorized insurance company is rated, at all relevant times, in the highest category by at least two nationally recognized rating agencies acceptable to the State Treasurer.
B. A financial institution may substitute different forms of collateral from time to time, provided that the collateral is acceptable to the treasurer, and meets the requirements of this section and the rules of the State Treasurer.

Historical Data

In the event of a default or insolvency of a public depository, the treasurer of a public entity shall implement the following procedures:

1. In cooperation with the State Department of Banking and other regulatory officials, the treasurer shall ascertain the amount of public funds on deposit at the defaulting institution and the amount of deposit insurance applicable to such deposit;

2. The potential loss to the public entity shall be calculated by the treasurer. The loss to the public entity shall be satisfied, insofar as possible, first through any applicable deposit insurance and then through the sale of securities pledged, or through the proceeds of collateral instruments pledged, by the defaulting depository institution. Such sales shall be conducted by the treasurer;

3. The securities, bonds or other forms of collateral shall become forfeited to and become the property of the public entity. If the securities, bonds or other forms of collateral are valued at less than the amount of principal and interest due to the public entity plus the cost of the ensuing sale, the securities, bonds and other forms of collateral shall be sold by the treasurer, and the treasurer shall be entitled to recover from the financial institution such balances with costs and attorney's fees. If the market value of the securities, bonds or other forms of collateral exceeds the principal and interest due to the public entity plus the cost of the ensuing sale, the securities, bonds and other forms of collateral may be sold by the treasurer and the excess of the proceeds shall be returned to the pledging financial institution or its receiver, without further process of law.

**Historical Data**

Added by Laws 2000, c. 136, § 13, eff. July 1, 2000
When public deposits are made in accordance with the Security for Local Public Deposits Act, the treasurer of a public entity shall not be liable for any loss resulting from the default or insolvency of a public depository in the absence of negligence, malfeasance, misfeasance or nonfeasance on the part of the treasurer.

**Historical Data**

This act shall be so construed as to effectuate its general purpose to make uniform the law of states which enact it.

Historical Data

Laws 1959, p. 258, § 5.
The Treasurer of the State of Oklahoma, the county treasurer in any county when authorized by the board of county commissioners, and the lawful treasurer of any city, town or board of education, when authorized so to do by the lawfully constituted governing body of such city, town, or board of education may invest the sinking funds in his custody in United States bonds, United States Treasury notes, United States Treasury certificates or Postal Savings certificates, to the payment of which the faith and credit of the United States is pledged by the terms of such bonds, notes or certificates, or in State bonds, Public Building Bonds, State Warrants or State Treasury notes of the State of Oklahoma issued under authority of legislative enactment, or in the bonds or judgments of courts of record of the particular and specific municipality whose sinking funds are to be invested, or in current warrants of his own registration, provided the securities so purchased mature prior to the time the money so invested is required by law to be on hand in cash for the purpose of meeting the bonded indebtedness of the state or the municipal subdivision thereof whose sinking funds are so invested, and further, provided the bonds of the particular municipality whose sinking funds are to be so invested or the current warrants of such treasurer's own registration, can be purchased at not to exceed par and accrued interest. If deemed advisable to invest the sinking funds in the custody of the county treasurer, or in the custody of the lawful treasurer of any city, town or board of education, in lawfully issued county, city, town, township, board of education, or dependent school district bonds issued by a municipal subdivision of the State of Oklahoma, other than the one whose sinking fund is proposed to be invested, or if deemed advisable to invest the sinking fund of such municipal subdivision in its own bonds at the market for more than par and accrued interest, then the county treasurer or the lawful treasurer of such city, town, or board of education, if authorized by the duly constituted governing board to whom he is by law required to render account, either at his own instigation or by the lawfully constituted attorney of such county, city, town or board of education, may file a duplicate application in writing in the district court, in which application he shall set forth the full nature and description of the securities which he proposed to purchase, together with the estimated value thereof, the aggregate amount thereof and the proposed price of purchase; and he shall further disclose in said application, the condition of the sinking fund account so proposed to be invested, and the bond, coupon and judgment indebtedness payable therefrom with maturities and accruals scheduled in detail. Thereupon it shall be the duty of the court clerk of such county to docket such application, without cost, upon the appearance docket of such district court as other civil actions; and it shall be the immediate duty of such court clerk to transmit the duplicate application, schedules, and exhibits to the district attorney who shall enter his appearance in such instance on behalf of the public and who may, at the discretion of the court, require such further information by detailed exhibits, schedules or statistics as may seem advisable. Within three (3) days after the filing of such application, the judge of such district court shall enter an order setting such application for hearing, and directing the court clerk to give such notice to the public of such application and the date of hearing thereof as said district judge may deem proper for the protection of the public and the taxpayers of such county and/or the municipal subdivisions thereof, and, if such notice be directed to be had by publication in some newspaper named by the court, the expense thereof shall be borne out of any appropriation for legal expense of such county, city, town or board of education. It shall be the duty of the district attorney to file in said proceedings, in writing, at the date appointed for such hearing, a correct report setting forth the opinion of such district attorney as to the soundness of such investments and advisability thereof, the validity of such securities, and particularly whether or not the municipality issuing the same has a net bonded indebtedness in excess of five percent (5%) of the net assessed valuation thereof as last certified by the county assessor to its county excise board. Upon the date set for such hearing, any taxpayer shall have the right to appear in person, either with or without the aid of counsel, and make such protest or objection to such investment as he may
deem proper for the protection of himself or the taxpayers of such county. Thereupon it shall be the duty of
the district judge, informally and in open court to hear any and all evidence and protests, either in
support of or opposition to said proposed investment, and at the close of such hearing, to enter an order
with reference to such application for investment as may be found and determined by the court for the
protection and best interest of the county or municipal subdivision thereof whose sinking funds are
proposed to be invested, and to the best interest of the public and taxpayers thereof; and thereupon, such
district court may, by journal entry of judgment entered and recorded in such proceedings, either
authorize in whole or in part that such investment be made, or deny such application.

**Historical Data**

Laws 1919, c. 207, p. 294, § 1; Laws 1923, c. 176, p. 299, § 1; Laws 1935, p. 122, § 1; Laws 1941, p. 287, § 1.
On or before the last day of each month the State Treasurer and the treasurer of each county, city, town and board of education shall apportion and place to the credit of the sinking fund or sinking funds in his custody all interest earned and collected from the investment of such sinking funds, as provided in the first and foregoing section of this act; provided, that in counties, where invested securities have heretofore been purchased for the joint use and benefit of the several school districts and/or townships thereof, the amount so credited to each such sinking fund account shall bear the same ratio to the whole amount of interest so collected, as the amount of such investment credited to the sinking fund account of each such school district and/or township bears to the total amount so invested, in which last event the apportionment of such interest earnings shall be made immediately prior to the 30th day of June of each year.

Historical Data

It shall be the duty of the State Treasurer and each county, city, town or school district treasurer, and the treasurer of every board of education in this state, to pay on presentation any check, warrant or order properly drawn on any funds in his custody by virtue of his office, when there is cash sufficient in such fund to do so and when any check, warrant or order is paid, such treasurer shall maintain evidence such check or warrant has been processed and paid.

**Historical Data**

Whenever a warrant or order shall be presented to any treasurer named in the preceding section, and the same is not paid for the reason that there is not money sufficient in the fund on which same is drawn, the treasurer shall endorse on the back of such warrant or order, "Not paid for want of funds," number, date and sign the same; and he shall set down in a book to be kept for that purpose, the number, amount, the date and upon what fund drawn, to whom payable, and the date when presented for payment, and such warrants or orders shall be paid in the order of their presentation and registration as shown by such book, and such book shall be known in each such office as the "Warrant Register"; and any such treasurer who shall fail, neglect or refuse to pay any warrant or order drawn on the treasurer in the order of registration as shown by the warrant register, or shall pay any warrant or order so drawn out of its regular order, and give preference to the same over other warrants or orders, shall be deemed guilty of a misdemeanor, and upon conviction shall be subject to a fine of not less than One Hundred Dollars ($100.00) nor more than One Thousand Dollars ($1,000.00).

Historical Data

R.L. 1910, § 6783.
Title 62. Public Finance
   Chapter 3
   Section 553 - Treasurers to Publish Notice of Ability to Pay.
Cite as: O.S. §, __ __

It shall be the duty of all such treasurers, whenever any money comes into their hands by virtue of their respective office, to set apart a sufficient fund to pay any or all warrants or orders they may have registered in compliance with the provisions of Section 551 et seq. of this title, and to keep the same until called for; and the State Treasurer shall make regular calls, at least every sixty (60) days, by publishing notice in some newspaper of general circulation published at the state capital, giving notice that he has money in his hands with which to pay warrants, and give the numbers and the several funds, and requesting that the same be presented at the Treasury for payment and cancellation, and every county treasurer, city or town treasurer and the treasurer of every board of education, shall make calls for warrants or orders by posting notices in the manner as provided by Section 475 of this title or by publication of a like notice as that required of the State Treasurer, in some paper of general circulation published in the county, and the interest on any and all warrants or orders called as above specified, shall cease on and after thirty (30) days from the date of the publication of such notice: Provided, that each county treasurer shall transmit to the State Treasurer all state funds or warrants in his hands on the first day of each month: Provided, further, that any treasurer who violates any of the provisions of this article, shall be guilty of a misdemeanor, and punished as provided in Section 552 of this title: And provided, further, that each school district treasurer shall publish such notice by posting printed or written notices of the same in two or more public places in his district.

Historical Data

A. The clerk of any municipal subdivision, county, city, town, or school district, is hereby authorized and empowered to issue a second or duplicate check, warrant or voucher in lieu of any check, warrant or voucher that has been issued and subsequently lost or destroyed. Except as provided in subsection B of this section or unless the treasurer of any municipal subdivision, county, city, town or school district has evidence that a stop-payment order has been issued, no second or duplicate check, warrant or voucher shall be issued until an affidavit setting forth the facts as to the loss or destruction of the original check, warrant or voucher has been filed with the clerk, together with an indemnifying bond running to the treasurer of the municipal subdivision, county, city, town or school district, or to the Treasurer of the State of Oklahoma, in double the amount of such lost or destroyed check, warrant or voucher. The conditions of such bond shall be to indemnify and protect the municipal subdivision, county, city, town or school district, or to the Treasurer of the State of Oklahoma, from any loss or harm occasioned or sustained on account of the issue of such second or duplicate check, warrant or voucher. The bond shall be satisfactory to the treasurer of such municipal subdivision, county, city, town or school district, or to the Treasurer of the State of Oklahoma, who shall, upon being satisfied as to the sufficiency of the bond, endorse approval thereon. The clerk and treasurer shall make such records in their respective offices as will, as nearly as possible, preclude any loss being sustained by the municipal subdivision, county, city, town or school district, or to the Treasurer of the State of Oklahoma, on account of the issue of any second or duplicate check, warrant or voucher. Warrants issued by the State Treasurer against claims submitted through the Director of State Finance in payment of obligations of the state which may subsequently be lost or destroyed will be governed by the provisions of Section 34 of Title 74 of the Oklahoma Statutes.

B. If a board of education of a school district approves, an alternate warrant with a new number may be issued by a school district for a lost or destroyed warrant, upon affidavit of the payee as set forth in subsection A of this section and upon the treasurer stopping payment on the original warrant, and if such warrant also serves as a check, upon stopping payment of the check by the payor bank.

Historical Data


A. The Code provides that interest with respect to certain obligations may not be exempt from federal income taxation unless they are in registered form. It is therefore a matter of state concern that public entities be authorized to provide for the issuance of obligations in such form. It is a purpose of this act to empower all public entities to establish and maintain a system pursuant to which obligations may be issued in registered form within the meaning of the applicable provisions of the Code.

B. Obligations have traditionally been issued in bearer rather than in registered form, and a change from bearer to registered form may affect the relationships, rights and duties of issuers of and the persons that deal with obligations, and by such effect, the costs. Such effects will impact the various issuers and varieties of obligations differently depending on their legal and financial characteristics, their markets and their adaptability to recent and prospective technological and organizational developments. It is therefore a matter of state concern that public entities be provided flexibility in the development of such systems and control over system incidents, so as to accommodate such differing impacts. It is a purpose of this act to empower the establishment and maintenance, and amendment from time to time, of differing systems of registration of obligations, including system incidents, so as to accommodate the differing impacts upon issuers and varieties of obligations. It is further a purpose of this act to authorize systems that will facilitate the prompt and accurate transfer of registered public obligations and developing practices with regard to the registration and transfer of registered public obligations.

C. In order that all state and local obligations issued after July 1, 1983, retain their tax exempt status and avoid other penalties, the Legislature of the State of Oklahoma hereby urges and encourages all state and local obligations be in registered form unless:

1. The obligation is not of a type offered to the public;

2. The obligation has a maturity at issue of one (1) year or less; or

3. The obligation is sold only to foreign persons and interest on such obligation is payable only outside the United States and its possessions. These exemptions from registration shall be construed in light of Internal Revenue Code Regulations interpreting 16 U.S.C.A. Section 310(b).

Historical Data

Added by Laws 1983, c. 170, § 3, eff. July 1, 1983.
A. Each issuer is authorized to establish and maintain a system of registration with respect to each obligation which it issues. The system may either be:

1. A system pursuant to which only certificated registered public obligations are issued; or

2. A system pursuant to which only uncertificated registered public obligations are issued; or

3. A system pursuant to which both certificated and uncertificated registered public obligations are issued. The issuer may amend, discontinue and reinstitute any system, from time to time, subject to covenants.

B. The system shall be established, amended, discontinued or reinstituted for the issuer by, and shall be maintained for the issuer as provided by, the official or official body.

C. The system shall be described in the registered public obligation or in the official actions which provide for original issuance of the registered public obligation, and in subsequent official actions providing for amendments and other matters from time to time. Such description may be by reference to a program of the issuer which is established by the official or official body.

D. The system shall define the method or methods by which transfer of the registered public obligation shall be effective with respect to the issuer, and by which payment of principal and any interest shall be made. The system may permit the issuance of registered public obligations in any denomination to represent several registered public obligations of smaller denominations. The system may also provide for the form of any certificated registered public obligation or of any writing relating to an uncertificated registered public obligation, for identifying numbers or other designations, for a sufficient supply of certificates for subsequent transfers, for record and payment dates, for varying denominations, for communications to holders or owners of obligations, and for accounting, canceled certificate instruction registration and release of security interests and other incidental matters. Unless the issuer otherwise provides, the record date for interest payable on the first or fifteenth day of a month shall be the fifteenth day or the last business day of the preceding month, respectively, and for interest payable on other than the first or fifteenth day of a month, shall be the fifteenth calendar day before the interest payment date.

E. Under a system pursuant to which both certificated and uncertificated registered public obligations are issued, both types of registered public obligations may be regularly issued, or one type may be regularly issued and the other type issued only under described circumstances or to particular described categories of owners and provision may be made for registration and release of security interests in registered public obligations.

F. The system may include covenants of the issuer as to amendments, discontinuances, and reinstatements of the system and the effect of such on the exemption of interest from the income tax provided for by the Code.
G. Whenever an issuer shall issue an uncertificated registered public obligation, the system of registration may provide that a true copy of the official actions of the issuer relating to such uncertificated registered public obligation be maintained by the issuer or by the person, if any, maintaining such system on behalf of the issuer, so long as the uncertificated registered public obligation remains outstanding and unpaid. A copy of such official actions, verified to be such by an authorized officer, shall be admissible before any court of record, administrative body or arbitration panel without further authentication.

H. Nothing in this act shall preclude a conversion from one of the forms of registered public obligations provided for by this act to a form of obligation not provided for by this act if interest on the obligation so converted will continue to be exempt from the income tax provided for by the Code.

I. The rights provided by other laws with respect to obligations in forms not provided for by this act shall, to the extent not inconsistent with this act, apply with respect to registered public obligations issued in forms authorized by this act.

**Historical Data**

Title 62. Public Finance
Chapter 3
Registered Public Obligations Act
Section 589 - Payment of Costs - Liability of Issuer - Reimbursement.
Cite as: O.S. §, __ __

A. An issuer, prior to or at original issuance of registered public obligations, may provide as a part of a system of registration that the transferor or transferee of the registered public obligations pay all or a designated part of the costs of the system as a condition precedent to transfer, that costs be paid out of proceeds of the registered public obligations, or that both methods be used. The portion of the costs of the system not provided to be paid for by the transferor or transferee or out of proceeds shall be the liability of the issuer.

B. The issuer may as a part of a system of registration provide for reimbursement or for satisfaction of its liability by payment by others. The issuer may enter into agreements with others respecting such reimbursement or payment, may establish fees and charges pursuant to such agreements or otherwise, and may provide that the amount or estimated amount of such fees and charges shall be reimbursed or paid from the same sources and by means of the same collection and enforcement procedures and with the same priority and effect as with respect to the obligations.

Historical Data

Added by Laws 1983, c. 170, § 9, eff. July 1, 1983.
Title 62. Public Finance
   Chapter 3
   Registered Public Obligations Act
   Section 591 - Coupon Bonds.

Cite as: O.S. § _ _ _

Whenever the terms "coupon bond" or "coupon bonds" appear in any statute such terms shall mean any bond, note, or other evidence of indebtedness of any public entity, department, public trust, or agency, regardless of whether such instruments are in coupon, registered, or other form. The use of the word coupon does not limit the form of instruments authorized to be issued by such entities. The use of the terms coupon or coupon rate or terms of similar import shall mean interest or interest rate on bonds regardless of the form of such bonds and shall not imply that bonds must bear coupons.

Historical Data

Title 62. Public Finance
Chapter 4
Uniform Facsimile Signature of Public Officials Act
Section 601 - Definitions.

As used in this act:

(a) "Public security" means a bond, note, certificate of indebtedness or other obligation for the payment of money, issued by this state or by any of its departments, agencies, or other instrumentalities or by any of its political subdivisions or districts.

(b) "Authorized officer" means any official of this state or of any of its departments, agencies, or other instrumentalities or districts whose signature to a public security, or certificate thereon or thereto, is required or permitted.

(c) "Facsimile signature" means the reproduction by engraving, imprinting, stamping or other means of the manual signature of an authorized officer.

Historical Data

Laws 1959, p. 258, § 1.
Any authorized officer, after filing with the Secretary of State his manual signature certified by him under oath, may execute or cause to be executed with a facsimile signature in lieu of his manual signature any public security, or any certificate thereon or thereto.

Upon compliance with this act by the authorized officer, his facsimile signature has the same legal effect as his manual signature.

Historical Data

When the seal of this State or of any of its departments, agencies, or other instrumentalities or of any of its political subdivisions or districts is required in the execution of a public security, the authorized officer may cause the seal to be printed, engraved, stamped or otherwise placed in facsimile thereon. The facsimile seal has the same legal effect as the impression of the seal itself.

**Historical Data**

Laws 1959, p. 258, § 3.
Any person who with intent to defraud uses on a public security:

(a) A facsimile signature, or any reproduction of it, of any authorized officer, or

(b) Any facsimile seal, or any reproduction of it, of this state or of any of its departments, agencies, or other instrumentalities or of any of its political subdivisions or districts

is guilty of a felony and shall be punishable as provided by Section 9 of Title 21 of the Oklahoma Statutes.

Historical Data

This act may be cited as the Uniform Facsimile Signature of Public Officials Act.

Historical Data

This act may be cited as the "Local Industrial Development Act."

**Historical Data**

Any municipality and any county is hereby authorized to own, acquire, construct, reconstruct, extend, equip, improve, maintain, sell, lease, contract concerning, or otherwise deal in or dispose of any lands, buildings, or facilities of any and every nature whatever that can be used in securing or developing industry within or near the municipality or county. Industry as referred to herein shall not include any trust purpose, function nor activity: in any wholesale outlet, unless said wholesale outlet is located on the same premises with and is a direct part of the industry; nor shall it include a retail outlet unless said retail outlet is operated in conjunction with and on the same premises as the industrial, manufacturing, cultural, recreational, parking, transportation or airport facility; nor shall it include a residential enterprise or function except as provided in Section 13 hereof.

**Historical Data**

A. Municipalities and counties are hereby authorized to use any available revenues for the accomplishment of the purposes set forth in Section 652 hereof.

B. Trustees of public trusts who have constructed and leased or operated county law enforcement centers or jails for the benefit of counties may designate any available revenues for additional equipment, personnel, or compensation that are in addition to those provided by law in order to carry out the required duties of such project.

**Historical Data**

(a) Revenue bonds may be issued by a public trust as referred to in Section 2 above for the purposes set forth above in Sections 2 and 3 hereof only with the approval of a majority of the qualified electors of the municipality or county voting at an election called for that purpose. An election on the question of issuing revenue bonds shall be held at the request of the trustees at such time as the governing body of the municipality or the board of county commissioners of a county shall designate by ordinance or resolution. Such ordinance or resolution shall specifically state the purpose for which the bonds are to be issued, the total amount of the issue and the date upon which the election is to be held, which date shall not occur earlier than thirty (30) days after the passage of said ordinance or resolution.

(b) The election shall be held and conducted, the vote canvassed, and the results declared in the manner now or hereafter provided for municipal or county elections, so far as the same may be applicable, except as herein otherwise provided.

(c) Notice of the election shall be given by the mayor or board of county commissioners by advertisement in a newspaper of general circulation within the municipality or county once a week for four (4) consecutive weeks, with the last publication to be not less than ten (10) days prior to the date of said election.

(d) only qualified electors of the municipality or county shall have a right to vote at said election.

(e) The results of the election shall be proclaimed by the mayor or chairman of the board of county commissioners, and shall be conclusive unless attacked in the courts within thirty (30) days after the date of such proclamation.

Historical Data

(a) The issuance of revenue bonds shall be by a resolution of the trustees. The bonds may be issued in one or more series, may bear such date or dates, may mature at such time or times, not exceeding thirty (30) years from their respective dates, may bear interest at such rate or rates, not exceeding the maximum rate provided by Section 498.1 of this title, may be in such form, may be executed in such manner, may be payable in such medium of payment, at such place or places, may be subject to such terms of redemption, and may contain such terms, covenants, and conditions as the resolution may provide including without limitation those pertaining to the custody and application of the proceeds of the bonds, the collection and disposition of revenues, the maintenance of various funds and reserves, the nature and extent of the security, the rights, duties, and obligations of the trustees and the trustee for the holders or registered owners of the bonds, and the rights of the holders or registered owners of the bonds. There may be successive bond issues for the purpose of financing the same industrial project (lands, buildings, or facilities) involving one or more industries, and there may be successive bond issues for financing the cost of reconstructing, replacing, constructing additions to, extending, improving, and equipping industrial projects (lands, buildings, or facilities) already in existence, whether or not originally financed by bonds issued under this act, with each successive issue to be authorized as provided by this act. Priority between and among issues and successive issues as to security of the pledge of revenues and mortgage lien on the lands, buildings, and facilities involved may be controlled by the ordinance or resolution authorizing the issuance of bonds hereunder. The bonds shall have all the qualities of negotiable instruments under the negotiable instruments laws of this state.

(b) Said resolution may provide for the execution by the trustees of an indenture which defines the rights of the bondholders and provides for the appointment of a trustee for the bondholders. Such indenture may control the priority between successive issues and may contain any other terms, covenants, and conditions that are deemed desirable, including without limitation those pertaining to the custody and application of the proceeds of the bonds, the collection and disposition of revenues, the maintenance of various funds and reserves, the nature and extent of the security, the rights, duties, and obligations of the trustees and the trustee for the holders or registered owners of the bonds, and the rights of the holders or registered owners of the bonds; provided, the indenture shall state that it constitutes no obligation against or pledge of the full faith and credit of the municipality and county.

(c) The bonds shall be sold only after public advertisement for bids, to the bidder offering the lowest effective interest rate and best terms on the proposal so advertised, and may be sold for such price, including without limitation sale of a discount, and in such manner as the trustees may determine by resolution, but in no event shall the trustees be required to pay more than the maximum rate provided by Section 498.1 of this title on the amount received, computed with relation to the absolute maturity of the bonds in accordance with the Standard Tables of Bond Values. The bonds may be sold with the privilege of conversion into an issue bearing other rate or rates of interest, upon such terms that the trustees receive no less and pay no more than they would receive and pay if the bonds were not converted, and the conversion shall be subject to the approval of the trustees.

(d) The bonds shall be executed by the chairman and secretary of the trustees, and in case any of the officers whose signatures appear on the bonds shall cease to be such officers before the delivery of such bonds or coupons, such signatures shall nevertheless be valid and sufficient for all purposes. Facsimile signatures may be used as provided in the Registered Public Obligations Act of Oklahoma.
Amended by Laws 1983, c. 170, § 58, eff. July 1, 1983.
Such revenue bonds shall not be general obligations of the municipality or county, and in no event shall the revenue bonds constitute an indebtedness of the municipality or county within the meaning of any constitutional or statutory limitation. It shall be plainly stated on the face of each bond that the same has been issued under the provisions of this act, and under the terms of 60 O.S. 1951 Sections 176 - 180, inclusive, as amended by Sections 1 and 2, Chapter 4, Title 60, page 277, Oklahoma Session Laws 1953 (60 O.S. Supp. 1959, Sections 176 and 177), relating to public trusts, and that it does not constitute an indebtedness of the municipality or county within any constitutional or statutory limitation. The principal of and the interest on the revenue bonds, and paying agent's fees, shall be payable in the first instance from gross revenues derived from the lands, buildings, and/or facilities acquired, constructed, reconstructed, extended, and/or improved, in whole or in part, with the proceeds of the bonds. In addition, the trustees, with prior approval of the municipality or county, are authorized to pledge to and use for the payment of the principal of and interest on the bonds, and paying agent's fees, such revenues derived from other lands, buildings, and/or facilities used and useful or securing and developing industry and/or surplus revenues derived from water, sewer, gas, and electric utilities owned by the municipality or county and by such beneficiary transferred or leased to the trustees for such purpose, provided that such transfer or lease shall have been included in the question voted upon and approved in the election required to be held under Section 4 of this act. for the purpose of this section the phrase "surplus revenues" is hereby defined to be any revenues over and above the costs of financing the general government and utility functions of the municipality or county in any fiscal year, or any prior commitments of such revenues.

Historical Data

Revenue bonds may be issued hereunder for the purpose of refunding any obligations issued hereunder. Such refunding bonds may be combined with bonds issued under the provisions of Section 3 of this act into a single issue. When bonds are issued under this section for refunding purposes, such bonds may either be sold or delivered in exchange for the outstanding obligations. If sold, the proceeds may be either applied to the payment of the obligations refunded or deposited in escrow for the retirement thereof. All bonds issued under this section shall in all respects be authorized, issued, and secured in the manner provided for other bonds issued under this act and shall have all the attributes of such bonds. The resolution under which such refunding bonds are issued may provide that any of the said refunding bonds shall have the same priority of lien on the revenues pledged for their payment as was enjoyed by the obligations refunded thereby.

Historical Data

Subject to the subsequent provisions of this section, there shall exist a statutory mortgage lien upon the lands, buildings, and/or facilities acquired, constructed, reconstructed, extended, equipped, or improved, in whole or in part, with the proceeds of revenue bonds issued under this act which shall exist in favor of the holders of the bonds and in favor of the holders of the coupons attached to said bonds, and said lands, buildings, and/or facilities shall remain subject to such statutory mortgage lien until payment in full of the principal of and interest on said revenue bonds. Anything herein to the contrary notwithstanding, the resolution and/or indenture referred to in Section 5 of this act may impose a foreclosable mortgage lien upon the lands, buildings, and/or facilities acquired, constructed, reconstructed, extended, equipped, or improved, in whole or in part, with the proceeds of revenue bonds issued under this act and the nature and extent of said mortgage lien may be controlled by the resolution or indenture including, without limitation, provisions pertaining to the release of all or part of the lands, buildings, and/or facilities from the mortgage lien and the priority of mortgage lien in the event of successive bond issues as authorized by Section 5 of this act. Subject to such terms, conditions, and restrictions as may be contained in the resolution or indenture authorizing and/or securing the said bonds, any holder of bonds issued under the provisions of this act, or of any coupon attached thereto, may, either at law or in equity, enforce the mortgage lien and may, by proper suit, compel the performance of the duties of the officials of the issuing trustees set forth in this act and set forth in any resolution and/or indenture authorizing and/or securing the said bonds.

**Historical Data**

In the event of a default in the payment of the principal of or interest on any revenue bonds issued under this act, any court having jurisdiction may appoint a receiver to take charge of the lands, buildings, and/or facilities acquired, constructed, reconstructed, extended, equipped, or improved, in whole or in part, with the proceeds of revenue bonds issued under this act, upon which lands, buildings, and/or facilities, or any part thereof, there is a mortgage lien securing the said revenue bonds with reference to which there is such a default in the payment of principal and/or interest. The receiver shall have the power to operate and maintain the said lands, buildings, and/or facilities and to charge and collect rates and/or rents sufficient to provide for the payment of the principal of and interest on said bonds, after providing for the payment of any cost of receivership and operating expenses of said lands, buildings, and/or facilities, and to apply the income and revenues derived from said lands, buildings, and/or facilities in conformity with this act and the resolution or indenture authorizing and/or securing the said bonds. When the default has been cured, the receivership shall be ended and the properties returned to the trustees. The relief afforded by this section shall be construed to be in addition and supplemental to the remedies that may be afforded the trustee for the bondholders and the bondholders in the resolution or indenture authorizing and/or securing the bonds, and shall be so granted and administered as to accord full recognition to priority rights of bondholders as to the pledge of revenues from, and the mortgage lien on, said lands, buildings, and/or facilities as specified in and fixed by the resolutions or indentures authorizing and/or securing successive bonds issues.

**Historical Data**

Bonds issued under the provisions of this act shall be exempt from all state, county, and municipal taxes. This exemption includes income and inheritance taxes.

**Historical Data**

Wherever used or referred to in this act, unless a different meaning clearly appears from the context:

(a) "Trustees" means the trustees appointed by the governing body of any municipality or the board of county commissioners to carry out the provisions of this act, and as provided in 60 O.S. 1951 Sections 176 - 180, inclusive, as amended by Sections 1 and 2, Chapter 4, Title 60, page 277, Oklahoma Session Laws 1953 (60 O.S.Supp. 1959 Sections 176 and 177), relating to public trusts.

(b) "Municipality" means any incorporated city or town.

(c) "Trustee" means the person or corporation appointed by the trustees as trustee for the bondholders.

Historical Data

In all cases where the trustees shall contract for the payment of Two Thousand Dollars ($2,000.00) or more for the purchase of any materials, equipment, or supplies or for the construction of facilities, said contract shall be made only, after public advertisement for bids, to the lowest and best bidder upon the proposal so advertised.

All meetings of the trustees shall be open to the public to the same extent as is required by law of meetings by other boards and commissions, and all records of the trustees shall be public records as provided by law and shall be kept either in the office of the city clerk or the county clerk, as the case may be.

**Historical Data**

The provisions of this act shall not be applicable to nor used by a municipality or county or trust for the purpose of purchasing, condemning, or otherwise acquiring a utility plant or distribution system owned or operated by a regulated public utility.

**Historical Data**

This act is intended to supplement all constitutional provisions and other acts now existing or hereafter adopted designed to secure and develop industry and, when applicable in accordance with the provisions hereof, may be used by any municipality or county as an alternative notwithstanding any constitutional provisions or any other act now existing or hereafter adopted authorizing a municipality or county, or any commission or agency thereof, to issue bonds for the purpose of securing and developing industry. This act shall be liberally construed to accomplish the purposes hereof.

Historical Data

Title 62. Public Finance
Chapter 9
Local Development Act
Section 850 - Local Development Act.

Sections 1 through 20 of this act shall be known and may be cited as the "Local Development Act".

Historical Data

Added by Laws 1992, c. 342, § 1.
Title 62. Public Finance  
Chapter 9  
Local Development Act  
Section 851 - Purpose and Construction of Act - Legislative Findings.
Cite as: O.S. §, __ __

The Local Development Act shall serve to implement and execute Section 6C of Article X of the Oklahoma Constitution as approved by the voters of the State of Oklahoma on November 6, 1990, by:

1. Providing for the granting of incentives and exemptions from taxation within certain areas, placing restrictions thereon, and limiting the time period for the exemptions, as authorized by subsection A thereof;

2. Providing for apportionment of an increment of local taxes and fees, placing restrictions thereon, and limiting the time period for the apportionment, as authorized by subsection B thereof; and

3. Providing for the planning, financing, and carrying out of development and redevelopment within certain areas, as authorized by subsection C thereof.

Nothing in the Local Development Act shall be construed in a manner contrary to or inconsistent with the provisions of said constitutional provision.

The Legislature hereby finds that historic preservation, reinvestment or enterprise areas as defined under this act are unproductive, undeveloped, underdeveloped or blighted areas pursuant to subsection C of Section 6 of Article X of the Oklahoma Constitution.

**Historical Data**

Added by Laws 1992, c. 342, § 2.
It is the intent of the Legislature that the provisions of this act be used in accordance with the following guidelines:

1. That the tools of this act be used in those cases where investment, development and economic growth is difficult, but is possible if the provisions of this act are available;

2. That the tools of this act not be used in areas where investment, development and economic growth would have occurred anyway and that the governing body take care to exclude areas that do not meet this criteria;

3. That the tools of this act be used to supplement and not supplant or replace normal public functions and services;

4. That the tools of this act work in conjunction with existing programs and efforts such as the Oklahoma Main Street Program, Oklahoma Enterprise Zone Act, historic preservation and other locally implemented economic development efforts;

5. That any proposed districts be delineated with particular emphasis not to have boundaries that dissect a similar area or create unfair competitive advantage;

6. That the governing body recognizes the need for residential and neighborhood treatment, capital improvements to neighborhood public schools, as well as commercial/industrial development;

7. That where possible partial credits or credits that do not utilize the full time frame allowed be pursued;

8. That maximum effort be made to allow full public knowledge and participation in the local use of this act;

9. That conservation, preservation and rehabilitation be emphasized while demolition, clearance and relocation be minimized where possible; and

10. That the governing bodies develop and apply clear standards, criteria and threshold limits that are applicable to all similar property and areas and that the governing bodies enact protection against nearby relocations to utilize incentives.

Historical Data
As used in Section 850 et seq. of this title:

1. "Apportionment" means the direction by a governing body, authorized by the Legislature pursuant to Section 6C of Article X of the Oklahoma Constitution, to apply all or any portion of an increment of ad valorem taxes and all or any portion of sales taxes, other local taxes or local fees, or any combination thereof, to financing a plan and project in accordance with this act;

2. "Apportionment area" means the same as an increment district as defined under this act;

3. "Bonds" means evidences of indebtedness, tax apportionment bonds or other obligations issued by a public entity pursuant to the provisions of Section 863 of this title to finance project costs, pursuant to a project plan, which are to be repaid in whole or part with apportioned increments;

4. "District" means either an incentive district as authorized by Section 860 of this title or an increment district as authorized by Section 861 of this title. A district may consist of all or a portion of a project area;

5. "Enterprise area" means any area within a designated state or federal enterprise zone;

6. "Enterprise zone" means an enterprise zone as designated by the Department of Commerce pursuant to the provisions of Section 690.3 of this title or as designated by the federal government;

7. "Governing body" means the city council of a city, the board of trustees of a town or the board of county commissioners;

8. "Historic preservation area" means a district listed in or nominated by the State Historic Preservation Officer to the National Register of Historic Places, an historic structure or structures listed individually in or nominated by the State Historic Preservation Officer to the National Register of Historic Places, with such district or structure being subject to historic preservation zoning, or for purposes of ad valorem tax exemptions provided for in subsection D of Section 860 of this title, a structure subject to historic preservation zoning. Rehabilitation undertaken in an historic preservation area shall meet the Secretary of the Interior's Standards for Rehabilitation, latest revision, in order to be eligible for the incentives or exemptions granted pursuant to Section 860 of this title;

9. "Increment" means that portion of ad valorem taxes in excess of the amount of that portion of the taxes which are produced by the levy at the rate fixed each year by or for each such ad valorem taxing entity upon the base assessed value of the district or as to an area later added to the district, the effective date of the modification of the plan, or that portion of sales taxes, other local taxes or local fees collected each year reasonably determined by a formula approved by the governing body to be generated by the project, which may be apportioned for specific project costs or as a specific revenue source for other public entities in the area in which the project costs take place;
10. "Local taxes" means ad valorem taxes, sales taxes and other local taxes which are levied by or on the behalf of a taxing entity;

11. "Planning commission" means an organization established for local planning by local government or governments in accordance with the laws of this state;

12. "Project" means any public project in furtherance of the objectives of the project plan;

13. "Project costs" means the expenditures made or estimated to be made and monetary obligations incurred or estimated to be incurred which are listed in the project plan as costs of and incidental to public works or improvements and public buildings, including public school buildings, within a designated district. Any income, special assessments, or other revenues received, or reasonably expected to be received, by the city, town or county in connection with the implementation of the project plan shall be used to pay project costs. Project costs include, but are not limited to:

   a. capital costs, including the actual costs of the acquisition and construction of public works, public improvements, new public buildings, structures, and fixtures; the actual costs of the acquisition, demolition, alteration, remodeling, repair, or reconstruction of existing buildings, structures, and fixtures; and the actual costs of the acquisition of land and equipment for public works, public improvements and public buildings and the clearing and grading of such land and environmental remediation related thereto,

   b. financing costs, including interest paid to holders of evidences of indebtedness or other obligations issued to pay for project costs and premium paid over the principal amount of the obligations because of the redemption of the obligations before maturity,

   c. real property assembly costs, including clearance and preparation costs,

   d. professional service costs, including those incurred for architectural, planning, engineering, legal and financial advice and services,

   e. direct administrative costs, including reasonable charges for the time spent by employees of the city, town or county in connection with the implementation of a project plan or employees of private entities under contract with a public entity for project planning or implementation,

   f. organizational costs, including the costs of conducting environmental impact studies or other impact studies, the cost of publicizing the consideration of the project plan, costs incidental to creation of the district, and the cost of implementing the project plan for the district,

   g. interest, before and during construction and for two (2) years after completion of construction, whether or not capitalized,

   h. fees for bond guarantees, letters of credit and bond insurance,

   i. the amount of any contributions offset made in connection with the implementation of the plan,

   j. the costs for determining or redetermining the base assessed value of a district,

   k. costs of construction of public works or improvements, including but not limited to highways, roads, streets, bridges, sewers, traffic control systems and devices, telecommunications systems, parks, water distribution and supply systems, curbing, sidewalks and any similar public improvements, common utility or service facilities, landscaping, parking, and water detention/retention systems,
l. all or a portion of another taxing jurisdiction's capital costs resulting from the development or redevelopment project necessarily incurred or to be incurred in furtherance of the objectives of the plan and project, to the extent the governing body by written agreement accepts and approves such costs,

m. relocation costs to the extent that a governing body determines that relocation costs shall be paid or are required to be paid by federal or state law, and

n. all costs incurred in the maintenance, management, marketing and other services provided through an active Main Street Program recognized as such by the Oklahoma Department of Commerce;

14. "Project plan" means the approved plans of a city, town or county which may include a designated district or districts under this act in conformance with its comprehensive plan, which is intended by the payment of costs through apportionment of the increment or by the granting of incentives or exemptions to reduce or eliminate those conditions, the existence of which qualified the district, and to thereby enhance private investment of the tax bases of the taxing entities which extend into the district. Project plans may be a part of and incorporate existing neighborhood, renewal, economic development, public school and other such plans. Each project plan shall conform to the requirements specified by this act;

15. "Public entity" means any city, town, county, board, commission, authority, district, urban renewal authority or public trust;

16. "Reinvestment area" means any area located within the limits of a city, town or county requiring public improvements, including but not limited to transportation-related projects identified by any transportation authority pursuant to Section 1370.7 of Title 68 of the Oklahoma Statutes, to reverse economic stagnation or decline, to serve as a catalyst for retaining or expanding employment, to attract major investment in the area or to preserve or enhance the tax base or in which fifty percent (50%) or more of the structures in the area have an age of thirty-five (35) years or more. Such an area is detrimental to the public health, safety, morals or welfare. Such an area may become a blighted area because of any one or more of the following factors: dilapidation; obsolescence; deterioration; illegal use of individual structures; presence of structures below minimum code standards; abandonment; excessive vacancies; overcrowding of structures and community facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; and lack of community planning. Such an area includes a blighted area as defined in Section 38-101 of Title 11 of the Oklahoma Statutes at the time of approval of the project plan; and

17. "Taxing entity" means a city, town, county, school district, political subdivision or other local entity in which local taxes or fees are levied by or on its behalf.

**Historical Data**

In addition to any other powers conferred by law, a city, town or county may exercise any powers necessary to carry out the purpose of this act, including power to:

1. Establish districts and create plans pursuant to the provisions of this act;

2. Cause project plans to be prepared, to approve the plans, and to implement the provisions and effectuate the purposes of the plans;

3. Cause bonds to be issued by public entities as provided for in Section 863 of this title;

4. Apportion local taxes or local fees and direct the use of local taxes and local fees for the purpose provided for in this act;

5. Enter into any contracts or agreements determined by the governing body to be necessary or convenient to implement the provisions and effectuate the purposes of project plans;

6. Receive, from the federal government or the state, loans and grants for, or in aid of a project and to receive contributions from any other source to defray project costs;

7. Grant tax incentives or exemptions in the manner provided for in this act;

8. Acquire by purchase, donation or lease, and own, convey, lease, mortgage, or dispose of land and other property, real or personal, or rights or interests therein;

9. Clear and improve property acquired by it pursuant to the project plan and construct public facilities on it or contract for the construction, development, redevelopment, rehabilitation, remodeling, alteration, or repair of the property;

10. Cause parks, playgrounds, or schools, including capital improvements to public schools, or water, sewer, or drainage facilities or any other public improvements which it is otherwise authorized to undertake, to be laid out, constructed, or furnished in connection with the project;

11. Lay out and construct, alter, relocate, change the grade of, make specific repairs upon, or discontinue public ways and construct sidewalks in, or adjacent to, the district;

12. Cause sidewalks, ways for vehicular travel, playgrounds, or water, sewer, or drainage facilities and similar improvements to be constructed within the district for the particular use of the district or those dwelling or working in it;
13. Adopt ordinances or resolutions or repeal or modify such ordinances or resolutions or establish exceptions to existing ordinances and resolutions regulating the design, construction, and use of buildings;

14. Sell, mortgage, lease, transfer, or dispose of any property, or interest therein, acquired by it pursuant to the project plan for development, redevelopment, or rehabilitation in accordance with the plan, provided, in the event of disposition by lease or sublease to a lessee not entitled to a tax exemption, the improvements placed thereon shall not be entitled to a tax exemption;

15. Incur project costs;

16. Designate a public entity to exercise the powers enumerated in this section, except paragraphs 1, 4 and 7 of this section;

17. Invest project revenues as provided in this act; and

18. Do all things necessary or convenient to carry out the powers granted in this act and otherwise authorized by the laws of this state.

**Historical Data**

A. Prior to the adoption and approval of a project plan and the ordinance or resolution required under Section 856 of this title and prior to the public hearing required under Section 859 of this title, the governing body shall appoint a review committee to review and make a recommendation concerning the proposed district, plan or project. The membership of the review committee shall consist of the following: a representative of the governing body who shall serve as chairperson; a representative of the planning commission having jurisdiction over the proposed district; a representative designated by each taxing jurisdiction within the proposed district whose ad valorem taxes might be impacted according to the plan; and three members representing the public at large and selected by the other committee members from a list of seven names submitted by the chairperson of the review committee.

B. The review committee shall consider and make its findings and recommendations to the governing body with respect to the conditions establishing the eligibility of the proposed district and the appropriateness of the approval of the proposed plan and project. The review committee may recommend that the plan be approved, denied or approved subject to conditions set forth by the committee.

C. Prior to approval by the governing body, the review committee shall consider and determine whether the proposed plan and project will have a financial impact on any taxing jurisdiction within the proposed district and shall report its findings to the governing body. Such considerations shall be concurrent with or subsequent to the review and consideration of the committee provided for in subsection B of this section. The approval of any district plan or project by the governing body shall address any findings of such impact by the review committee.

D. In the event of any changes in the area to be included in the proposed district or any substantial changes in the proposed plan and project or for any other reason deemed appropriate by the governing body, the review committee shall consider and may modify its findings and recommendations made pursuant to the provisions of subsection B of this section.

E. Approval of the proposed district or the proposed plan or project by the governing body which is in accord with the recommendation of the review committee shall be by a majority vote of the governing body. Such approval which is not in accord with the recommendations and/or conditions set forth by the review committee shall be by a two-thirds (2/3) majority vote.

F. Meetings of the review committee shall be subject to the Open Meeting Act, Section 301 et seq. of Title 25 of the Oklahoma Statutes. Any information relating to the marketing plans, financial statements, trade secrets or any other proprietary information submitted to the review committee by a person or entity seeking adoption and approval of a proposed district, plan or project shall be confidential, except to the extent that the person or entity which provided the information consents to disclosure. Executive sessions may be held to discuss such information if deemed necessary by the review committee.

Historical Data
Title 62. Public Finance  
Chapter 9  
Local Development Act  
Section 856 - Proposed Boundaries of District - Adoption of Ordinance or Resolution upon Adoption and Approval of Project Plan.  
Cite as: O.S. §, __ __

A. The governing body shall designate and adopt the proposed boundaries of any district and the proposed boundaries of any project. Except as otherwise provided in this subsection, any districts created by a city or town shall be confined to that territory within the corporate limits of such city or town and any districts created by a county shall be confined to that territory within the unincorporated areas of the county. Any city, town or county may by agreement jointly create a contiguous district with another entity.

B. Upon the adoption and approval of the project plan, the governing body shall adopt an ordinance or resolution, whichever is applicable, which:

1. Describes the boundaries of districts and projects sufficiently definite to identify with ordinary and reasonable certainty the territory included in it;

2. Creates the district as of a date provided in it;

3. Assigns a name to the district for identification purposes. The first district created shall be known as either an Incentive District or Increment District Number One, City, Town or County of __________, whichever is applicable. Each subsequently created district shall be appropriately named and shall be assigned the next consecutive number; and

4. Contains findings that:

   a. the project area or district meets at least one of the following criteria:

      (1) is a reinvestment area,

      (2) is a historic preservation area,

      (3) is an enterprise area, or

      (4) is a combination of the areas specified in divisions (1), (2) and (3) of this paragraph,

   b. the improvement of the area is likely to enhance the value of other real property in the area and to promote the general public interest. It shall not be necessary to identify the specific parcels meeting the criteria,

   c. the guidelines specified in paragraphs 1 and 2 of Section 852 of this title shall be followed,
d. the aggregate net assessed value of the taxable property in all districts as determined pursuant to Section 862 of this title within the city or town shall not exceed twenty-five percent (25%) of the total net assessed value of taxable property within the city or town for cities or towns having a population of fifty thousand (50,000) or more or shall not exceed thirty-five percent (35%) of the total net assessed value of taxable property within the city or town for cities or towns having a population of less than fifty thousand (50,000),

e. for projects approved by a county, the aggregate net assessed value of the taxable property in all districts as determined pursuant to Section 862 of this title within the county shall not exceed fifteen percent (15%) of the total net assessed value of the taxable property within the county,

f. the aggregate net assessed value of the taxable property in all districts as determined pursuant to Section 862 of this title within the city, the town or the county shall not exceed twenty-five percent (25%) of the total net assessed value of any school district located within the city, town or county, and

g. the land area of this district and all other districts within the city, the town or the county shall not exceed twenty-five percent (25%) of the total land area of the city, the town or the county.

C. It is the intention of the Legislature in adopting the Local Development Act that no long-term contractual obligation be created by the mere adoption of an ordinance or resolution establishing an increment district. Notwithstanding any provision contained in an ordinance, resolution or project plan, an ordinance or resolution establishing an increment district shall constitute a legislative act and may be repealed, modified or amended at any time during the term of the increment district, by subsequent action of the governing body. However, nothing in the Local Development Act shall restrict the ability of:

1. Any city, town or county to:

   a. issue debt in accordance with the applicable provisions of Article X of the Oklahoma Constitution, and any statutes enacted in connection therewith, and

   b. use incremental revenues derived from an increment district to pay principal, interest or premium associated with such indebtedness; or

2. Any public entity, other than a city, town or county, to:

   a. issue tax apportionment bonds or notes in accordance with Section 863 of this title or to issue other types of
revenue bonds or notes in accordance with other applicable provisions of Oklahoma law, and

b. use incremental revenues derived from an increment district to pay principal, interest or premium associated with such indebtedness.

Historical Data

Title 62. Public Finance
Chapter 9
Local Development Act
Section 857 - Conflict of Interest.
Cite as: O.S. §, __ __

A. If any member of the governing body of a city, town or county which is in the process of adopting a project plan for a district or which has adopted such a plan pursuant to the provisions of this act or if any member of the governing body of a taxing entity within the boundaries of a district or any person who is a member of the immediate family of such member, owns or controls a financial interest, direct or indirect, in any property in any district or proposed district, said member shall disclose the same in writing to the clerk of the city, town or county with such disclosure entered into the minutes of the governing body. Any such member with any interest of ten percent (10%) or more or any such member with an immediate family member with any interest of ten percent (10%) or more shall be ineligible to vote on any matter or transaction pertaining to such property, and shall refrain from taking any other official action related to such property.

B. For purposes of this act and unless otherwise provided therein, any matter requiring a vote by the governing body of a city, town or county or a governing body of a taxing entity within the district shall be by a majority of those eligible to vote.

Historical Data

A. The governing body shall cause to be prepared a project plan. The appropriate local planning commission shall review the proposed project plan and shall make a recommendation on the plan to the governing body. The plan shall include the following items, if applicable, according to the type of district being formed:

1. A description of the proposed boundaries of the district and the proposed boundaries of the project by legal description and by street or other recognizable physical feature accompanied by a sketch clearly delineating the area in detail;

2. A statement listing the kind, number and location of the proposed public works or improvements, the anticipated private investments and the estimated public revenues which should accrue;

3. A list of estimated project costs including administrative expenses;

4. A general description of the methods of financing the estimated project costs, the expected sources of revenue to finance or pay project costs, and the general time when the costs or monetary obligations related thereto are to be incurred;

5. A map showing existing uses and conditions of real property in the district and a map showing proposed improvements to and proposed uses of that property;

6. Proposed changes in zoning;

7. Proposed changes in the master plan and city ordinances if required to implement the project plan;

8. The name of the person who shall be in charge of the implementation of all of the project plans of the district with such name being forwarded to the Department of Commerce; and

9. A designation of any public entity to be authorized to carry out all or any part of the project plan.

B. Before the governing body may approve such plan, notice must be given and public hearings must be held pursuant to the provisions of Section 859 of this title. The approval by the governing body must be by ordinance if a city or town or by resolution if a county which contains findings that the plan is feasible and conforms to the master plan, if any, of the city, town or county.

C. Except as otherwise provided in this section, the planning commission may recommend an amendment to a project plan, which amendment shall be subject to review by the review committee and approval by the governing body. Prior to the adoption of the amendment, the governing body shall give
notice concerning such amendment and hold public hearings on such amendment in the manner prescribed by Section 859 of this title. The approval by the governing body must be by ordinance if a city or town or by resolution of a county which contains findings that the plan is feasible and conforms to the master plan, if any, of the city, town or county.

D. The governing body may grant the department, agency or public entity in charge of the implementation of the project plan the authority to make minor amendments to the plan. An amendment is considered to be minor if such amendment does not change the character or purpose of the plan; does not affect more than five percent (5%) of the district's area; or does not affect more than five percent (5%) of the public costs of the plan. All amendments made pursuant to the provisions of this subsection shall be considered on a cumulative basis.

E. Approval by any ad valorem taxing entities, if required pursuant to the provisions of Section 850 et seq. of this title, shall be secured before any plan or amendment thereto goes into effect.

F. Any project plan adopted by a transportation authority pursuant to Section 1 of this act, after having met the provisions of this section, shall be submitted to a vote of the people within the boundaries of the authority, pursuant to the provisions of subsections D through H of Section 868 of this title.

**Historical Data**

A. Before the adoption of a project plan or subsequent amendments thereto, the governing body must hold two public hearings. The primary purpose of the first hearing will be to provide information and to answer questions. A representative of the city, town or county shall present the city, town or county's proposed plan or amendment thereto. The date of the second public hearing shall be announced in the presence of the persons in attendance at the hearing, but such date shall be more than seven (7) days after the date of the first public hearing. The purpose of the second public hearing shall be to give any interested persons the opportunity to express their views on the proposed plan or amendment thereto.

B. Notice of the first public hearing shall be given once by publication in a newspaper with circulation in the city, town or county. Such notice must be published no later than fourteen (14) days before the date of the public hearing. The notice shall include the following:

1. The time and place of the public hearing;

2. The boundaries of the proposed districts and proposed projects by legal description and by street location, if possible, accompanied by a sketch clearly delineating the area in detail as may be necessary to advise the reader of the particular land proposed to be included;

3. A statement that the first public hearing shall be for information and questions purposes only with persons being given the opportunity to be heard at the second public hearing before any votes are taken;

4. A description of the plan or amendment thereto and a location and time where the entire plan may be reviewed by any interested party; and

5. Such other matters as the city, town or county may deem appropriate.

C. Notice of the second public hearing may be included in the publication notice provided for in subsection B of this section. Notice of the second public hearing shall be published in the same manner as the notice provided for in subsection B of this section if:

1. Notice for both public hearings is not included in the notice of the first public hearing;

2. The location, date or time of the second public hearing is changed after the notice of the first hearing has been published; or

3. The second public hearing is held more than fourteen (14) days after the first public hearing.

D. The provisions of this section shall not apply to the adoption of minor amendments as provided for in Section 858 of this title.

E. Technical irregularities in the form of the notice required by this section shall not result in the invalidation of any ordinance enacted or amended subsequent thereto, so long as the notice, as
published, reasonably apprises interested parties as to the subject matter of the hearings and correctly describes the date, time and place of such hearings.

**Historical Data**

Title 62. Public Finance  
Chapter 9  
Local Development Act  
Section 860 - Project Plan - Granting of Incentives or Exemptions from Local Taxation

A. A project plan may contain a provision that certain local taxes may be subject to incentives or may be exempted in reinvestment areas, historic preservation areas or enterprise areas.

B. The governing body may grant incentives or exemptions from local taxation only on the new investment made. No ad valorem tax incentives or exemptions may be granted on the value of property which has been assessed or which is subject to assessment prior to the adoption of the project plan. No ad valorem tax incentives or exemptions authorized in this section may be granted for retail establishments. If a retail establishment is located in property which otherwise qualifies for an incentive or exemption pursuant to this section, the incentive or exemption shall not be allowed for that portion of the property used for such retail establishment. As used in this subsection, “retail establishment” shall not include an establishment that provides lodging, including but not limited to a hotel, apartment hotel, public rooming house or motel. No ad valorem tax incentives or exemptions authorized in this section may be granted if the property is located in an increment district or as long as the property is subject to the ad valorem tax exemption for new or expanding manufacturing facilities as authorized by Section 6B of Article X of the Oklahoma Constitution. In the event of disposition by lease or sublease to a lessee not entitled to an ad valorem tax exemption, the improvements placed thereon shall not be entitled to an ad valorem tax exemption provided for in Section 850 et seq. of this title. The incentives or exemptions, which may be full or partial, may be granted for a period not to exceed five (5) years; however, in enterprise zones incentives or exemptions may be granted for a period not to exceed six (6) years.

C. No incentives or exemptions may be granted to any business or firm that is relocating within the state and is subject to or in the process of recruitment by two or more governmental entities within the state unless the governmental entity in which the business or firm does not locate adopts a resolution giving their approval to the granting of incentives or exemptions to the business or firm locating in the competing governmental entity. No incentives or exemptions may be granted to an out-of-state business or firm that is subject to or in the process of recruitment by two or more governmental entities within the state except as otherwise provided for in this subsection. The prohibition against incentives or exemptions to a business or firm relocating within the state may be waived upon application by the governing body to, and approval of, the Director of the Oklahoma Department of Commerce. In order for the Director to approve the waiver, the Director must find that the incentives or exemptions are necessary and sufficient to attract the business or firm and that the benefits generated by the business location outweigh the costs of the business location.

D. A project plan may contain a provision that ad valorem taxes may be exempted in a commercial historic preservation area that is adjacent to and serves designated historical residential areas for neighborhood commercial preservation purposes in order for the neighborhood to retain its basic character and scale. No ad valorem tax exemption may be granted on the value of property which has been assessed or which is subject to assessment prior to the adoption of the project plan. No ad valorem tax exemption shall be granted pursuant to the provisions of this subsection for single-family residences. The governing body may grant the exemption only on the increase in value of the property. The exemptions may be granted for a specific period of time as determined by a written agreement between the property owners of the area and the governing body and may be renewed. Uses of the property eligible for this exemption may include but not be limited to commercial, office or multifamily residential use.
Historical Data

Title 62. Public Finance
Chapter 9
Local Development Act
Section 861 - Project Plan - Apportionment of Increment from Local Taxes or Fees.

A. A project plan may contain a provision that the increments from certain local taxes or fees may be used to finance project costs in areas qualified under the Local Development Act. The increment from local taxes or fees levied from and after the effective date of the approval of such plan shall be apportioned in the following manner for a period not to exceed twenty-five (25) years or the period required for payment of project costs, whichever is less:

1. That portion of the ad valorem taxes which are produced by the levy at the rate fixed each year by or for each such ad valorem taxing entity upon the base assessed value of the increment district determined pursuant to Section 862 of this title and as to an area later added to the increment district, the effective date of the addition to the increment district, shall be paid to each taxing entity and all or any portion of local sales taxes, other local taxes or local fees collected each year which are not subject to apportionment shall be paid or retained as otherwise provided by law; and

2. All or any portion of:
   a. ad valorem taxes, in excess of such amount specified in paragraph 1 of this subsection, b. the increment of local sales taxes, other local taxes or local fees, or a combination thereof, paid to or for the benefit of the city, town, or county approving the plan, and
   c. with its consent, evidenced by agreement in writing, the increment of local sales tax, other local taxes or local fees, or combination thereof, payable to any other local public taxing entity,

shall be apportioned to, and when collected, shall be paid into an apportionment fund established for the project pursuant to the project plan. Such revenues shall be used for the payment of the project costs and for the payment of the principal of, the interest on, and any premiums due in connection with the bonds of, loans, notes, or advances of money to, or indebtedness incurred to finance project costs, whether funded, refunded, assumed, or otherwise, for financing, in whole or in part, eligible project costs. Nothing shall prohibit the increments from being used to directly pay eligible project costs. When all eligible project costs and such bonds, loans, advances of money or indebtedness, if any, including interest thereon and any premiums due in connection with them, have been paid and the governing body adopts an ordinance or resolution dissolving the tax apportionment financing, all ad valorem taxes upon the taxable property within the boundary of such district shall be paid into the funds of the respective taxing entities.

B. If a project plan contains a provision for apportionment as provided in subsection A of this section, and notwithstanding any other provision of law to the contrary, the governing body shall direct in the resolution or ordinance approving the plan which portion of the increments, including whether any or all, to be paid into the apportionment fund shall constitute a part of the general fund to be appropriated annually by the governing body, and which portion, including whether any or all, shall constitute funds of a public entity authorized to issue tax apportionment bonds or notes or to incur project costs.

C. To the extent that collections exceed project costs and the provisions for payment of principal and interest along with sufficient reserves on any bonds issued pursuant to the provisions of Section 863 of
this title, the excess shall be paid into the funds of the respective taxing entities unless the taxing entity agrees to some other use of such collections.

D. Except as provided in subsection E of this section, for any year in which taxes or fees are apportioned in the manner specified in paragraph 2 of subsection A of this section, any increase in assessed valuation of taxable real property or taxable personal property within the boundaries of such district in excess of the base assessed value shall not be considered by any taxing entity in computing any debt limitation or for any other purpose except for the levy of taxes and in determining the amount to be apportioned.

E. In the event there is a general reassessment of ad valorem tax property valuations of any property within the boundaries of an increment district, the portions of valuations for assessment pursuant to paragraphs 1 and 2 of subsection A of this section shall be proportionately adjusted in accordance with such reassessment.

F. Nothing in this section shall be construed as relieving property in such project area from being assessed as provided in the Ad Valorem Tax Code of the Oklahoma Statutes, or as relieving owners of such property from paying a uniform rate of taxes, as required by Section 5 of Article X of the Oklahoma Constitution.

G. If property in an increment district is owned by a public trust or public entity and is leased for a private use, the lease shall require the private user to pay ad valorem taxes or an in lieu ad valorem tax payment, whichever is appropriate, on the value of the leasehold.

Historical Data

Added by Laws 1992, c. 342, § 12; Amended by Laws 1997, c. 96, § 1, eff. November 01, 1997 (superseded document available); Amended by Laws 2000, HB 2635 c. 351. § 4, eff. June 06, 2000 (superseded document available).
A. Upon approval of a plan containing apportionment financing as provided in Section 861 of this title, the county assessor shall, within ninety (90) days, determine the total assessed value of all taxable real property and all taxable personal property within the boundaries of an increment district which shall be certified by the assessor as the "base assessed value".

B. Any school district located within the boundaries of an increment district may file a protest with the governing body of the city, town or county as to the amount certified by the county assessor as the "base assessed value" of the increment district. Such protest shall be filed within thirty (30) days after the "base assessed value" is certified by the county assessor. The governing body of the city, town or county shall notify the county assessor of the protest. Within thirty days after being notified of the protest, the county assessor shall redetermine the total assessed value of all taxable real property and all taxable personal property within the boundaries of the increment district and shall certify to the governing body of the city, town or county the redetermined amount as the "base assessed value" of that district.

C. After the county assessor has certified the "base assessed value" of the taxable real property and all taxable personal property in such increment district, then in respect to every taxing jurisdiction receiving taxes levied in the increment district, the county assessor or any other official required by law to ascertain the amount of the equalized assessed value of all taxable property within such increment district for the purpose of computing the tax levy to be extended upon taxable property within such increment district, for the purpose of calculating the general state school aid formula, or for the purpose of computing any debt limitation, shall in every year that the tax apportionment is in effect ascertain the amount of value of taxable property in such increment district by including in such amount the certified "base assessed value" of all taxable real property and all taxable personal property in such increment district in lieu of the equalized assessed value of all taxable real property and all taxable personal property in such increment district. The tax levy determined shall be extended to the current equalized assessed value of all property in the increment district in the same manner as the tax levy is extended to all other taxable property in the increment district. The method of extending taxes established under the provisions of this section shall terminate when the governing body adopts an ordinance or resolution dissolving the tax apportionment financing. The provisions of this act shall not be construed as relieving property owners within an increment district from paying a uniform rate of taxes upon the current equalized assessed value of their taxable property as required by Section 5 of Article X of the Oklahoma Constitution.

Historical Data

Title 62. Public Finance
Chapter 9
Local Development Act
Section 863 - Tax Apportionment Bonds or Notes - Issuance.

Cite as: O.S. §, __ __

A. With the approval of the governing body, a public entity, other than a city, town or county, may issue tax apportionment bonds or notes, the proceeds of which may be used to pay project costs pursuant to the plan. Subject to the approval of the governing body, such public entity may issue refunding bonds or notes for the payment or retirement of bonds or notes previously issued by the public entity to pay project costs pursuant to the plan.

B. The public entity issuing tax apportionment bonds or notes may, as authorized by the governing body, irrevocably pledge all or part of the apportioned increments and other revenue for payment of the tax apportionment bonds or notes. The part of the apportioned increments pledged in payment may be used only for the payment of the bonds or notes or interest on the bonds or notes until the bonds or notes have been fully paid. A holder of the bonds or notes or of coupons issued on the bonds has a lien against the apportionment fund and the future increments for payment of the bonds or notes and interest on the bonds or notes and may protect or enforce the lien at law or in equity.

C. The issuing public entity may provide in the contract with the owners or holders of tax apportionment bonds that they will pay into the apportionment fund all or any part of the revenue produced or received from the operation or sale of a facility acquired, improved, or constructed pursuant to a project plan, to be used to pay principal and interest on the bonds. If the public entity agrees, the owners or holders of these bonds may have a lien or mortgage on a facility acquired, improved, or constructed with the proceeds of the bonds.

D. Tax apportionment bonds may be issued to mature in a period not to exceed twenty-five (25) years in one or more series. The trust indenture, ordinance, or resolution approved, issued in connection with such bond or note, shall provide:

1. The date that the bond or note bears;

2. That the bond or note is payable on demand or at a specified time;

3. The interest rate that the bond or note bears;

4. The denomination of the bond or note;

5. Whether the bond or note is in coupon or registered form;

6. The conversion or registration privileges of the bond or note;

7. The manner of execution of the bond or note;

8. The medium of payment in which and the place or places at which the bond or note is payable;

9. The terms of redemption, with or without premium, to which the bond or note is subject;
10. The manner in which the bond or note is secured; and

11. Any other characteristic of the bond or note.

E. A bond or note issued pursuant to the provisions of the Local Development Act is fully negotiable. In a suit, action, or other proceeding involving the validity or enforceability of a bond or note issued pursuant to the provisions of the Local Development Act or the security of a bond or note issued pursuant to the provisions of the Local Development Act, if the bond or note recites in substance that it was issued by the public entity pursuant to the Local Development Act, the bond or note is deemed to have been issued for that purpose, and the recital shall be conclusive of its validity and the regularity of its issuance.

F. A bank, trust company, savings bank or institution, savings and loan association, investment company or other person carrying on a banking or investment business; an insurance company, insurance association, or other person carrying on an insurance business; or an executor, administrator, curator, trustee, or other fiduciary may invest any sinking funds, money, or other funds belonging to it or in its control in tax apportionment bonds or notes issued under the Local Development Act. This act does not relieve any person of the duty to exercise reasonable care in selecting securities or of complying with other applicable laws.

G. A tax apportionment bond or note issued pursuant to the provisions of this section is not a debt, liability, or obligation of the city, town or county creating or approving the plan, project or increment district. The bond or note does not give rise to a charge against the general credit or taxing powers of such city, town or county and is not payable except as provided by the Local Development Act. Bonds or notes issued pursuant to the provisions of this section are not general obligations of the state and have no claim on the revenues or resources of the state. A bond or note issued pursuant to the provisions of this section must state the restrictions of this subsection on its face.

H. A tax apportionment bond or note issued pursuant to the provisions of this section may not be included in any computation of the general obligation debt of the city, town or county creating or approving the plan, project or increment district.

I. A public entity may not issue bonds or notes, pursuant to the provisions of this section, in an amount that exceeds the total cost of implementing the project plan for which the bonds or notes are issued except to the extent that bond or notes issues may be sized to include costs of issuance, credit enhancement fees or premiums, and reasonably required reserves.

J. All bonds issued pursuant to the provisions of this section shall be reviewed by the Oklahoma State Bond Advisor who will give a recommendation on such bonds to the issuing entity.

Historical Data

A. In accordance with the requirements of Section 6C of Article X of the Oklahoma Constitution, the tax incentives or exemptions granted pursuant to the provisions of Section 860 of this title shall only be allowed for that portion of the tax under jurisdiction of another local taxing entity by written agreement between said other local taxing entity and the governing body of the city, town or county.

B. In order for the tax incentives or exemptions to be granted for that portion of the tax under the jurisdiction of each taxing entity within the district, the governing body of the taxing entity must adopt the agreement provided for in subsection A of this section upon a majority vote of those members eligible to vote as determined by Section 857 of this title. Action on the agreement by these governing bodies must occur within sixty (60) days after the governing body of the city, town or county submits the proposed agreement to the governing bodies of such taxing entities.

**Historical Data**

Added by Laws 1992, c. 342, § 16; Amended by Laws 2000, HB 2635 c. 351. § 6, eff. June 06, 2000 (superseded document available).
A. There shall be a written agreement between the governing body and the property owners who are granted tax incentives or exemptions pursuant to Section 860 of this title. The written agreement may include, but shall not be limited to, the following:

1. List the kind, number, and location of all proposed improvements to the property;

2. Provide access to and authorize inspection of the property by city, town or county employees to ensure that the improvements or repairs are made according to the specifications and conditions of the agreement;

3. Limit the uses of the property consistent with the general purpose of encouraging development or redevelopment of the area during the period that the tax incentives or exemptions or the increment financing are in effect;

4. Provide for recapturing the local tax revenue lost as a result of the agreement if the owner of the property fails to make the improvements or repairs as provided by the agreement; and

5. Include any other requirement deemed by the governing body necessary to carry out the agreement.

B. There shall be a written agreement between the governing body and the property owners in historic preservation areas who are granted ad valorem tax exemptions pursuant to subsection D of Section 860 of this title. The written agreement shall include the following:

1. List the location of the property;

2. Provide access to and authorize inspection of the property by city, town or county employees to ensure that the property is being maintained according to the specifications and conditions of the agreement;

3. Limit the uses of the property consistent with the general purpose of encouraging neighborhood commercial preservation of the area during the period that the ad valorem tax exemptions are in effect;

4. Provide for recapturing the ad valorem tax revenue lost as a result of the agreement if the owner of the property fails to maintain the property as provided by the agreement;

5. Specify the time frame of the agreement including whether renewals can occur, at what time such renewals can occur and under what conditions renewals can occur;

6. Specify rehabilitations, preservation efforts and other specific actions that should be taken by the property owners on an individual or collective basis;

7. Provide for reciprocal actions by public entities to protect, enhance and improve the commercial historic preservation area and the surrounding residential areas served by such districts;
8. Provide review and approval procedures that may be used when usage or ownership of the property changes; and

9. Include any other requirement deemed by the governing body necessary to carry out the agreement.

C. The governing body shall enter into written agreements with active project participants of increment projects. The written agreement may include, but shall not be limited to, the provisions specified in paragraphs 1 through 5 of subsection A of this section.

**Historical Data**

In those cases where the net assessed valuation of the real property within a school district increases as a result of the provisions of Sections 11 or 12 of this act, the school district's State Aid shall be determined by subtracting such increase in the net assessed valuation from the assessed valuation of the school district and the state. Such increase shall be subtracted for each fiscal year during which the incentives or exemptions are granted in the case of property within an incentive district or such increase shall be subtracted for each fiscal year the increment is captured in the case of property within an increment district. The increase in net assessed valuation subtracted, in the case of property within an increment district, shall be the amount that represents that portion of the increment which is captured and which is actually used for the purposes of this act.

**Historical Data**

Added by Laws 1992, c. 342, § 15.
A. For those increment districts in operation for nine (9) months or more, on or before the ninetieth day following the end of each fiscal year, the governing body of a city, town or county shall submit a report to the chief executive officer of each taxing entity that levies ad valorem taxes on real property in an increment district. The report shall include:

1. The amount and source of revenue captured and apportioned to the public trust;

2. The amount and purpose of expenditures;

3. The amount of principal and interest due on outstanding bonded indebtedness;

4. The tax increment base and current captured appraised value or the other local tax or fees collections retained by the area;

5. The captured appraised value or the other local tax or fee collections shared by the city, town or county and other taxing entities, the total amount of tax increments received and any additional information necessary to demonstrate compliance with the plan adopted by the city, town or county;

6. The name of the person who is currently in charge of the implementation of the plan; and

7. The names of the persons who have disclosed an interest as required pursuant to Section 8 of this act and the interest disclosed.

B. For those incentive districts in operation for nine (9) months or more, on or before the ninetieth day following the end of each fiscal year, the governing body of a city, town or county shall submit to the chief executive officer of each taxing entity that levies property taxes on real property in an incentive district. The report shall include:

1. The parties receiving incentives or exemptions;

2. A general description of the property and the improvements to be made;

3. The portion and fair market value of the property to be exempted or that portion of the local taxes to be subject to incentives or to be exempted;

4. The duration of the incentives or exemptions;

5. Any additional information necessary to demonstrate compliance with the tax incentives or exemptions;
6. The name of the person who is currently in charge of the implementation of the plan; and

7. The names of the persons who have disclosed an interest as required pursuant to Section 8 of this act and the interest disclosed.

C. At the time of submitting the reports as required by subsections A and B of this section, the governing body shall publish in a newspaper of general circulation in the city, town or county, a summary of the relevant financial information along with a notice to the effect that such report has been prepared and that the report is available for inspection during business hours in the office of the municipal or county clerk.

**Historical Data**

Added by Laws 1992, c. 342, § 18.
A. The powers of initiative and referendum, reserved by the Oklahoma Constitution to the people, are reserved to the people of every city, town or county with reference to the tax relief or incentives or exemptions or increment captured as authorized by Section 6C of Article X of the Oklahoma Constitution and as provided for in this act.

B. 1. For purposes of this section, the form of the petition for either initiative or referendum shall be substantially as provided in Sections 1 and 2 of Title 34 of the Oklahoma Statutes. A true copy of each measure proposed by initiative and referendum shall be filed with the clerk of the city or town or with the secretary of the county election board before it is circulated and signed by the registered voters.

2. Every petition for either the initiative or referendum shall be signed by a number of the registered voters residing in the city or town equal to at least twenty-five percent (25%) of the total number of votes cast at the preceding general municipal election or for counties, equal to at least ten percent (10%) of the registered voters residing in the county. The signatures to each petition shall be verified in the manner provided by law.

3. Signed copies of an initiative petition shall be submitted to the clerk or secretary within ninety (90) days after the initial filing of the measure with the clerk or secretary. Signed copies of a petition invoking a referendum upon any ordinance or resolution shall be submitted to the clerk or secretary within thirty (30) days after the passage or adoption of the ordinance or resolution.

C. When signed copies of a petition are timely filed with the clerk or secretary, the clerk or secretary shall make a physical count of the number of signatures appearing on the petitions. He shall then publish, in at least one newspaper of general circulation in the municipality or the county, a notice of the filing and the apparent sufficiency or insufficiency of the petition. The notice shall also state that any qualified elector of the municipality or the county may file a protest to the petition or an objection to the count made by the clerk or secretary.

A protest to the petition or the count of signatures shall be filed in the district court in the county in which the situs of the city, town or county is located within ten (10) days after the publication. Written notice of the protest shall be served upon the clerk or secretary and the parties who filed the petition. In the case of the filing of an objection to the count, notice shall also be served upon any party filing a protest. The district court shall fix a day, not less than ten (10) days after the filing of a protest, to hear testimony and arguments for and against the sufficiency of the petition. A protest filed by anyone, if abandoned by the party filing it, may be revived within five (5) days by any other qualified elector. After the hearing, the district court shall decide whether such petition is in form required by law.

D. 1. The parties submitting a petition for either initiative or referendum shall also prepare and file a ballot title for the measure. The ballot title may be filed with the clerk or secretary prior to circulating the petition, but it must be submitted no later than the time that the signed copies of the petition are filed with the clerk or secretary. The ballot title shall contain the gist of the proposition couched in language that may be readily understood by persons not engaged in the practice of law. The ballot title shall contain language
which clearly states that a "yes" vote is a vote in favor of the proposition, and a "no" vote is a vote against
the proposition. The ballot title may not:

a. exceed one hundred fifty words,

b. reflect partiality in its composition or contain any argument for or
against the measure, or

c. contain language whereby a "yes" vote is, in fact, a vote against the
proposition and a "no" vote is, in fact, a vote in favor of the proposition.

2. The clerk or secretary shall immediately forward a copy of the proposition and ballot
title to the municipal attorney or district attorney. Within three (3) days after the filing of
the ballot title, the attorney shall notify the clerk or secretary in writing whether or not the
proposed ballot title is in legal form and in harmony with the law. If the ballot title is not in
proper form, in the opinion of the attorney, he shall prepare and file a ballot title which
does conform to the law within the three-day period.

E. A qualified elector who is dissatisfied with the wording of a ballot title may appeal, within ten (10) days
after the ballot title is filed with the clerk or secretary, to the district court in the county in which the situs of
the city, town or county is located. The petition for appeal shall offer a substitute ballot title for the one
from which the appeal is taken. Written notice of the appeal shall be served upon the clerk or secretary
and upon the parties who filed the ballot title at least five (5) days before such appeal is heard by the
court. The municipal attorney or the district attorney shall, and any interested citizen may, defend the
ballot title from which the appeal is taken. After the hearing of the appeal, the district court may correct or
amend the ballot title, or accept the substitute suggested, or may draft a new one which will conform with
the law.

F. When a ballot title has been decided upon, either as approved by the municipal attorney or district
attorney or by the district court, the clerk or secretary shall notify the mayor or the chairman of the board
of county commissioners in writing, and attach a copy of the petition and ballot title.

G. When an initiative petition demands the enactment of an ordinance or resolution, the mayor or the
chairman of the board of county commissioners shall present the petition to the governing body at its next
meeting. If the petition is not granted more than thirty (30) days before the next general municipal or
county election, the mayor or the board of county commissioners shall submit the ordinance or act so
petitioned to the registered voters of the city, town or county at the next general municipal or county
election.

H. Whenever a referendum is demanded against any measure passed by the city, town or county
governing body, or whenever an initiative petition is demanded, the question shall be submitted to the
registered voters of the city, town or county for their approval or rejection at the next general municipal or
county election.

Historical Data

Added by Laws 1992, c. 342, § 19.
The powers conferred by this act shall be in addition and supplemental to the power conferred by any other law.

**Historical Data**

As used in this act:

1. “Governing body” means the city council of a city, the board of trustees of a town or the board of county commissioners of a county;

2. “Housing reinvestment district” means a district created pursuant to the provisions of Section 5 of this act; and

3. “Taxing entity” means a municipality, county, school district, political subdivision or other local entity which levies ad valorem taxes.

**Historical Data**

Added by Laws 2002, SB1281, c. 344, § 2, eff. January 1, 2003
It is hereby declared to be the purpose of the Oklahoma Housing Reinvestment Program Act to encourage reinvestment in housing in those areas of this state for which a demonstrated need for housing exists but is not met through existing public and private efforts by authorizing local governmental entities to provide abatement of ad valorem taxes during the first years after new or remodeled housing construction.

**Historical Data**

Added by Laws 2002, SB1281, c. 344, § 3, eff. January 1, 2003
Pursuant to the provisions of Section 6C of Article X of the Oklahoma Constitution, a municipality or county may provide an exemption from ad valorem taxes in a housing reinvestment district pursuant to the provisions of this act. A school district or taxing entity other than a municipality or county may provide an exemption from ad valorem taxes in a housing reinvestment district pursuant to the provisions of this act through a contractual arrangement with the municipal or county governing body. The loss of revenue to a school district from any such exemption from ad valorem taxes shall be borne by the school district and such exempted revenue shall be treated as being received by the school district for purposes of computation of the school district's state aid pursuant to the provisions of Article 18 of Title 70 of the Oklahoma Statutes.

**Historical Data**

A. The governing body of a municipality or county may establish a housing reinvestment district as follows:

1. A housing reinvestment district may only be created in a municipality or county with a population of less than three hundred thousand (300,000) persons and in which the percentage change in population, according to the most recent federal decennial census or the most recent population estimate provided by the United States Bureau of the Census, compared with the previous federal decennial census, is less than the national average percentage change in population; provided, a municipality or county which does not meet such requirement may create a housing reinvestment district in a specific geographic area thereof which meets the definition of an “opportunity zone” as such term is defined in paragraph 2 of subsection G of Section 3604 of Title 68 of the Oklahoma Statutes;

2. The governing body shall designate and adopt the proposed boundaries of any such district. Except as otherwise provided in this subsection, the boundaries of any district created by a municipality shall be confined to that territory within the corporate limits of the municipality and any district created by a county shall be confined to that territory within the unincorporated areas of the county. Any municipality or county may by written agreement jointly create a contiguous district with one or more other municipalities or counties;

3. The governing body shall obtain the written consent of each taxing entity levying ad valorem taxes upon property located in the proposed boundaries of the district to grant tax abatements as provided in Section 6 of this act. If such written consent is not obtained from each taxing entity, the district shall not be created. The governing body shall further enter into a contractual arrangement with the governing bodies of all other affected taxing entities to provide relief from ad valorem taxes as provided in Section 6 of this act;

4. Upon the adoption and approval of the proposed boundaries of the district, the governing body shall, after public notice and hearing, adopt an ordinance or resolution, whichever is applicable, which:

   a. describes the boundaries of the district sufficiently definite to identify with ordinary and reasonable certainty the territory included in it,

   b. creates the district as of a specified date,

   c. assigns a name to the district for identification purposes, and

   d. contains findings that:

      (1) the municipality or county or portion thereof in which the proposed district is located meets the requirements of paragraph 1 of this subsection, and

      (2) the improvement to housing in the area of the district caused by the granting of tax abatements pursuant to the provisions of this act is likely to enhance the value of other real property in the municipality or county and to promote the general public interest.
B. The powers of initiative and referendum, reserved by the Oklahoma Constitution to the people, are reserved to the people of every municipality or county with reference to the tax relief or incentives or exemptions or increment captured as authorized by Section 6C of Article X of the Oklahoma Constitution and as provided for in this act. A housing reinvestment district may be created through an initiative or referendum petition pursuant to the procedures set forth in Section 868 of Title 62 of the Oklahoma Statutes. A housing reinvestment district may also be terminated, whether created pursuant to the provisions of subsection A of this section or through an initiative or referendum petition, through an initiative or referendum petition pursuant to such procedures.

Historical Data

A. Upon creation of a housing reinvestment district pursuant to the provisions of Section 5 of this act, there shall be granted exemptions from ad valorem taxes upon property that qualifies for a homestead exemption as follows:

1. A newly constructed residence located on a parcel upon which a residence has not previously been located within a ten-year period immediately preceding the date of the commencement of construction shall be exempt from ad valorem taxes for a period of two (2) tax years, beginning with the tax year the property first qualifies for a homestead exemption, to the extent of the ad valorem taxes upon the parcel of property upon which the residence is located attributable to the difference in fair market value of such parcel in such tax year compared to the fair market value of such parcel in the tax year in which construction of the residence commenced;

2. A newly constructed residence located on a parcel upon which a residence was previously located within a ten-year period immediately preceding the date of the commencement of construction shall be exempt from ad valorem taxes for a period of three (3) tax years, beginning with the tax year the property first qualifies for a homestead exemption, to the extent of the ad valorem taxes upon the parcel of property upon which the residence is located attributable to the difference in fair market value of such parcel in such tax year compared to the fair market value of such parcel in the tax year in which construction of the residence commenced; and

3. A residence to which an improvement, as defined in Section 2802.1 of Title 68 of the Oklahoma Statutes, has been made, in an amount which increases the fair cash value of the property by not less than Twenty Thousand Dollars ($20,000.00) as determined by the county assessor, shall be exempt from ad valorem taxes for a period of five (5) tax years, beginning with the first full tax year following completion of the improvement, to the extent of the amount of ad valorem taxes attributable to the value of the improvement.

For purposes of this section, a “newly constructed residence” shall mean a dwelling for which construction was commenced after the creation of the housing reinvestment district in which the dwelling is located.

B. The owner of any property qualifying for an exemption as provided in subsection A of this section shall apply to the county assessor on or before March 15 of the first tax year for which the exemption is sought for the granting of such exemption. Such exemption shall not be granted unless the property owner is in compliance with all ad valorem tax laws of this state. If the property owner ceases to be in compliance with all ad valorem tax laws of this state during the period of the exemption, the exemption shall be disallowed.

C. An exemption from ad valorem taxes in any area included within the boundaries of an enterprise area, a historic preservation area or a reinvestment area as such terms are defined in Section 853 of Title 62 of the Oklahoma Statutes, or in a rural housing incentive district established in accordance with the Oklahoma Rural Housing Incentive District Act, in which ad valorem tax revenues or other local tax revenues, or any increment or portion thereof, are apportioned or allocated for the repayment of bonds pursuant to the Local Development Act or the Oklahoma Rural Housing Incentive District Act, shall be limited to the amount of ad valorem taxes not so apportioned or allocated.
Historical Data

The provisions of the Oklahoma Housing Reinvestment Program Act shall cease to be effective January 1, 2013; provided, any exemption granted pursuant to the Oklahoma Housing Reinvestment Program Act prior to January 1, 2013, which will extend for a period of time after such date shall remain eligible for such exemption for the period of time and under the terms and conditions under which it was originally granted.

**Historical Data**

The county superintendent of health, under the supervision of the State Commissioner of Health, shall have the following powers and duties: Abolish nuisance that are inimical to public health; isolate persons infected with dangerous, communicable infectious or contagious diseases, and take appropriate action to control or suppress, or to prevent the occurrence or spread of such diseases; enforce emergency health regulations the County Board of Health; enforce the provisions of this Code, and rules and regulations of the state board of health, that are applicable to his county; and perform such other duties and functions as may be required of him by the Commissioner.

*Historical Data*

Laws 1963, c. 325, art. 2, § 204.
A levy of not to exceed two and one-half (2 1/2) mills on the dollar of assessed valuation of a county may be levied annually in accordance with the provisions of Section 9A, Article 10, Oklahoma Constitution, for the purpose of providing funds to maintain or aid in maintaining a county, district or cooperative department of health, where such levy is approved by a majority of the qualified ad valorem taxing voters of the county, voting on the question at an election called for such purpose; and the amount of the levy so approved may continue to be made annually until repealed by a majority of the qualified ad valorem taxing voters of the county, voting on the question at an election called for such purpose.

**Historical Data**

Laws 1963, c. 325, art. 2, § 223.
As used in the Oklahoma Emergency Management Act of 2003:

1. "Emergency management" means the preparation for and the coordination of all emergency functions by organized and trained persons, who will extend existent governmental functions and provide other necessary nongovernmental functions, to prevent, minimize and repair injury and damage resulting from natural or man-made disasters developing to such an extent to cause an extreme emergency situation to arise which by declaration of the Governor jeopardizes the welfare of the citizens of this state. These emergency functions include, but are not limited to, fire fighting, law enforcement, medical and health, search and rescue, public works, warnings, communications, hazardous materials and other special response functions, evacuations of persons from affected areas, emergency assistance services, emergency transportation, and other functions related to preparedness, response, recovery and mitigation;

2. "Emergency Operations Plan" means that plan which sets forth the organization, administration and functions for emergency management by the state or local government;

3. "Emergency" means any occasion or instance for which, in the determination of the President of the United States or the Governor of the State of Oklahoma, federal or state assistance is needed to supplement state and local efforts and capabilities to save lives and to protect property and public health and safety, or to lessen or avert threat of a catastrophe in any part of the state;

4. "Significant events" means all hazardous material releases of any size and type, earthquakes, fires involving large buildings or facilities and large grass or wild fires, explosions, bomb threats, terrorist/civil disturbance, aircraft crash, natural disaster, utility disruption, dam breach, technological/man-made incident, search and rescue, structural collapse, and any other incident that poses significant consequences to the jurisdiction;

5. "Hazard mitigation" means any cost-effective measure which will reduce or eliminate the effects of a natural or man-made disaster;

6. "Local organization for emergency management" means an organization created in accordance with the provisions of the Oklahoma Emergency Management Act of 2003 by state or local authority to perform local emergency management functions;

7. "Man-made disaster" means a disaster caused by acts of man including, but not limited to, an act of war, terrorism, chemical spill or release, or power shortages that require assistance from outside the local political subdivision;

8. "Natural disaster" means any natural catastrophe, including, but not limited to, a tornado, severe storm, high water, flood waters, wind-driven water, earthquake, landslide, mudslide, snowstorm, or drought which causes damage of sufficient severity and magnitude to warrant hazard mitigation or the use of resources of the federal government, or the state and political subdivisions thereof to alleviate the damage, loss, hardship or suffering caused thereby; and
9. "Political subdivision" shall mean any county, city, town or municipal corporation of the State of Oklahoma represented by an elected governing body.

Historical Data

A. All incorporated jurisdictions of this state are required to develop an emergency management program in accordance with the Oklahoma Emergency Management Act of 2003. County jurisdictions are required to have a qualified emergency management director as outlined in this section. Incorporated municipalities are required to either have an emergency management director or create an agreement with the county for emergency management services. Each local organization for emergency management shall have a director who shall be appointed by the executive officer or governing body of the political subdivision, who shall report directly to the chief executive officer or chief operating officer and who shall have direct responsibility for the organization, administration, and operation of such local organization for emergency management, subject to the direction and control of such executive officer or governing body. Each local organization for emergency management shall perform emergency management functions within the territorial limits of the political subdivisions within which it is organized, and, in addition, shall conduct such functions outside of such territorial limits as may be required pursuant to this act. Each local emergency management organization shall develop, maintain and revise, as necessary, an emergency operations plan for the jurisdiction. Each plan shall address the emergency management system functions of preparedness, response, recovery and mitigation. Such plan shall be coordinated with the state.

B. Emergency Management Directors (EMD) shall meet the qualifications promulgated by the Oklahoma Department of Emergency Management (OEM). The minimum qualifications include:

1. U.S. citizenship;

2. High school diploma or equivalent;

3. Valid Oklahoma driver license;

4. Social security number;

5. Has not been convicted of a felony in Oklahoma; and

6. Within one (1) year of appointment, the EMD must complete basic emergency management training provided by the OEM.

C. Prior to employment, the employing agency shall obtain a name-based background search by the Oklahoma State Bureau of Investigation to determine if the EMD has been convicted of a felony.

D. Each Emergency Management Director shall be responsible for all aspects of emergency management in their jurisdiction including: conducting a hazard analysis detailing risks and vulnerabilities, annually updating the existing all-hazard Emergency Operations Plan (EOP), conducting and arranging for necessary training of all relevant personnel, conducting annual exercises to evaluate the plan, managing resources, determining shortfalls in equipment, personnel and training, revising the EOP as necessary, establishing and maintaining an office of emergency management, communications, warnings, conducting or supervising damage assessment and other pre-and post-disaster-related duties.
E. Local fire departments, law enforcement and other first response agencies shall notify the Emergency Management Director of all significant events occurring in the jurisdiction. Emergency Management Directors shall promptly report significant events to the Oklahoma Department of Emergency Management.

F. In carrying out the provisions of this act, each political subdivision, in which any disaster as described in Section 683.3 of this title occurs, shall have the authority to declare a local emergency and the power to enter into contracts and incur obligations necessary to combat such disaster, protecting the health and safety of persons and property, and providing emergency assistance to the victims of such disaster. Each political subdivision is authorized to exercise the powers vested under this section in the light of the exigencies of the extreme emergency situation without regard to time-consuming procedures and formalities prescribed by law (excepting mandatory constitutional requirements) pertaining to the performance of public work, entering into contracts, the incurring of obligations, the employment of temporary workers, the rental of equipment, the purchase of supplies and materials, and the appropriation and expenditure of public funds.

Historical Data

A. The Director of each local organization for emergency management may, in collaboration with other public and private agencies within this state, develop or cause to be developed mutual aid arrangements for reciprocal emergency management aid and assistance in case of disaster too great to be dealt with unassisted. Such arrangements shall be consistent with the state emergency management plan and program, and in time of emergency it shall be the duty of each local organization for emergency management to render assistance in accordance with the provisions of such mutual aid arrangements.

B. The Director of each local organization for emergency management may, subject to the approval of the Governor, enter into mutual aid arrangements with emergency management agencies or organizations in other border states for reciprocal emergency management aid and assistance in case of disaster too great to be dealt with unassisted.

Historical Data

The Chief Medical Examiner shall appoint medical examiners for each county of the state. Each medical examiner so appointed shall be a Doctor of Medicine or Osteopathy and Surgery, shall hold a valid license to practice his profession in Oklahoma, and shall hold office at the pleasure of the Board. In the event there is no qualified person in the county or no person willing to serve as a medical examiner, or in the event the medical examiner is absent from the county in which he serves, or is ill or disqualified by personal interest, the Chief Medical Examiner may in his discretion appoint as a medical examiner for such county a qualified person from another county, or may direct a medical examiner from another county to perform the duties of a medical examiner in both counties. Nothing in this section or act shall prohibit or restrict the Chief Medical Examiner from appointing a medical examiner and directing him to cross a county line. A medical examiner shall not be precluded from holding other public offices created by the laws of the state.

Historical Data

The property and funds of a housing authority are declared to be used for charitable purposes and to be public property used for essential public and governmental purposes, and such property and the authority are exempt from all taxes, including sales and use taxes and special assessments of the state or any state or local public body. In lieu of taxes on its property an authority shall agree to make such payments to the state or any state or local public body as the governing body of the city or county finds consistent with the maintenance of the low-rent character of housing projects and the achievement of the purposes of this act, provided that not less than one-half (1/2) of the annual amount of such payment in lieu of taxes shall be paid to the school district within which the property of the housing authority is located. The amount of money collected under the provisions of this act shall not be considered as chargeable income to the district receiving such funds. The tax exemption provided by this section does not apply to any portion of a project used by a profit-making enterprise, but in taxing such portions appropriate allowance shall be made for any expenditure by an authority for utilities or other public services which it provides to serve the property.

Historical Data

Sections 4002 through 4043 of this title shall be known and may be cited as the "Oklahoma Vessel and Motor Registration Act".

**Historical Data**

As used in the Oklahoma Vessel and Motor Registration Act:

1. "Boat livery" means a business establishment engaged in renting or hiring out vessels for profit;

2. "Certificate of documentation" means a document issued by the United States Coast Guard which is legal proof of ownership of a vessel;

3. "Certificate of registration" means a document which is legal proof of registration of a vessel or motor;

4. "Certificate of title" means a document which is proof of legal ownership of a vessel and/or motor;

5. "Commission" means:
   a. the Oklahoma Tax Commission, or
   b. the equivalent vessel registration and licensing agency of a federally recognized Indian tribe in this state;

6. "Dealer" means any person engaged in the business of selling, trading, renting with option to purchase, or attempting to negotiate or negotiating sales or exchanges of interests in new or used vessels or motors, or new and used vessels or motors, or any combination thereof;

7. "Dealer agreement" means the agreement, authorization or written contract between a manufacturer and distributor and a new vessel dealer which purports to establish the legal rights and obligations of the parties to the agreement, authorization or written contract with regard to the purchase and sale of new vessels or new motors;

8. "Designated successor" means one or more persons nominated by the new vessel dealer, in a written document filed by the dealer with the manufacturer or distributor at the time the dealer agreement is executed, to succeed the dealer in the event of the dealer's death or incapacity. If a designated successor is not able to succeed the new vessel dealer because of the designated successor's death or legal incapacity, the dealer shall execute a new document nominating a designated successor within sixty (60) calendar days after the date of the death or incapacity;

9. "Distributor" means a person, resident or nonresident, who in whole or in part offers for sale, sells, or distributes a new vessel or new motor to a new vessel dealer or who maintains a factory representative, resident or nonresident, or who controls a person, resident or nonresident, who in whole or in part offers for sale, sells, or distributes a new vessel or new motor to a new vessel dealer;

10. "Distributor branch" means a branch office similarly maintained by a distributor or wholesaler for the same purposes a factory branch is maintained;
11. "Distributor representative" means any person, firm, association, corporation or trust and each officer and employee thereof engaged as a representative of a distributor or distributor branch of vessels or motors, for the purpose of making or promoting the sale of his or her, its or their vessels or motors, or for supervising or contacting his, its or their dealers or prospective dealers;

12. "Documented vessel" means any vessel in this state which shall have and carry on board the original certificate of documentation in legible form as issued by the United States Coast Guard or federal agency successor thereto. All documented vessels shall be required to display a current State of Oklahoma annual registration decal;

13. "Factory branch" means a branch office maintained by a person, firm, association, corporation or trust who manufactures or assembles vessels or motors for the sale of vessels or motors to distributors, or for the sale of vessels or motors to dealers, or for directing or supervising, in whole or in part, its representatives;

14. "Factory representative" means any person, firm, association, corporation or trust and each officer and employee thereof engaged as a representative of a manufacturer of vessels or motors or by a factory branch, for the purpose of making or promoting the sale of his, her, its or their vessels or motors, or for supervising or contacting his, its or their dealers or prospective dealers;

15. "Hull identification number" means the serial number affixed to the outside of the hull of a vessel on the upper starboard side (right) corner of the transom (back wall) which is assigned by the manufacturer or the Commission;

16. "Inboard motor" means an internal combustion engine mounted inside a vessel which provides the transfer of power to move a vessel through the water;

17. "Inboard/outboard motor" means an internal combustion engine mounted inside a vessel and an external stern drive attached through the transom of the vessel providing the transfer of power to move the vessel through the water;

18. "John boat" means a narrow, flat bottomed square-ended boat propelled by a pole, paddle or a motor less than ten (10) horsepower;

19. "Lifeboat" means a vessel carried on another vessel in excess of sixty-five (65) feet for use if such other vessel has to be abandoned;

20. "Manufacturer" means a person who manufactures or assembles new vessels or new motors, or a distributor, factory branch, or factory representative;

21. "Motor" means any internal combustion engine mounted at the stern of a vessel or placed inside a vessel which provides the transfer of power to move the vessel through the water;

22. "New vessel dealer" means a person who holds a dealer agreement granted by a manufacturer or distributor for the sale of the manufacturer's or distributor's vessels or motors, who is engaged in the business of purchasing, selling, exchanging, or dealing in new vessels or new motors, and who has an established place of business;

23. "Operate" means to navigate or be in actual physical control of a vessel or otherwise use a vessel or motor;

24. "Outboard motor" means an internal combustion engine capable of being externally mounted at the stern of a vessel which provides the transfer of power to move a vessel through the water;
25. "Owner" means a person, other than a lienholder, having a property interest in or title to a vessel or motor. The term includes a person entitled to the use or possession of a vessel or motor subject to an interest in another person, reserved or created by agreement and securing payment or performance of an obligation, but the term excludes a lessee under a lease not intended as security;

26. "Permanent number" means the distinctive and unique number which:

   a. the Commission permanently assigns to a vessel, irrespective of any change of ownership of said vessel. The permanent number shall begin with the letters "OK", followed by four numerals, and then followed by two letters, or

   b. any federally recognized Indian tribe in this state assigns to a vessel;

provided, the number is configured as prescribed in 33 C.F.R., Parts 173 and 174;

27. "Person" means a natural person, partnership, corporation, association, trust, estate or other legal entity;

28. "Proposed new vessel dealer" means a person who has an application pending for a new dealer agreement with a manufacturer or distributor. Proposed new vessel dealer does not include a person whose dealer agreement is being renewed or continued;

29. "Purchase date" means the purchase date on a bill of sale or the date of complete assignment of title by the current owner;

30. "State" means the State of Oklahoma;

31. "State of principal use" means the state where the vessel or motor is used, is to be used, or remains for any period in excess of sixty (60) calendar days;

32. "Vessel" means every device, other than a seaplane on the water, used or capable of being used as a means of transportation on water, including but not limited to personal watercraft; and

33. "Waters of this state" means and includes all waters within the territorial limits of this state; provided, such phrase shall not mean or include waters which are entirely owned by a private person or persons, and to which the public is not permitted access.

Historical Data

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act
Section 4003 - Title Requirement.

Cite as: O.S. § __ __

A.

1. Except as otherwise provided in Sections 4005 and 4024 of this title, every vessel in this state, irrespective of whether used on waters of this state, is required to be titled within thirty (30) calendar days from the purchase date or from the date the owner becomes a resident of this state and annually registered under the provisions of the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title. The owner of any such vessel shall file an application as required by the Oklahoma Vessel and Motor Registration Act with the Oklahoma Tax Commission for a certificate of title, a number, and for the annual registration for such vessel on forms prescribed and furnished by the Commission.

2. The provisions of this subsection shall not apply to new vessels in the inventory or stock of licensed dealers for resale which new vessels shall be subject to ad valorem taxation.

3. Said provisions shall apply to and cover all used vessels in the possession and inventory of a dealer except as provided for in Section 4036 of this title.

B.

1. Except as otherwise provided in Sections 4005 and 4024 of this title, every outboard motor in excess of ten (10) horsepower in this state, irrespective of whether used on waters of this state, is required to be titled within thirty (30) calendar days from the purchase date, or from the expiration of registration, or from the date the owner becomes a resident of this state and registered under the provisions of the Oklahoma Vessel and Motor Registration Act.

The owner of any such motor shall file an application as required by the Oklahoma Vessel and Motor Registration Act for a certificate of title and for an annual registration for such vessel on forms prescribed and furnished by the Commission.

2. The provisions of this subsection shall not apply to new motors in the inventory or stock of licensed dealers for resale which such new motors shall be subject to ad valorem taxation.

3. Said provisions shall apply to and cover all used motors in the possession and inventory of a dealer except as provided for in Section 4036 of this title.

C. Any person engaged in the business of selling, trading, renting with option to purchase, or attempting to or negotiating sales or exchanges of interests in new or used vessels or motors, or new and used vessels or motors, or any combination thereof shall be licensed pursuant to Section 4033 of this title.
Historical Data

Title 63. Public Health and Safety  
Chapter 70  
   Oklahoma Vessel and Motor Registration Act  
      Section 4004 - Administration of Oklahoma Vessel and Motor Registration Act - Promulgation of Rules - Authority.

Cite as: O.S. § __ __

A. It shall be the duty of the Oklahoma Tax Commission, and the Commission is hereby granted authority and jurisdiction to administer the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title, with the aid of its motor license agents and all duly authorized peace officers of this state.

B. The Commission is hereby authorized to promulgate all necessary rules and prepare forms and records to enact and enforce the provisions of the Oklahoma Vessel and Motor Registration Act.

C. All duly authorized peace officers of this state are hereby granted authority and jurisdiction to enforce the provisions of and any rules pertaining to the Oklahoma Vessel and Motor Registration Act within their jurisdiction.

D. The Commission shall have the authority in cases of dispute to determine the factory-delivered price of any vessel or motor.

E. The Commission shall periodically cause to be prepared and shall distribute to each authorized motor license agent a manual of procedure containing instructions, directions and guidelines to be followed by all motor license agents in the performance of their duties regarding vessels and motors.

F. All rules promulgated pursuant to the provisions of this act shall comply with Article 1 of the Administrative Procedures Act, Section 250 et seq. of Title 75 of the Oklahoma Statutes. In addition to other filing requirements of law, such rules shall be filed with the Commissioner of Public Safety.

Historical Data

Title 63. Public Health and Safety  
Chapter 70  
Oklahoma Vessel and Motor Registration Act  
Section 4005 - Exemptions from Act.  

Cite as: O.S. §, __ __

A. A vessel or motor shall not be required to be titled and registered pursuant to the provisions of the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title, if:

1. Such vessel or motor is owned by the United States, a state other than the State of Oklahoma, any agency thereof, or any subdivision of the state; provided, however, if such vessel is used for recreational or rental purposes on the waters of this state, said vessel shall be registered and numbered in accordance with Section 4002 et seq. of this title;

2. Such vessel or motor is owned by a visiting nonresident and is currently registered in another state. Provided that if any such vessel or motor remains in Oklahoma in excess of sixty (60) calendar days, such vessel or motor shall be registered pursuant to the provisions of the Oklahoma Vessel and Motor Registration Act and the registration fees due thereon from the date of entry into Oklahoma must be paid;

3. Such vessel or motor is from a country other than the United States provided such vessel or motor does not remain in Oklahoma in excess of sixty (60) calendar days;

4. Such vessel is used exclusively and solely as a lifeboat;

5. Such vessel is used exclusively and solely for racing purposes;

6. Such vessel is a commercial flotation device which is issued a permit by the Oklahoma Scenic River Commission pursuant to the provisions of Section 1461 et seq. of Title 82 of the Oklahoma Statutes; provided, a commercial flotation device shall be required to be titled pursuant to the provisions of Section 4008 of this title; or

7. Such vessel is a documented vessel provided such documented vessel shall be required to be registered pursuant to the provisions of Section 4016 of this title.

B. Motors classified as inboard motors shall not be required to be titled or registered pursuant to the provisions of the Oklahoma Vessel and Motor Registration Act.

C. All vessels and motors which are owned by the State of Oklahoma, its agencies or departments, or political subdivisions thereof, or which, under the law, would be exempt from direct ad valorem taxation, shall be titled and registered pursuant to the provisions of the Oklahoma Vessel and Motor Registration Act.

D. All other vessels shall be titled and registered pursuant to the provisions of the Oklahoma Vessel and Motor Registration Act.
Historical Data

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act
Section 4006 - Authority and Duty to Use Motor License Agents.
Cite as: O.S. § __ __

The Commission is hereby authorized and directed to utilize its motor license agents appointed under the Oklahoma Vehicle License and Registration Laws in the administration of the Oklahoma Vessel and Motor Registration Act.

Historical Data

A. Except as otherwise provided by this section, all information contained in the certificate of title or the registration of any vessel or motor shall be confidential and privileged, subject only to disclosure to the following:

1. Any duly authorized peace officer of this state in the regular course of his duties;

2. Any official person or body of any other state or of the United States, when required in their governmental functions; and

3. Any person or firm, when the Commission is satisfied the request for information is reasonable and is related primarily to boating safety.

B. The Commission or a motor license agent may furnish the holder of a security interest in a specific vessel or motor upon payment of the fee specified by Section 4014 of this title, a copy or certified copy of the certificate of title or registration information for such vessel.

**Historical Data**

Except as otherwise provided in Section 4005 of this title, the owner of every vessel or motor in this state shall possess a certificate of title as proof of ownership of such vessel or motor. Application for a certificate of title, whether an original or duplicate, may be made to the Oklahoma Tax Commission or any motor license agent. When application is made with a motor license agent, the application information shall be transmitted either electronically or by mail to the Commission by the motor license agent. If the application information is transmitted electronically, the motor license agent shall forward the required application along with evidence of ownership, where required, by mail. Where the transmission of application information cannot be performed electronically, the Commission is authorized to provide postage-paid envelopes to motor license agents for the purpose of mailing the application along with evidence of ownership, where required. The Commission shall upon receipt of proper application information issue an Oklahoma certificate of title. Such certificates may be mailed to the applicant. Upon issuance of a certificate of title, the Commission shall provide the appropriate motor license agent with confirmation of such issuance.

*Historical Data*

A. The application for a certificate of title and registration for a vessel or an outboard motor shall be upon a form furnished by the Oklahoma Tax Commission and shall contain:

1. A full description of the vessel or outboard motor;
2. The manufacturer's serial and model number or other identification number;
3. The length of the vessel;
4. The date on which first sold by the manufacturer or dealer to the owner;
5. Any distinguishing marks;
6. A statement of the applicant's source of title;
7. Whether the vessel is a documented vessel and the number assigned to such vessel;
8. Any security interest upon said vessel or outboard motor, or vessel and motor; and
9. Such other information as the Commission may require.

Every original or duplicate certificate of title and registration for a vessel or an outboard motor shall contain all items listed in this subsection.

B. To obtain an original certificate of title for a vessel or outboard motor that is being registered for the first time in this state or for a vessel or outboard motor that has not been previously registered in any other state, the applicant shall be required to deliver, as evidence of ownership, a manufacturer's certificate of origin or at the discretion of the Commission a copy of the manufacturer's certificate of origin properly assigned by the manufacturer, distributor, or dealer licensed in this or any other state shown thereon to be the last transferee to the applicant upon a form to be prescribed and approved by the Commission. A manufacturer's certificate of origin shall contain:

1. The manufacturer's serial or other identification number;
2. Date on which first sold by the manufacturer to the dealer;
3. Any distinguishing marks including model and the year same was made;
4. A statement of any security interests upon said vessel or outboard motor, or vessel and motor; and
5. Such other information as the Commission may require.
C. In the absence of a dealer’s or manufacturer’s number, the Commission may assign such identifying number to the vessel or outboard motor, which shall be permanently stamped, burned or pressed into or attached onto such vessel or outboard motor.

D. Every dealer selling new or used vessels or outboard motors and every individual not licensed as a dealer who sells a new or used vessel or outboard motor shall verify the hull identification number or serial number is the same as the number on the current registration of the vessel or outboard motor. The seller of the vessel or outboard motor shall sign a notarized affidavit, under penalty of perjury, affirming the numbers are the same.

E.

1. Before a homemade vessel is issued a hull identification number from the Commission, the vessel and the motor shall be inspected by a commissioned officer of the Oklahoma Highway Patrol Division of the Department of Public Safety or by any other employee of the Department or any other law enforcement officer of the state as the Commissioner of Public Safety may designate, pursuant to the rules promulgated by the Commissioner of Public Safety. For the purposes of this act, “homemade vessel” means any vessel not allotted a hull identification number (HIN) by a manufacturer, and specifically excludes any vessel upon which the hull identification number has been covered, altered, defaced, destroyed, or removed.

2. The Department of Public Safety is hereby granted authority and jurisdiction, pursuant to Article 1 of the Administrative Procedures Act, Section 250 et seq. of Title 75 of the Oklahoma Statutes, to promulgate, administer and enforce all necessary rules deemed necessary to implement the provisions of this section.

3. The Department of Public Safety shall prescribe all forms deemed necessary to implement the provisions of this section.

F. It shall be unlawful to:

1. Improperly display or fail to display a vessel’s hull identification number;

2. Operate or possess a vessel on which the hull identification number has been removed; or

3. Operate or possess a motor on which the serial number has been removed.

G. When registering in this state a vessel which was titled in another state and which title contains the name of a secured party on the face of the other state certificate of title, the Oklahoma Tax Commission or the motor license agent shall complete a lien entry form as prescribed by said Commission. A statement of the lien or encumbrance shall be included on the Oklahoma certificate of title and the lien or encumbrance shall be deemed continuously perfected as though it had been perfected pursuant to Section 4013 of this title. For completing the lien entry form and recording the security interest on the certificate of title, the Commission or the motor license agent shall collect a fee of Three Dollars ($3.00) which shall be in addition to other fees provided by the Oklahoma Vessel and Motor Registration Act.

H. Upon payment of all fees and taxes, a certificate of title, a certificate of registration and, for a vessel, two registration decals or, for an outboard motor, one registration decal shall be delivered to the applicant.
Historical Data

A. 1. The Department of Public Safety shall promulgate rules specifying the location and manner in which serial numbers for outboard motors shall be affixed. In promulgating such rules, the Department shall consider the existence of voluntary industry standards, the current state of technology and the overall process of reducing vessel and motor thefts in this state.

2. Any outboard motor manufactured on or after October 1, 1985, which is for sale in this state shall comply with the rules promulgated pursuant to this section.

3. Any person, firm or corporation which sells or offers to sell any outboard motor or outboard motor part manufactured on or after October 1, 1985, which does not comply with this subsection shall be, upon conviction, guilty of a misdemeanor, punishable by a fine of up to Five Hundred Dollars ($500.00), imprisonment in the county jail for a period of up to one (1) year, or both such fine and imprisonment.

B. 1. It is unlawful for any person to knowingly possess any outboard motor or outboard motor part upon which the serial number required by subsection A of this section has been removed, erased, defaced or otherwise altered to prevent identification.

2. It is unlawful for any person to knowingly possess, manufacture, sell or exchange, offer to sell or exchange, aid in sale or exchange, supply in blank, authorize or direct, give away, or to conspire to or attempt to commit any of the previously mentioned acts, any counterfeit manufacturer's outboard motor or outboard motor part serial number plate or decal, used for the purpose of identification of any outboard motor or outboard motor part, or to conspire or attempt to commit any of these acts.

3. Any person violating any provision of this subsection shall be, upon conviction, guilty of a felony.

C. If any serial number required by this section to identify ownership of an outboard motor or outboard motor part does not exist or has been removed, erased, defaced or otherwise altered to prevent identification, and the true identity cannot be determined, the outboard motor or outboard motor part may be seized by any peace officer in this state and shall be subject to forfeiture pursuant to the procedures established for the law enforcement agency by which the seizing officer is employed. Such outboard motor or outboard motor part may not be sold or used to propel a vessel on the waters of this state unless and until the Department of Public Safety is directed by the Oklahoma Tax Commission to issue to the outboard motor or outboard motor part a replacement identifying number which shall be affixed to the motor or part and shall thereafter be used for identification purposes of the motor or part.

Historical Data

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act
Cite as: O.S. § __ __

Historical Data

Title 63. Public Health and Safety
    Chapter 70
    Oklahoma Vessel and Motor Registration Act
Cite as: O.S. §. ___

Historical Data

A. In the event of the sale or transfer of the ownership of a vessel or motor for which a certificate of title has been issued, the holder of such certificate shall endorse on the back of same a complete assignment thereof with warranty of title in form printed thereon with a statement of all liens or encumbrances on said vessel or motor sworn to before a notary public or some other person authorized by law to take acknowledgments, and deliver same to the purchaser or transferee at the time of delivery to him of such vessel or motor. The purchaser or transferee, unless such person is a bona fide dealer licensed by the State of Oklahoma, shall, within thirty (30) calendar days from the time of delivery to him of such vessel or motor, present the assigned certificate of title to the Oklahoma Tax Commission, or one of its motor license agents, accompanied by the fee required pursuant to Section 4014 of this title, together with any excise tax or registration fee that may be due, whereupon a new certificate of title, shall be issued to the assignee.

B. A licensed dealer shall, on selling or otherwise disposing of a vessel or motor, execute and deliver to the purchaser thereof the certificate of title properly and completely reassigned.

C. Said certificate, when so assigned and returned to the Commission, together with any subsequent assignment or reissue thereof, shall be appropriately filed and indexed so that at all times it will be possible to trace title to the vessel or motor designated therein. Provided, when the ownership of any vessel or motor shall pass by operation of law, the person owning such vessel or motor may, upon furnishing satisfactory proof to the Commission of such ownership, procure a title to said vessel or motor, regardless of whether a certificate of title has ever been issued. Provided, however, all homemade vessels shall first comply with the provisions of subsection D of Section 4009 of this title.

D. The dealer shall execute and deliver to the purchaser bills of sale for all new vessels or new motors sold by him. On presentation of a bill of sale by a dealer for a new vessel or motor sold in this state, accompanied by any fee required by Section 4014 of this title and any excise tax that may be due, a certificate of title shall be issued.

E. Upon proper proof of a lost certificate of title being made to the Commission or one of its motor license agents, accompanied by an application therefor and payment of the fees required by Section 4014 of this title, a duplicate certificate of title shall be issued to said applicant.

**Historical Data**

A.  1. Except for a security interest in vessels or motors held by a dealer for sale or lease, a security interest, as defined in paragraph (37) of Section 1-201 of Title 12A of the Oklahoma Statutes, in a vessel or motor as to which a certificate of title may be properly issued by the Oklahoma Tax Commission shall be perfected only when a lien entry form prescribed by the Commission, and the existing certificate of title, if any, or application for a certificate of title and manufacturer's certificate of origin or other identification number containing the name and address of the secured party and the date of the security agreement and the required fee are delivered to the Commission or to a motor license agent. The filing and duration of perfection of a security interest, pursuant to the provisions of Title 12A of the Oklahoma Statutes, including, but not limited to, Section 1-9-311 of Title 12A of the Oklahoma Statutes, shall not be applicable to perfection of security interests in vessels or motors as to which a certificate of title may be properly issued by the Commission, except as to vessels or motors held by a dealer for sale or lease and except as provided in subsection D of this section. In all other respects Title 12A of the Oklahoma Statutes shall be applicable to such security interests in vessels or motors as to which a certificate of title may be properly issued by the Commission.

2. Whenever a person creates a security interest in a vessel or motor, such person shall surrender to the secured party the certificate of title or the signed application for a new certificate of title, on the form prescribed by the Commission, and the manufacturer's certificate of origin or other identification number. The secured party shall deliver the lien entry form and the required lien filing fee within twenty (20) calendar days as provided hereafter with certificate of title or the application for certificate of title, and the manufacturer's certificate of origin or other identification number to the Commission or to a motor license agent. Perfection of the security interest shall begin from the date of the delivery to the Commission or to a motor license agent of (i) the lien entry form, (ii) the lien filing fee, and (iii) the certificate of title or application for certificate of title and the manufacturer's certificate of origin or other identification number. When a vessel or motor title is presented to a motor license agent for transfer or registration and the documents reflect a lienholder, the motor license agent shall perfect the lien as provided for in subsection G of Section 1105 of Title 47 of the Oklahoma Statutes.

3. Upon the receipt of the lien entry form and the required fees with either the certificate of title or an application for certificate of title and manufacturer's certificate of origin or other identification number, a motor license agent shall, by placement of a clearly distinguishing mark, record the date and number shown in a conspicuous place, on each of these instruments.

4. The certificate of title or the application for certificate of title and manufacturer's certificate of origin or other identification number with the record of the date of receipt clearly marked thereon shall be returned to the debtor together with a notice that the debtor is required to register and pay all additional fees and taxes due within thirty (30) calendar days from the date of purchase of said vessel or motor.

5. Any person creating a security interest in a vessel or motor that has been previously registered in the debtor's name and on which all taxes due the state have been paid shall surrender the certificate of ownership to the secured party. The secured party shall have the duty to record the security interest as provided in this section and shall, at the same time, obtain a new certificate of title which shall show the secured interest on the face of such certificate of title.
6. The lien entry form with the date and assigned number thereof clearly marked thereon shall be returned to the secured party. If the lien entry form is received and authenticated, as herein provided, by a motor license agent, such agent shall make a report thereof to the Commission upon the forms and in the manner as may be prescribed by the Commission.

7. The Commission shall have the duty to record the lien upon the face of the certificate of title issued at the time of registering and paying all fees and taxes due on such vessel or motor.

B. 1. A secured party shall, within seven (7) business days after the satisfaction of such security interest, furnish directly or by mail a release of a security interest to the Commission and mail a copy thereof to the last-known address of the debtor. If the security interest has been satisfied by payment from a licensed used boat dealer to whom the used vessel or motor has been transferred, the secured party shall also, within seven (7) business days after such satisfaction, mail a certified copy of copy number one of the release of security interest to such dealer. If the secured party fails to furnish such release as herein required, the secured party shall be liable to the debtor for a penalty of One Hundred Dollars ($100.00) and, in addition, any loss caused to the debtor by such failure.

2. Upon release of a security interest the owner may obtain a new certificate of title omitting reference to the security interest, by submitting to the Commission or to a motor license agent:
   a. a release signed by the secured party, an application for new certificate of title and the proper fees, or
   b. by submitting to the Commission or the motor license agent an affidavit, supported by such documentation as the Commission may require, by the owner on a form prescribed by the Commission stating that the security interest has been satisfied and stating the reasons why a release cannot be obtained, an application for a new certificate of title and the proper fees.

Upon receiving such affidavit that the security interest has been satisfied, the Commission shall issue a new certificate of title eliminating the satisfied security interest and the name and address of the secured parties who have been paid and satisfied.

The words “security interest” when used in the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title, do not include liens dependent upon possession.

C. The Commission shall file and index certificates of title so that at all times it will be possible to trace a certificate of title to the vessel or motor designated therein, identify the lien entry form, and the names and addresses of secured parties, or their assignees, so that all or any part of such information may be made readily available to those who make legitimate inquiry of the Commission as to the existence or nonexistence of security interest in the vessel or motor.

D. 1. Any security interest in a vessel or motor properly perfected prior to January 1, 1990, may be continued as to its effectiveness or duration as provided by subsection (3) of Section 9-401 and subsection (3) of Section 9-403 of Title 12A of the Oklahoma Statutes, or may be terminated, assigned or released as provided by Sections 9-404, 9-405 and 9-406 of Title 12A of the Oklahoma Statutes, as fully as if this section had not been enacted, or, at the option of the secured party, may also be perfected under this section, and, if so perfected, the time of perfection under this section shall be the date said security interest was originally perfected under the prior law.

2. Upon request of the secured party, the debtor or any other holder of the certificate of title shall surrender said certificate of title to the secured party and shall do such other acts as may be required to perfect said security interest under this section.
Historical Data

A. The charge for each certificate of title for any vessel or motor issued shall be Two Dollars and twenty-five cents ($2.25), which charge shall be in addition to any excise taxes or fees imposed by law for such vessel or motor. One Dollar ($1.00) of each such fee shall be deposited in the Oklahoma Tax Commission Reimbursement Fund.

B. The charge for a duplicate certificate of title shall be Two Dollars and twenty-five cents ($2.25) which charge shall be in addition to any other fees imposed by this section for any such vessel or motor. One Dollar ($1.00) of such fee shall be deposited in the Oklahoma Tax Commission Reimbursement Fund.

C. For each security interest recorded on a certificate of title, or manufacturer's certificate of origin or other identification number, such person shall pay a fee of Eight Dollars ($8.00), which shall be in addition to other fees provided for in this section.

D.

1. When an application for a new certificate of title or duplicate certificate of title for a vessel or motor is made to the Commission or one of its motor license agents, an application fee in the amount of One Dollar and twenty-five cents ($1.25) for the issuance of such certificate of title shall be charged and collected.

2. For recording a security interest on a certificate of title or manufacturer's certificate of origin or other identification number, the Commission or a motor license agent shall charge Two Dollars ($2.00) for each security interest so recorded.

E.

1. The charge for a copy of certificate of title information is One Dollar ($1.00) for each instrument.

2. The charge for a certified copy of certificate of title information is Two Dollars ($2.00) for each instrument.

**Historical Data**

Except as otherwise provided by Sections 4005 and 4024 of this title, every owner of a vessel or motor possessing a certificate of title shall make an application for the registration of such vessel or motor with the Oklahoma Tax Commission or with a motor license agent within thirty (30) calendar days from the purchase date, or from the expiration of registration, or from the date the owner becomes a resident of this state. The application shall contain such information as shall be required by the Commission pursuant to the provisions of the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title.

**Historical Data**

A. Every owner of a vessel, when making application for registration, shall furnish the following information:

1. A full description of the vessel including the manufacturer's serial, model or other identification number, the manufacturer's factory delivered price, and the total delivered price of said vessel;

2. The correct name and address, the name of the city, county and state in which the person in whose name the vessel is to be registered resides;

3. The county of location of the vessel; and

4. Such other information as may be prescribed by the Commission.

B. Upon the filing of a registration application for a vessel and the payment of the fees provided for in the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title, the Oklahoma Tax Commission shall issue the owner of the vessel a certificate of registration and two registration decals and shall also assign a permanent number for the vessel described in the application. The registration decals and the permanent number shall be recorded on the annual registration certificate covering such vessel. The permanent number shall be displayed upon the vessel as required by Section 4030 of this title.

C. The current certificate of registration shall be legible and available for inspection at all times.

D. On all new and used vessels, prior to receipt of the certificate of registration and the registration decals, the dealer's bill of sale shall be available for inspection at all times for the first thirty (30) calendar days from the date of purchase. Thereafter, prior to receipt of the certificate of registration and the registration decals, the official registration receipt from the Commission or a motor license agent shall be available for inspection at all times.

**Historical Data**

Title 63. Public Health and Safety  
Chapter 70  
Oklahoma Vessel and Motor Registration Act  
Section 4017 - Information Required with Application for Registration of Outboard Motors in Excess of 10 Horsepower.

Cite as: O.S. §, __ __

A. Every owner of an outboard motor in excess of ten (10) horsepower, when making application for registration, shall furnish the following information:

1. A full description of the outboard motor including the manufacturer's serial, model or other identification number, the manufacturer's factory delivered price, and the total delivered price of said outboard motor;

2. The correct name and address, and the name of the city, county and state in which the person in whose name the outboard motor is to be registered resides;

3. The county of location of such outboard motor; and

4. Such other information as may be prescribed by the Oklahoma Tax Commission.

B. Upon the filing of a registration application for an outboard motor and the payment of the fees provided for in the Oklahoma Vessel and Motor Registration Act, the Commission shall issue the owner of the outboard motor a certificate of registration and a registration decal.

C. The current certificate of registration shall be legible and available for inspection at all times.

D. On all new and used outboard motors, prior to receipt of the certificate of registration and the registration decal, the dealer's bill of sale shall be available for inspection at all times for the first thirty (30) calendar days from the date of purchase. Thereafter, prior to receipt of the certificate of registration and the registration decal, the official registration receipt from the Commission or a motor license agent shall be available for inspection at all times.

Historical Data

A. Any vessel or motor in this state which is not registered and licensed for the current year in the state of residence or domicile of any person who is a member of the Armed Forces of the United States or the spouse of such member owning a vessel or motor must be registered as provided by the Oklahoma Vessel and Motor Registration Act, except that any such vessel or motor which has been licensed in some other state by such member or spouse of such member while stationed in said other state may be operated in this state for the remainder of the year or period for which it is licensed. If the vessel or motor currently is registered with the Armed Forces of the United States rather than being registered in a state and the member is transferred to a duty station within this state pursuant to military orders, the member or spouse of such member owning the vessel or motor shall not be required to register the vessel or motor in this state for a period of thirty (30) days after the date the member is required to report for duty by said military.

B. Any person who is a member of the Armed Forces of the United States who is a resident of this state and who is stationed in this state or spouse of such person may make application for a certificate of registration pursuant to the provisions of this section.

C. Any person who is a member of the Armed Forces of the United States, or spouse applying for a registration of any such vessel or motor shall submit an appropriate statement, to be attached to the vessel or motor registration application, showing the following: A description of the vessel or motor owned by applicant; the state and address of the applicant's legal residence or domicile; that applicant or applicant's spouse is on active duty in the Armed Forces of the United States assigned or stationed at a named location in compliance with official military orders. The statement shall be signed by the applicant and certified to by a proper officer of the organization to which applicant is assigned for duty, or where the applicant is the spouse of such member serving in a foreign country the statement shall be signed by said spouse under the penalties of perjury.

**Historical Data**

A. The registration fees herein levied upon vessels and motors located within this state shall be due on the first day of July each year and shall become delinquent on the first day of August thereafter.

2. Any person owning a vessel or motor subject to the provisions of this subsection and failing or refusing to file application for the registration of such vessel or motor and to pay the annual registration fee as provided by the Oklahoma Vessel and Motor Registration Act, on or before the 31st day of July each year, shall be deemed delinquent.

B. On the registration of new vessels or new motors purchased in this state and on new or used vessels or motors used in this state or brought into this state between July 1 and September 30, inclusive, of any year the payment of the full annual registration and license fee shall be collected; and between October 1 and December 31, inclusive, of any year the payment of three-fourths (3/4) the annual registration and license fee shall be collected; and between January 1 and March 31, inclusive, of any year the payment of one-half (1/2) the annual registration and license fee shall be collected; and between April 1 and June 30, inclusive, of any year the payment of one-fourth (1/4) of the annual registration and license fee shall be collected.

Historical Data

Beginning January 1, 1990, the Oklahoma Tax Commission shall annually notify through the mail all persons within the state who have previous vessel or motor registrations on record of the period for registration. Such notice shall contain all necessary information for such registration including a breakdown of all charges to be paid by the owner and shall contain instructions as to the procedure for renewal upon presentation to a motor license agent or by return mail to the Commission's state office. On the back of such registration notice form there shall be an explanation of the apportionment of all fees and penalties collected and their disposition. Such explanation shall include information as to all charges and fees included in the total fee or incident to the registration of a vessel or motor. If the owner chooses the option of receiving these services through the mail, either from the Commission or a motor license agent, he shall be instructed to pay the final total listed. The cost of mailing shall be One Dollar ($1.00) for titles or other forms or devices required by the Oklahoma Vessel and Motor Registration Act. Provided, that the Commission may adjust any mailing costs as deemed appropriate to allow for increased or additional fees charged by the United States Postal Service.

Failure by any applicant to receive notification of renewal as provided by this section shall not excuse the applicant from properly obtaining any registration at the proper time by presenting proof of ownership to the Commission's state office or to a motor license agent.

**Historical Data**

A. The application required for the initial and annual registration of a vessel or a motor shall be accompanied by payment of the following fees:

1. Where the manufacturer's factory delivered price, or in the absence of such price being published in a recognized publication for the use of marine dealers and/or for purposes of insurance and financing firms, where the provable original or new cost of all materials, is One Hundred Fifty Dollars ($150.00) or less, the registration and license fee for the first and for each succeeding year's registration shall be One Dollar ($1.00);

2. Where the manufacturer's factory delivered price, or in the absence of such price being published as provided in paragraph 1 of this section, where the value of such vessel or motor is determined and fixed as above required and, is in excess of One Hundred Fifty Dollars ($150.00), there shall be added to the fee of One Dollar ($1.00), the sum of One Dollar ($1.00) for each One Hundred Dollars ($100.00) or any fraction thereof, in excess of One Hundred Fifty Dollars ($150.00) provided such fee shall not exceed One Hundred Fifty Dollars ($150.00);

3. After the first year's registration in this state under the Oklahoma Vessel and Motor Registration Act of any new vessel or new motor under paragraph 2 of this subsection, the registration for the second year shall be ninety percent (90%) of the fee computed and assessed hereunder for the first year, and thereafter, such fee shall be computed and assessed at ninety percent (90%) of the previous year's fee and shall be so computed and assessed for the next nine (9) successive years provided such fee shall not exceed One Hundred Fifty Dollars ($150.00);

4. The initial and annual registration fee for any vessel which is a part of a fleet used for lodging and for which a rental fee and sales tax are collected shall be Forty Dollars ($40.00) in lieu of the fees required by paragraphs 1 through 3 of this subsection. For the purpose of this paragraph, "fleet" means twenty or more vessels operated by a business organization from a single anchorage. The fee provided for in this paragraph may be reduced annually to zero until the total reduction equals the difference between the sum of the fees paid pursuant to paragraphs 1 through 3 of this subsection for the two registration years preceding January 1, 1990, and the fee provided for in this paragraph;

5. For any vessel or motor owned and numbered, registered or licensed prior to January 1, 1990, in this or any other state, or in the absence of such registration upon proof of the year, model and age of same, the registration fee shall be computed and assessed at the rate hereinabove provided for a new vessel or motor based on the value thereof determined as provided in this subsection, but reduced as though same had been registered for each prior year of its existence. Except as provided in paragraph 1 of this subsection, the registration fee for the eleventh year computed in accordance with the provisions of this subsection shall be the amount of the fee to be assessed for such eleventh year and shall be the minimum annual registration fee for such vessel or motor for any subsequent year; and

6. The initial and annual registration fee for any vessel or motor which is not being used in a trade or business or for any commercial purpose and is owned by:
a. a nonresident member of the Armed Forces of the United States assigned to duty in this state in compliance with official military or naval orders,

b. a resident member of the Armed Forces of the United States assigned to duty in this state in compliance with official military or naval orders,

c. the spouse, who resides in Oklahoma, of a resident or nonresident member of the Armed Forces of the United States serving in a foreign country, or

d. any Oklahoma resident who is stationed out of state due to an official assignment of the Armed Forces of the United States,

shall be the lesser of either a Fifteen Dollar ($15.00) registration fee or the fee computed and assessed for vessels or motors of similar age and model pursuant to this section.

B. As used in this section, the term "manufacturer’s factory delivered price" shall represent the recommended retail selling price and shall not mean the wholesale price to a dealer.

C. The Tax Commission shall assess the registration fees and penalties for the year or years a vessel or motor was not registered as provided in the Oklahoma Vessel and Motor Registration Act. For vessels or motors not registered for two (2) or more years, the registration fees and penalties shall be due only for the current year and one (1) previous year.

D. Upon each vessel or motor repossessed by a mortgagee, a fee of Forty-six Dollars ($46.00) shall be assessed. This fee shall be in lieu of any applicable vessel or motor excise tax and registration fees. Each motor license agent accepting applications for certificates of title for such vessel or motors shall receive Seven Dollars ($7.00) to be deducted from the license fee specified in this paragraph for each application accepted.

E. All vessels or motors owned by the State of Oklahoma, its agencies or departments, or political subdivisions thereof, or which under the law would be exempt from direct ad valorem taxation, shall be registered pursuant to the provisions of the Oklahoma Vessel and Motor Registration Act for an annual fee of Two Dollars and twenty-five cents ($2.25) irrespective of whether registered by a motor license agent or the Tax Commission.

F. All vessels and motors owned by Boy Scouts of America, Girl Scouts of U.S.A., and the Campfire Girls, devoted exclusively to youth programs emphasizing physical fitness, character development and citizenship training, are hereby exempt from the payment of registration fees required by this section. Provided all of such vessels or motors shall be registered and shall otherwise comply with the provisions of the Oklahoma Vessel and Motor Registration Act.

G. A credit shall be allowed with respect to the fee for registration of any new vessel or new motor, when such new vessel or motor is a replacement for:

1. A new original vessel or new original motor which is stolen from the purchaser/registrant within ninety (90) days of the date of purchase of the original vessel or new original motor as certified by a police report or other documentation as required by the Tax Commission; or

2. A defective new original vessel or new original motor returned by the purchaser/registrant to the seller within six (6) months of the date of purchase of the defective new original vessel or new original motor as certified by the manufacturer.
Such credit shall be in the amount of the fee for registration which was paid for the new original vessel or new original motor and shall be applied to the registration fee for the replacement vessel or motor. In no event will said credit be refunded.

H. Upon proper proof of a lost certificate of registration being made to the Tax Commission or one of its motor license agents, accompanied by an application therefor and payment of the fees required by the Oklahoma Vessel and Motor Registration Act, a duplicate certificate of registration shall be issued to the applicant. The charge for such duplicate certificate of registration shall be Two Dollars and twenty-five cents ($2.25), which charge shall be in addition to any other fees imposed by Section 4022 of this title for any such vessel or motor.

I. In addition to any other fees levied by the Oklahoma Vessel and Motor Registration Act, there is levied and there shall be paid to the Tax Commission a fee of One Dollar ($1.00) upon every vessel or motor for which a registration or license fee is required pursuant to the provisions of this section. The fee shall accrue and shall be collected upon each vessel or motor under the same circumstances and shall be payable in the same manner and times as apply to vessel and motor licenses and registrations under the provisions of the Oklahoma Vessel and Motor Registration Act; provided, the fee shall be paid in full for the then current year at the time any vehicle is first registered in a calendar year.

Monies collected pursuant to this subsection shall be apportioned by the Tax Commission to the State Treasurer for deposit in the Trauma Care Assistance Revolving Fund created in Section 330.97 of this title.

The collection and payment of the fee shall be a prerequisite to license or registration of any vessel or motor.

Historical Data

A. In addition to the registration fees required by Section 21 of this act, when any such application for registration is made directly to the Commission or to any motor vehicle agent, a One Dollar and twenty-five cents ($1.25) fee shall be collected and apportioned as provided by the provisions of the Oklahoma Vessel and Motor Registration Act.

B.

1. The charge for a copy of certificate of registration information is One Dollar ($1.00) for each instrument.

2. The charge for a certified copy of certificate of registration information is Two Dollars ($2.00) for each instrument.

**Historical Data**

The registration fees herein imposed upon vessels and motors shall be for the purpose of reimbursing and providing funds for general governmental functions of the state, and when paid in full such fees shall be in lieu of all ad valorem taxes, general or local, to which such vessels and motors may be subject as personal property under the laws of this state.

**Historical Data**

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act
Section 4024 - Registration of New Vessels or New Motors - Penalty for Failure to Register.
Cite as: O.S. §, __ __

A. In the event a new vessel or a new motor is not registered within thirty (30) calendar days from the date purchased in this state by a resident of this state, the penalty shall be Twenty-five Dollars ($25.00), provided that in no event shall the penalty exceed an amount equal to the registration fee. The rate of the registration fee shall be fixed and determined by the date of the sale by the dealer of said new vessel or motor to the purchaser.

B. If a new or used vessel or motor is brought into Oklahoma by a resident of this state and is not registered within thirty (30) calendar days from the date such vessel or motor enters the state as required by the Oklahoma Vessel and Motor Registration Act, the penalty shall be Twenty-five Dollars ($25.00), provided that in no event shall the penalty exceed an amount equal to the registration fee.

C. If a vessel or motor is purchased or is brought into Oklahoma by a nonresident of this state and such vessel or motor remains over sixty (60) calendar days and is not registered as required by the Oklahoma Vessel and Motor Registration Act, the penalty shall be Twenty-five Dollars ($25.00).

D. Any person in this state owning a vessel or motor subject to the provisions of this subsection and failing or refusing to file application for the registration of such vessel or motor and to pay the registration fee as required by the Oklahoma Vessel and Motor Registration Act, within one (1) month after the expiration date, shall be deemed delinquent and there shall be added a penalty of twenty-five cents ($0.25) per day on the registration fee for each day such registration is delinquent. The penalty for failure to register shall accrue for a three-month calendar period. Thereafter, the penalty shall be Twenty-five Dollars ($25.00), provided that in no event shall the penalty exceed an amount equal to the registration fee.

E. The failure to register any vessel or motor as required by the Oklahoma Vessel and Motor Registration Act shall in addition to penalties, subject such vessel or motor to the seizure provisions as provided in the Oklahoma Vehicle License and Registration Act.

Historical Data

A. When, at the time of titling and registration of any vessel or motor payment is made by check for fees and taxes and the check is not paid by the bank on which drawn for any reason, such certificate of title or registration and other such instruments issued at the time of titling or registration of such vessel or motor shall be canceled immediately, without notice, by the Commission or motor license agent who issued such title or registration certificate. In all such cases the title or registration certificate, number, receipt, and any other official document issued at the time of the acceptance of such check shall be null and void and returned to the issuer.

B. The motor license agent shall transmit all documents and the dishonored check to the Oklahoma Tax Commission for credit to the motor license agent's account. The Commission may enter into a contract for the collection of dishonored checks and canceled instruments.

C. In all such cases, such vessels or motors shall be subject to the fees and penalties provided in the Oklahoma Vessel and Motor Registration Act as though no attempt to register the vehicle had been made and a further penalty of Twenty-five Dollars ($25.00) shall be assessed.

**Historical Data**

At any time that a mortgagee repossesses a vessel or motor on which the registration has become delinquent as of the date of such repossession, the mortgagee shall not be required, as a condition for registration of said vessel or motor to pay any of the penalties which had accrued as of the date of such repossession otherwise prescribed in the Oklahoma Vessel and Motor Registration Act. Provided that said penalties shall not be waived unless such vessel or motor is registered by the mortgagee within five (5) days after it is repossessed. Provided further, that if the mortgagor or spouse, becomes the owner of the vessel or motor within ninety (90) days from the date of repossession, the penalty shall reattach and be paid when application is made for the new title.

**Historical Data**

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act
Section 4027 - Fees and Penalties as First Liens - Seizure.
Cite as: O.S. § __ __

All title and registration fees and penalties levied by the terms and provisions of the Oklahoma Vessel and Motor Registration Act shall become and remain a first lien upon any vessel or motor on which said fees, taxes and penalty is due and unpaid. Said lien shall be prior, superior and paramount to all other liens of whatsoever kind or character.

After the thirtieth day after such title and registration fees become delinquent, it shall be the duty of the Oklahoma Tax Commission or the Department of Public Safety, its designated officers or employees, and of sheriffs and all other duly authorized peace officers of this state, to seize and take into custody every vessel or motor required to be titled and registered pursuant to the Oklahoma Vessel and Motor Registration Act but which is not so registered by the owner thereof, and such vessel or motor shall not be released to the owner thereof until it is duly registered and the fee due thereon paid in full, together with any penalty provided by law, plus the cost of seizure, including a reasonable cost of taking such vessel or motor into custody and storing it. In the event the owner or possessor of any such vessel or motor seized, as provided by law, shall fail to pay the registration fee and penalty due thereon, together with said costs of seizure and storage, said officer shall proceed to foreclose the lien thereon by selling such vessel or motor following the procedure for foreclosure of liens on personal property prescribed in Section 91 of Title 42 of the Oklahoma Statutes.

The provisions of the Uniform Tax Procedure Code under Title 68 of the Oklahoma Statutes providing procedures and remedies with respect to all state taxes shall also be available for the enforcement of the provisions of the Oklahoma Vessel and Motor Registration Act.

Historical Data

All titling and registration fees, taxes and penalties collected by the Oklahoma Tax Commission pursuant to the provisions of Sections 4014 and 4021 of this title shall be apportioned as provided in Section 1104 of Title 47 of the Oklahoma Statutes.

Historical Data

A. If the Oklahoma Tax Commission shall determine at any time that an applicant for a certificate of title of or registration for a vessel or motor is not entitled thereto, it may refuse to issue such certificate or to register such vessel or motor. The Commission may for a similar reason, after ten (10) calendar days' notice and a hearing, revoke the certificate of title and registration already acquired. Said notice may be served in person or by registered mail.

B. In addition, in every case where a vessel or motor has been titled or registered upon an application containing any false statement of a fact required in this section to be shown in an application for the title or registration thereof, the Commission shall give written notice of at least ten (10) calendar days to the owner of the vessel or motor and shall require the owner to appear before it for the purpose of showing cause why said title or registration should not be canceled. Unless satisfactory explanation is given by the owner concerning such false statement, the Commission shall cancel the title or registration. The owner of the vessel or motor shall then be required to immediately retitle or reregister the vessel or motor and pay the required fees. The owner shall not be entitled to refund or credit for the fees paid for titling and registration of the vessel or motor made under the application which contained any false statement of fact.

C. The Commission shall insert in said application forms appropriate notice to the applicant that any false statement of a fact required to be shown in such application for title or registration subjects the applicant to prosecution.

**Historical Data**

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act
Section 4030 - Display of Permanent Number Assigned by Oklahoma Tax Commission -
Exemptions.
Cite as: O.S. §, __ __

Version 1:

A. Except as otherwise provided by this section, every vessel on the waters of this state shall display the permanent number assigned to it by the Oklahoma Tax Commission which number shall not be obliterated, erased, mutilated, removed or missing.

B. The vessels authorized to display a number other than that required by the provisions of the Oklahoma Vessel and Motor Registration Act are:

1. A documented vessel, provided that such vessel is currently registered, is displaying both current registration decals, and the name, hailing port and official federal documentation number assigned to it are displayed on the vessel according to federal law or federal rules and regulations;
2. A vessel from a country other than the United States temporarily using the waters of this state;
3. A vessel from another state owned by an out-of-state resident using the waters of this state;
4. A vessel whose owner is the United States, a state or a subdivision thereof; provided, however, if such vessel is used for recreational or rental purposes on the public waters of this state, said vessel shall display the permanent number assigned to it by the Commission;
5. A vessel that is used exclusively and solely for racing purposes;
6. A vessel that is used exclusively and solely as a lifeboat; and
7. A commercial flotation device which is assigned a permit by the Oklahoma Scenic Rivers Commission pursuant to the provisions of Sections 1461 et seq. of Title 82 of the Oklahoma Statutes.

C. Except as otherwise provided for in this section, every vessel and every outboard motor on the waters of this state shall display the current registration decals or decal assigned to it by the Oklahoma Tax Commission. If, due to the size of the decal, the decal is unable to be properly displayed on the vessel or outboard motor, a new decal shall be issued for the vessel or outboard motor that would be able to be displayed properly.

D. The owner of any vessel issued a permanent number pursuant to the provisions of the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title, shall place on or attach to the vessel said permanent number in such manner as may be prescribed by the rules of the Commission, in order that it may be clearly visible. The number shall be maintained in legible condition.

E. The provisions of this section shall not apply to sailboards.

Version 2:

A. Except as otherwise provided by this section, every vessel on the waters of this state shall display the permanent number assigned to it by the Oklahoma Tax Commission or by a federally recognized Indian tribe which number shall not be obliterated, erased, mutilated, removed or missing.
B. The vessels authorized to display a number other than that required by the provisions of the Oklahoma Vessel and Motor Registration Act are:

1. A documented vessel, provided that such vessel is currently registered, is displaying both current registration decals, and the name, hailing port and official federal documentation number assigned to it are displayed on the vessel according to federal law or federal rules and regulations;

2. A vessel from a country other than the United States temporarily using the waters of this state;

3. A vessel from another state owned by an out-of-state resident using the waters of this state;

4. A vessel whose owner is the United States, a state or a subdivision thereof; provided, however, if such vessel is used for recreational or rental purposes on the public waters of this state, said vessel shall display the permanent number assigned to it by the Commission;

5. A vessel that is used exclusively and solely for racing purposes;

6. A vessel that is used exclusively and solely as a lifeboat; and

7. A commercial flotation device which is assigned a permit by the Oklahoma Scenic Rivers Commission pursuant to the provisions of Sections 1461 et seq. of Title 82 of the Oklahoma Statutes.

C. Except as otherwise provided for in this section, every vessel and every outboard motor on the waters of this state shall display the current registration decals or decal assigned to it by the Oklahoma Tax Commission. If, due to the size of the decal, the decal is unable to be properly displayed on the vessel or outboard motor, a new decal shall be issued for the vessel or outboard motor that would be able to be displayed properly.

D. The owner of any vessel issued a permanent number pursuant to the provisions of the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title, shall place on or attach to the vessel said permanent number in such manner as may be prescribed by the rules of the Commission, in order that it may be clearly visible. The number shall be maintained in legible condition.

E. The provisions of this section shall not apply to sailboards or fishing tubes.

**Historical Data**

A. The owner of a boat livery shall cause to be kept a record of the name and address of the person or persons hiring any vessel, the identification number of such vessel, the number of occupants of said vessel, the departure date and time, and the expected date and time of return. The record shall be preserved for at least six (6) months.

B. Neither the owner of a boat livery nor his agent or employee shall permit any vessel to be operated or to depart from his premises unless it shall have been provided, either by owner or renter, with the equipment required pursuant to the Oklahoma Boating Safety Regulation Act and any rules promulgated thereto.

C. The owner of a boat livery shall be required to comply with the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title.

**Historical Data**

A. It shall be unlawful for any person to:

1. Lend or to sell to, or knowingly permit the use of by one not entitled thereto, any certificate of title or registration issued to or in the custody of the person so lending or permitting the use thereof;

2. Alter or in any manner change a certificate of title or registration certificate issued under the laws of this or any other state;

3. Procure from another state or country or display upon any vessel owned by the person within this state, except as otherwise provided by the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title, any number issued by any state or country other than this state, unless there shall be displayed upon such vessel at all times the permanent number assigned to it by the Commission;

4. Buy, sell or dispose of, or have in the person's possession for sale, use or storage, any secondhand or used vessel or motor on which the registration fee has not been paid, as required by law, and on which vessel or motor said person neglects, fails or refuses to display at all times the permanent number assigned to it;

5. Register a vessel or motor on an assigned certificate of title. This particular paragraph shall be applicable to all persons except bona fide dealers who are holders of current and valid dealers' licenses;

6. Operate a vessel or motor upon the waters of this state after the registration deadline for that vessel or motor without a proper title and registration, as prescribed by the Oklahoma Vessel and Motor Registration Act, for the current year; provided, for the registration year beginning April 1, 2005, the provisions of this paragraph shall not apply until July 1, 2005;

7. Release a certificate of title or excise tax receipt to any unauthorized person or source, including any dealer. Violation of this paragraph shall constitute sufficient grounds for discharge of a motor license agent by the Commission;

8. Alter or in any manner change a permanent number issued for a vessel under the laws of this state or any other state; or

9. Offer for sale any used vessel, used motor, or any used vessel or motor part if the vessel, motor, or part:

   a. is not currently registered, if required,

   b. has had the hull identification number or serial number removed,
c. has a hull identification number or serial number which does not match the number listed on the current title or registration, or

d. appears, is suspected, or is known to be stolen.

Anyone violating the provisions of this subsection shall be guilty of a misdemeanor and, upon conviction, shall be subject to a fine not to exceed Fifty Dollars ($50.00) for each such violation.

B. Any owner who knowingly makes or causes to be made any false statement of a fact required in this section to be shown in an application for the title or registration of one or more vessels or motors shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than One Thousand Dollars ($1,000.00), or shall be imprisoned in the county jail for not more than one (1) year, or both such fine and imprisonment.

C. A violation of this section and any of the provisions of Sections 4002 through 4031 of this title where a specific penalty has not been imposed shall constitute a misdemeanor and upon conviction thereof the person having violated it shall be fined not less than Ten Dollars ($10.00) and not more than One Hundred Dollars ($100.00).

D. In addition thereto, it is specifically provided that any person stating or giving or causing to be stated or given any false information as to the location of any vessel or motor shall be deemed guilty of a misdemeanor, and, upon conviction, shall be punished by a fine of not more than Five Hundred Dollars ($500.00), or by imprisonment in the county jail for a period not to exceed one (1) year, or by both such fine and imprisonment.

**Historical Data**

A. It shall be unlawful for any person to engage in the business of selling, or to serve in the capacity of, or act as a dealer of new or used vessels, or motors, or new and used vessels, and motors or any combination thereof in this state without first obtaining a license therefor as provided for by the Oklahoma Vessel and Motor Registration Act. Any person having more than one location where such business is carried on or conducted shall be required to obtain and hold a current license for each such location.

B. 1. Dealer licenses issued pursuant to this section shall be issued only to persons that prove to the satisfaction of the Oklahoma Tax Commission that they are clearly recognizable as bona fide dealers. Proof of bona fide dealer status shall include, but need not be limited to, the following:

   a. Maintenance of a display area capable of regularly displaying at least three vessels or motors, or a minimum of one thousand two hundred (1,200) square feet, indoors or outdoors,

   b. Annual sales of substantial numbers of new or used vessels or motors. "Substantial sales" normally means sale of five or more vessels or motors unless the applicant can show unusual circumstances justifying lesser sales,

   c. Consistent identification of the business as a dealer or mercantile establishment in advertising, signs, telephone book listings, and the like. The dealership must be clearly identifiable as such by any person who visits or deals with it,

   d. Location of dealership in areas where zoning permits such sales and commercial operations,

   e. Regular hours of operation from May 1 to September 1, inclusive, at least five (5) days per week, and

   f. a picture, upon application for a new license, of the business location which includes the selling lot and the office and business sign.

2. The Oklahoma Tax Commission shall issue a license to sell new vessels or motors only to those persons having a dealer agreement to sell new vessels or new motors in this state.

C. 1. Applications for licenses required to be obtained pursuant to the provisions of this section shall be verified by the oath or affirmation of the applicant and shall be on forms prescribed by the Commission and furnished to such applicants, and shall contain such information as the Commission deems necessary to enable it to fully determine the qualifications and eligibility of the applicant to
receive the license requested. The Commission shall require in such application, or otherwise, information relating to:

a. the applicant's financial standing,

b. the applicant's business integrity,

c. whether the applicant has an established place of business and is primarily engaged in the pursuit, avocation or business for which a license or licenses have been requested,

d. whether the applicant is able to properly conduct the business for which a license or licenses have been requested, and

e. such other pertinent information consistent with the safeguarding of the public interest and the public welfare.

All such applications for license or licenses shall be accompanied by the appropriate fee or fees therefor in accordance with the schedule set out in Section 4034 of this title.

2. In the event any such application is denied and the license for which requested is not issued, the entire license fee shall be returned to the applicant.

3. All licenses issued under the provisions of the Oklahoma Vessel and Motor Registration Act shall expire on December 31 following the date of issue and shall be nontransferable. All applications for renewal of a license issued pursuant to the provisions of this section shall be submitted by December 1 of each year, and such license will be issued by January 1. If applications have not been made for renewal of licenses by December 31 of each year it shall be illegal for any person to sell or to serve in the capacity or act as a dealer. If after January 31 of each year the license has not been renewed or the renewal paid, then such licensee shall be required to apply for a license as a new applicant. Motor vehicle license agents will be notified not to accept such dealers' titles until such time as licenses have been issued by the Commission. Provided, however, such dealers may transfer titles to vessels or motors purchased for resale prior to the expiration of their license. Such dealer shall provide the purchaser with a copy of the invoice showing purchase of the vessel or motor prior to the expiration of the dealer's license. Such transfers shall only be allowed within two (2) years of the license expiration.

D. Application for a dealer's license must show that such dealer has not violated any of the provisions of this section.

E. The Oklahoma Tax Commission may require every person licensed as a dealer, pursuant to the provisions of this subsection, to make a report to the Commission within a period of seven (7) days after the transfer by such person of the legal ownership of every vessel or motor upon a form prescribed and furnished by the Commission, showing the name and address of the purchaser, a description of the vessel or motor, including but not limited to the make, model, year made, permanent vessel number or motor number, as the case might be, the date of the transfer and such other information as the Commission may require, and containing a certificate signed by the seller that the purchaser was given notice at the time of the sale or transfer that the purchaser is required by law to obtain a certificate of title for such vessel or motor from the Commission within thirty (30) calendar days after such sale or transfer. The Commission may cancel or suspend, in the manner provided by law, the license of any person licensed as a dealer pursuant to the provisions of this section who fails or refuses to comply with the provisions of this section. Dealers failing to comply with provisions of this section shall be responsible for all taxes due on such sales or on such vessels or motors.
F. The license of each dealer shall be posted in a conspicuous place in the dealer's place or places of business.

G.

1. A new dealer's license authorizes a dealer to transfer, purchase and sell new and used vessels and motors.

2. A used dealer's license authorizes a dealer to transfer, purchase and sell used vessels and motors.

3. A new dealer's license or a used dealer's license authorizes a dealer to transfer and assign titles and purchase new and used vessels and motors without paying excise tax.

H. Any dealer agreement executed or renewed on and after the effective date of this act shall comply with the provisions of the Oklahoma Vessel and Motor Registration Act.

Historical Data

The schedule of license fees to be charged and received by the Oklahoma Tax Commission for the licenses issued pursuant to Section 4033 of this title shall be as follows:

1. For the license issued initially to each dealer of new vessels or new motors, the fee shall be Two Hundred Dollars ($200.00) per location licensed. In addition to the license fee, a Ten Dollar ($10.00) fee per dealer agreement for each such vessel or motor sold at each location licensed shall be charged. The annual renewal fee shall be One Hundred Dollars ($100.00) per location per year. Any changes in the make of vessels or motors sold at any location licensed shall be specified in the renewal application. A fee of Ten Dollars ($10.00) per location shall be charged for such additional dealer agreement for each such vessel or motor sold; and

2. For the license issued initially to each dealer of used vessels or motors, the fee shall be Fifty Dollars ($50.00) per each location licensed with an annual renewal fee of Fifty Dollars ($50.00) per location per year.

**Historical Data**

Title 63. Public Health and Safety  
Chapter 70  
Oklahoma Vessel and Motor Registration Act  
Section 4035 - Demonstration Permits for Vessels and Motors - Display - Dealer Operation of Vessel - Record.  
Cite as: O.S. § __ __

A. Upon issuance of a license to sell new vessels or new motors, there shall be assigned and issued to such dealer three demonstration permits for vessels, three demonstration permits for motors, or three demonstration permits for each such class the dealer has been authorized to sell. Such permits shall be displayed upon each vessel or motor owned by the dealer when the vessel or motor is driven or displayed on any water of this state. No such demonstration permit issued to any dealer shall be used or displayed upon any secondhand or used vessel or motor, or upon any new vessel or motor which is for private use, or for hire. Any dealer or agent thereof for purposes of demonstrating a vessel or motor for a sale, or any other person, with consent of the dealer, while contemplating purchase, may operate a new vessel or motor with the dealer's demonstration permit affixed so long as this intent is limited to a consecutive seventy-two-hour period, or a weekend.

B. Each dealer of new and used vessels or motors, shall keep a record of the purchase and sale of each vessel or motor he buys or sells, which shall show the name of the seller or buyer as the case may be, and a complete description of the vessel or motor purchased or sold, and such other information as the Commission may prescribe.

Historical Data

Upon application, there shall be assigned and issued up to ten manufacturer's testing permits to manufacturers of new boats or motors. Such permits shall be displayed upon each vessel or motor owned by the manufacturer when the vessel or motor is driven or tested on the waters of this state. No such tester permit shall be used upon any new vessel or motor which is for private use or for hire.

The manufacturer's testing permit shall be provided at a cost of Five Dollars ($5.00) each and shall expire on December 31 of each year.

**Historical Data**

A. When a registration expires on a used vessel or motor while in the possession of a dealer, the dealer shall affix a dealer's demonstration permit to such vessel or motor whenever the vessel or motor is used for demonstration.

B. Upon the purchase or transfer of ownership of an out-of-state used vessel or motor by a dealer, or the purchase or transfer of ownership of a vessel or motor which does not have a certificate of title or a certificate of registration the dealer shall make application for an Oklahoma certificate of title pursuant to the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title. Upon receipt of the Oklahoma certificate of title, the dealer shall follow the procedure as set forth in subsection A of this section. Provided, nothing in this title shall be construed as requiring a dealer to register a vessel or motor purchased in another state which will not be operated or sold in this state.

C. Upon sale or transfer of ownership of the used vessel or motor, the dealer shall place upon the reassignment portion of the certificate of title a tax stamp issued by the county treasurer of the county in which the dealer has his primary place of business. The tax stamp shall be issued upon payment of a fee of Three Dollars and fifty cents ($3.50) and shall be in lieu of the dealer's ad valorem tax on the inventories of used vessels or motors but shall not relieve any other property of the dealer from ad valorem taxation.

D. Upon sale of a used vessel or motor to another licensed dealer, the selling dealer shall place the tax stamp required in subsection C of this section upon the certificate of title.

E. The purchaser of every used vessel or motor except as otherwise provided by law, shall obtain registration and title for the vessel or motor within thirty (30) calendar days from the date of purchase of same.

Historical Data

A. The following are the subjects that shall be covered by a dealer agreement:

1. Length of term of dealer agreement;

2. Performance and marketing standards;

3. Notice provisions relative to termination, cancellation, or nonrenewal of a dealer agreement;

4. The parties' respective obligations relative to preparation and delivery of the product and warranty service;

5. The parties' respective obligations upon termination, cancellation, or nonrenewal of the dealer agreement relative to the disposal of inventory and equipment, furnishings, special tools, and signs required by the manufacturer or distributor and acquired within the two (2) years last preceding such termination, cancellation, or nonrenewal; and

6. Process and procedure for the resolution of disputes between the parties.

B.

1. No manufacturer shall enter into a dealer agreement with a dealer for the same product line regardless of brand name within a fifteen (15) mile radius of an existing dealer of the same product line regardless of brand name, provided any dealer agreements in existence on June 3, 1989, may be extended or re-issued.

2. The provisions of this subsection shall not apply to dealer agreements relating to inboard and inboard/outboard motors or to dealer agreements relating to canoes.

Historical Data

Title 63. Public Health and Safety  
Chapter 70  
Oklahoma Vessel and Motor Registration Act  
Section 4037.1 - Establishment of New Motor Dealership or Relocation of Existing Vessel or Motor Dealership.  
Cite as: O.S. §, __ __  

In the event that a dealer seeks to establish a new vessel or new motor dealership or relocate an existing vessel or motor dealership within or into a relevant market area where the same product line is then represented, the dealer shall notify the Tax Commission and each new vessel or new motor dealer of such product line in the relevant market area of the intention to establish or relocate a dealership within or into that market area. The relevant market area is the area within a radius of fifteen (15) miles of the site of the proposed new vessel or new motor dealership. Within fifteen (15) days of receiving such notice such new vessel or new motor dealer may file with the Commission a protest to the establishing or relocating of the proposed new vessel or new motor dealership. When such a protest is filed, the Commission shall inform the dealer that a timely protest has been filed, and that the dealer shall not establish or relocate the proposed new vessel or new motor dealership until the Commission has held a hearing, nor thereafter, if the Commission has determined that there is good cause for not permitting such new vessel or new motor dealership. The manufacturer or factory representative of the same product line may obtain a waiver of protest from each new vessel or new motor dealer of the same product line within that relevant market area. If a waiver of protest from each dealer within the relevant market area is not attached to the application for the new dealer seeking to establish, the Commission shall render a final decision no later than sixty (60) days after the Commission's receipt of the notice of protest. In any hearing held pursuant to this section on additional dealerships or relocation of dealerships the new dealer or existing dealer relocating shall have the burden of proof. For the purposes of this section, the reopening in a relevant market area of a new vessel or new motor dealership that has not been in operation for two (2) years or more shall be deemed the establishment of a new vessel or new motor dealership. For the purpose of this section, the designation of an additional location in an existing dealership agreement shall be deemed to be the establishment of a new vessel or new motor dealership.  

Historical Data  

In determining whether good cause has been established for not entering into or relocating an additional dealership for the same product line, the Tax Commission shall take into consideration the existing circumstances, including, but not limited to:

1. Permanency of the investment of the proposed dealership;

2. Effect on the retail new vessel or new motor business and the consuming public in the relevant market area;

3. Whether it is injurious to the public welfare for an additional new vessel or new motor dealership to be established;

4. Whether the new vessel or new motor dealers of the same line-make in that relevant market area are providing adequate competition and convenient consumer care for the new vessel or new motor and service facilities, equipment, supply of new vessel or new motor parts, and qualified service personnel; and

5. Whether the establishment of an additional new vessel or new motor dealership would increase competition, and therefore be in the public interest.

Historical Data

A. A designated successor of a deceased or incapacitated new vessel dealer may succeed the dealer in the ownership or operation of the dealership under the existing dealer agreement, if the designated successor gives the manufacturer or distributor written notice of his intention to succeed to the dealership within sixty (60) days after the dealer's death or incapacity and agrees to be bound by all of the terms and conditions of the dealer agreement. A manufacturer or distributor may refuse to honor the existing dealer agreement with the designated successor for good cause or criteria agreed to in the existing dealer agreement, and may require the designated successor to supply personal and financial data necessary to determine whether the existing dealer agreement should be honored.

B. Within sixty (60) days after receiving the notice of the designated successor's intent to succeed the dealer in the ownership and operation of the dealership or within sixty (60) days after receiving the requested personal and financial data, whichever last occurs, if a manufacturer or distributor believes that good cause or other criteria exists for refusing to honor the succession, the manufacturer or distributor may serve upon the designated successor notice of its refusal to approve the succession.

*Historical Data*

After the termination of the dealer agreement by the manufacturer, the manufacturer shall continue to sell parts to the dealer in order that the dealer may continue to service any of the manufacturer's products which the dealer may have sold to customers prior to termination for a period not to exceed eighteen (18) months from the date of termination.

**Historical Data**

Any currently licensed Oklahoma vessel dealer owning a commercial marina on the waters of this state may dock his vessels for sale at his marina.

**Historical Data**

A. It shall be unlawful to be a broker.

B. For the purposes of this section, "broker" means a person who, for a fee, commission or other valuable consideration, arranges or offers to arrange a transaction involving the sale, for purposes other than resale, of a new or used vessel or new or used motor, and who is not:

1. A new or used vessel or new or used motor dealer or agent or employee of such a dealer; or

2. A distributor or an agent or employee of such a distributor.

However, an individual shall not be deemed to be a broker if the individual is the owner of the new or used vessel or new or used motor which is the object of the brokering transaction.

Historical Data

The Oklahoma Tax Commission may deny an application for a license, or revoke or suspend a license or impose a fine not to exceed Five Hundred Dollars ($500.00) against a dealer for each day that any provision of this section or Sections 4033 through 4040 of this title is violated or for any of the following reasons:

1. On satisfactory proof of unfitness of the applicant in any application for any license pursuant to the provisions of the Oklahoma Vessel and Motor Registration Act;

2. For any material misstatement made by an applicant in any application for any license pursuant to the provisions of the Oklahoma Vessel and Motor Registration Act;

3. For any failure to comply with any provision of the Oklahoma Vessel and Motor Registration Act or any rule promulgated by the Commission under authority vested in it by the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title;

4. A change of condition after license is granted resulting in failure to maintain the qualifications for license;

5. Being a dealer who:

   a. has required a purchaser of a new vessel or motor, as a condition of sale and delivery thereof, to also purchase special features, appliances, accessories or equipment not desired or requested by the purchaser and installed by the dealer,

   b. uses any false or misleading advertising in connection with his business as such a dealer,

   c. has committed any unlawful act which resulted in the revocation of any similar license in another state,

   d. has failed or refused to perform any written agreement with any retail buyer involving the sale of a vessel or motor,

   e. has been convicted of a crime involving moral turpitude,

   f. has committed a fraudulent act in selling, purchasing, or otherwise dealing in vessels or motors or has misrepresented the terms and conditions of a sale, purchase, or contract for sale or purchase of a vessel or motor or any interest therein including an option to purchase such vessel or motor, or

   g. has failed to meet or maintain the conditions and requirements necessary to qualify for the issuance of a license;
6. Being a dealer who does not have an established place of business;

7. Being a new vessel or new motor dealer who:

   a. does not provide for a suitable repair shop separate from the display room with ample space to repair or recondition one or more vessels or motors at the same time, and which is equipped with such parts, tools and equipment as may be requisite for the servicing of vessels or motors in such a manner as to make them comply with the safety laws of this state and to properly fulfill the dealer's or manufacturer's warranty obligation. Provided that the provisions of this subparagraph shall not apply to:

      (1) mercantile establishments engaged in the selling of vessels and motors if:

         (a) such vessel and motor business does not constitute more than ten percent (10%) of the business of such establishment,

         (b) the vessels sold at such establishment are under fourteen (14) feet in length, and

         (c) the outboard motors sold at such establishment are under ten (10) horsepower, or

      (2) dealers which are engaged solely in the business of selling canoes. For the purposes of this subsection, "canoe" shall mean a vessel that is long relative to its width, that has curved sides and is tapered to two (2) pointed ends, or is tapered to one (1) pointed end and blunt on the other end, and is generally of traditional shape,

   b. does not hold a dealer agreement in effect with a manufacturer or distributor of new vessels or motors for the sale of the same and is not authorized by the manufacturer or distributor to render predelivery preparation of such vessels or motors sold to purchasers and to perform any authorized post-sale work pursuant to the manufacturer's or distributor's warranty, or

   c. does not properly service a new vessel or motor before delivery of same to the original purchaser thereof.

Historical Data

The Commission may deny any application for license, or suspend or revoke a license issued or impose a fine, only after a hearing of which the applicant, or licensee affected, shall be given at least ten (10) days’ written notice specifying the reason for denying the applicant a license, or, in the case of a revocation or suspension or imposition of a fine, the offenses of which the licensee is charged. Such notices may be served as provided by law for the service of notices, or by mailing a copy by registered mail to the last-known residence or business address of such applicant or licensee. The hearing on such charges shall be at such time and place as the Commission may prescribe and the aforementioned notice shall further specify the time and place. The Commission shall have the power to compel the production of all records, papers and other documents which may be deemed relevant to the proceeding bearing upon the complaints. The Commission shall have the power to subpoena and bring before it any person, or take testimony of any such person by deposition, with the same fees and mileage and in the same manner as prescribed in proceedings before courts of the state in civil cases. Any party to such hearing shall have the right to the attendance of witnesses in his behalf upon designating to the Commission the person or persons sought to be subpoenaed.

**Historical Data**

The Commission is hereby authorized, without cost, bond or deposit, to institute injunctive actions in courts of competent jurisdiction, in the name of the State of Oklahoma on the relation of said Commission, to enforce the provisions of Sections 4033 through 4042 of this title. Any licensee or other person who violates or threatens to violate any provision of Sections 4033 through 4042 of this title or rule or regulation enacted thereunder or order of the Commission may be enjoined from so doing.

Historical Data

The Oklahoma Tax Commission shall issue permits for displays and sales of new vessels or motors which are held off the premises of a licensed dealer thereof as follows:

1. A promotion by an individual new vessel or motor dealer which is held off the premises of such dealer and at which sales activities are conducted may be held only under the following conditions:
   a. the dealer participates in an advertised vessel or motor show in which at least two other vessel or motor dealers are participating,
   b. application for a permit for a sales promotion by an individual dealer shall be made to the Commission at least seven (7) calendar days prior to such promotion, and such permit shall be issued by the Commission upon payment of a fee of Fifty Dollars ($50.00) per event,
   c. the permit shall be valid for a period not to exceed fourteen (14) consecutive days, and
   d. the Commission shall not issue a permit to a dealer if he has obtained a permit within the past forty-five (45) calendar days for the same location;
2. A dealer may not be denied a permit on the grounds that the sales promotion is to be held within the relevant market area of another dealer of the same product line; and
3. A dealer who fails to obtain such a permit shall be subject to the penalties and fines provided for in Section 4041 of Title 63 of the Oklahoma Statutes.

Provided, a permit shall not be required pursuant to the provisions of this section for a display or sale of new vessels or motors which is held off the premises of a licensed dealer if the display or sale is held within a twenty-five (25) mile radius of the location of the dealership; and

4. Prior to the completion of a sale at an off-premises location, the dealer shall be required to disclose in writing to any person purchasing a new vessel or motor the following information:
   a. that location of the dealership making the sale, and
   b. that other dealers may not be willing to do repair or warranty work on vessels not purchased at their dealership.

Any salesperson working at an off-premises location shall not wear any identification or clothing indicating an affiliation with another retailer.
All instruments, except mortgages, vesting any right, title or interest in lands or minerals and mineral rights, in the Commissioners of the Land Office, and all instruments to adjust any defect or irregularity in or to remove any cloud on the title to such lands or minerals or mineral rights owned by the state, and all notices and orders issued by the Commissioners of the Land Office and proofs of publication thereof shall be filed and recorded by the proper officers of all counties of the State of Oklahoma at the request of the Commissioners of the Land Office without any filing or recording fee being charged therefor.

Historical Data

When a wholesaler sells cigarettes and/or tobacco products to a sub-jobber, the former shall use the basic cost of cigarettes and/or tobacco products (which is the factory list, less all discounts except customary discounts for cash, plus the full face value of any stamps which may be required by any cigarette tax act of this State now in effect or hereafter enacted) in making such sales. The sub-jobber, upon resale to a retailer, shall be subject to the provisions of Section 4 of this Act.

**Historical Data**

A. The tax of sixteen cents ($0.16) per gallon of gasoline that is levied by paragraph 1 of subsection A of Section 500.4 of this title, and the tax of two and eight one-hundredths cents ($0.0208) per gallon of gasoline that is levied by subsection C of Section 500.4 of this title, and penalties and interest thereon, collected by the Oklahoma Tax Commission under the levy shall be apportioned and distributed monthly as follows:

1. The first Two Hundred Fifty Thousand Dollars ($250,000.00) of the levy collected each month shall be deposited in the State Treasury to the credit of the State Transportation Fund;

2. One and six hundred twenty-five one-thousandths percent (1.625%) of the levy shall be remitted to the State Treasurer to the credit of the General Revenue Fund of the State Treasury;

3. Sixty-three and seventy-five one-hundredths percent (63.75%) of the levy shall be deposited in the State Treasury to the credit of the State Transportation Fund to be apportioned as follows:

   a. the first Eight Hundred Fifty Thousand Dollars ($850,000.00) collected each fiscal year shall be deposited into the Public Transit Revolving Fund, created in Section 4031 of Title 69 of the Oklahoma Statutes,

   b. the second Eight Hundred Fifty Thousand Dollars ($850,000.00) collected each fiscal year shall be deposited into the Oklahoma Tourism and Passenger Rail Revolving Fund and shall be used by the Department of Transportation:

      (1) to contract railroad passenger services, including but not limited to a route linking stations in Oklahoma and Tulsa Counties with other primary points in the national railroad passenger system and passenger rail service within the state, and a route beginning at a station in Oklahoma County and extending north to the Kansas state line in Kay County, and

      (2) to provide necessary facility, signaling, and track improvements for those contracted services,

   c. forty-one and two-tenths percent (41.2%) of the monies apportioned to the State Transportation Fund shall be used for any purpose provided for in Section 1502 of Title 69 of the Oklahoma Statutes,

   d. nine and eight-tenths percent (9.8%) of the monies apportioned to the State Transportation Fund shall be used to provide funds for the construction and maintenance of farm-to-market roads on the state highway system, and other rural farm-to-market roads and bridges, and

   e. any remaining amount of the apportionment shall be deposited into the State Transportation Fund;
4. Twenty-seven percent (27%) of the levy shall be transmitted by the Tax Commission to the various counties of the state, to be apportioned and used as follows:

   a. sixty-five and three-tenths percent (65.3%) of the monies apportioned under this paragraph shall be used on the following basis:

      (1) forty percent (40%) of such sum shall be distributed to the various counties in the proportion which the county road mileage of each county bears to the entire state road mileage as certified by the Transportation Commission, and

      (2) the remaining sixty percent (60%) of such sum shall be distributed to the various counties on the basis which the population and area of each county bears to the total population and area of the state. The population shall be as shown by the last Federal Decennial Census or the most recent annual estimate provided by the U.S. Bureau of the Census,

   b. twenty-three and one-tenth percent (23.1%) of the monies apportioned under this paragraph shall be distributed to the counties in the following manner:

      One-third (1/3) on area; one-third (1/3) on rural population, defined as including the population of all municipalities with a population of less than five thousand (5,000) according to the latest Federal Decennial Census; and one-third (1/3) on county road mileage, as last certified by the Department of Transportation, as each county bears to the entire area, rural population and road mileage of the state, and

   c. eleven and six-tenths percent (11.6%) of the monies apportioned under this paragraph shall be distributed to the various counties of the state based on a formula developed by the Department of Transportation and approved by the Department of Transportation County Advisory Board created pursuant to Section 302.1 of Title 69 of the Oklahoma Statutes. The formula shall be similar to the formula currently used for the distribution of monies in the County Bridge Program funds, but shall also take into consideration the effect of the terrain and traffic volume as related to county road improvement and maintenance costs. Any county may, by resolution of the board of county commissioners, direct the Tax Commission to deposit the funds apportioned pursuant to this subparagraph directly into the County Bridge and Road Improvement Fund to be used for the purposes set forth in the County Bridge and Road Improvement Act;

5. Three and one hundred twenty-five one-thousandths percent (3.125%) of the levy shall be distributed to the various counties of the state based on a formula developed by the Department of Transportation and approved by the Department of Transportation County Advisory Board created pursuant to Section 302.1 of Title 69 of the Oklahoma Statutes. The formula shall be similar to the formula currently used for the distribution of monies in the County Bridge Program funds, but shall also take into consideration the effect of the terrain and traffic volume as related to county road improvement and maintenance costs. Any county may, by resolution approved by a majority of the board of county commissioners and filed with the Tax Commission, direct the Tax Commission to deposit the funds apportioned pursuant to this paragraph directly into the County Bridge and Road Improvement Fund to be used for the purposes set forth in the County Bridge and Road Improvement Act;

6. Two and six hundred twenty-five one-thousandths percent (2.625%) of the levy shall be deposited in the County Bridge and Road Improvement Fund of the State Treasury to be used for the purposes set forth in the County Bridge and Road Improvement Act; and
7. One and eight hundred seventy-five one-thousandths percent (1.875%) of the levy shall be transmitted by the Tax Commission to the treasurers of the various incorporated cities and towns of the state in the percentage which the population, as shown by the last Federal Decennial Census or the most recent annual estimate provided by the U.S. Bureau of the Census, bears to the total population of all the incorporated cities and towns in this state. The funds shall be expended for the construction, repair and maintenance of the streets and alleys of the incorporated cities and towns of this state.

Provided, for the fiscal year beginning July 1, 2002, the first Two Hundred Thousand Dollars ($200,000.00) of such revenues shall be apportioned to the Education Reform Revolving Fund.

B.

1. The funds apportioned or transmitted pursuant to subparagraphs a, b, and c of paragraph 4 of subsection A of this section, subsection B of Section 500.7 of this title, subsection B of Section 704 of this title, Section 706 of this title, and paragraph 2 of subsection D of Section 707.3 of this title shall be sent to the respective county treasurers and deposited in the county highway fund to be used by the county commissioners for the purpose of constructing and maintaining county highways and bridges.

2. The funds received by any county shall not be diverted to any other county of the state, and shall only be expended under the direction and control of the board of county commissioners in the county to which the funds are appropriated. If any part of the funds is diverted for any other purpose, the county commissioners shall be liable on their bond for double the amount of the money so diverted. This paragraph shall not prohibit counties from entering into cooperative agreements pertaining to the maintenance and construction of roads and bridges.

3. Where any county highway has been laid out over a road already constructed in any county by the use of money raised from county bond issues for that purpose, either alone or by the use of federal or state aid, or both, the county commissioners may set aside out of the funds apportioned to that county, as provided in this section, an amount of money equal to the value of any part thereof, of the interest of such county in such highway or bridge, which amount of money shall be considered by the excise board in reducing the levy for the purpose of retiring the bonded indebtedness and interest thereon of the county, and shall be used for investment or deposit in the same manner as provided by law for the disposition of other sinking fund money.

4. In all counties where the county excise board may find it necessary, because of insufficient revenue, to maintain county government out of the general fund, after a levy of ten (10) mills has been made for any fiscal year, the county excise board may appropriate out of any such funds apportioned to the county an amount sufficient to pay the salaries of the county commissioners of the county for the fiscal year.

5. Counties may use funds deposited in the county highway fund for the purpose of matching federal or state funds, provided such funds are available, as necessary to secure assistance in the construction or improvement of the county road system.

C. With regards to the apportionment of the levy as set forth in paragraph 5 of subsection A of this section, paragraph 5 of subsection A of Section 500.7 of this title, and subsection C of Section 707.2 of this title:

1. If any county has an accrued balance of funds which were appropriated to or otherwise accrued in a restricted road maintenance fund, such funds shall be deposited directly to the county highway fund of the county;
2. If any county has an accrued balance of funds which were appropriated to or otherwise accrued in
the County Road Improvement Fund, or the County Bridge Improvement Fund, as such funds existed
prior to July 1, 1997, such funds shall, by resolution approved by a majority of the board of county
commissioners and filed with the Department of Transportation, be deposited in the county highway
fund of the county or shall be deposited to the County Bridge and Road Improvement Fund to be
used for the purposes set forth in the County Bridge and Road Improvement Act; and

3. If any county has an advanced funding agreement with the Department of Transportation, the
Department of Transportation shall notify the Tax Commission as to the amount the county is
obligated to pay according to the terms of the advanced funding agreement. The obligated amount
shall be transferred each month by the Tax Commission to the Department of Transportation to the
credit of the County Bridge and Road Improvement Fund from the funds apportioned to the county
pursuant to paragraph 5 of subsection A of this section. A county may elect to increase the monthly
amount to be repaid pursuant to the advanced funding agreement from the funds apportioned to the
county, but a county shall not be permitted to reduce the amount agreed to pursuant to the advanced
funding agreement.

D. The tax levied on gasoline pursuant to Section 500.4A of this title, and the penalties and interest
thereon, collected by the Tax Commission under the levy shall be apportioned and distributed on a
monthly basis to the State Highway Construction and Maintenance Fund for the purposes authorized by
Section 1502 of Title 69 of the Oklahoma Statutes.

Historical Data

Added by Laws 1996, c. 345, § 6, eff. October 1, 1996; Amended by Laws 1997, c. 259, § 2, eff.
November 1, 1997 (superseded document available); Amended by Laws 1997, c. 284, § 1, eff. July 1,
1997 (superseded document available); Amended by Laws 1998, c. 5, § 20, emerg. eff. March 4, 1998
(superseded document available); Amended by Laws 1998, c. 405, § 3, eff. November 1, 1998
(superseded document available); Amended by Laws 1999, 1468 c. 340. § 1, eff. July 1, 1999
(superseded document available); Amended by Laws 2001, SB 120, c. 267 § 1, emerg. eff. May 24, 2001
(superseded document available); Amended by Laws 2002, SB 1448, c. 458, § 4, emerg. eff. July 1,
2002 (superseded document available); Amended by Laws 2003, HB 1356, c. 472, § 8, eff. July 1, 2003
(superseded document available).
A. The tax of thirteen cents ($0.13) per gallon of diesel fuel that is levied by Section 500.4 of this title, and all penalties and interest thereon, collected by the Commission under the levy shall be apportioned and distributed monthly as follows:

1. The first Eighty-three Thousand Three Hundred Thirty-three Dollars and thirty-three cents ($83,333.33) of the levy collected each month shall be deposited in the State Treasury to the credit of the State Transportation Fund;

2. One and thirty-nine one-hundredths percent (1.39%) of the levy shall be paid by the Commission to the State Treasurer to the credit of the General Revenue Fund of the State Treasury;

3. Sixty-four and thirty-four one-hundredths percent (64.34%) of the levy shall be deposited in the State Treasury to the credit of the State Transportation Fund;

4. Twenty-six and fifty-eight one-hundredths percent (26.58%) of the levy shall be transmitted by the Commission to various counties of the state, to be apportioned as follows:

   a. forty-two and one-tenth percent (42.1%) of the monies apportioned under this paragraph shall be transmitted to the various counties in the percentage which the population and area of each county bears to the population and area of the entire state. The population shall be as shown by the last Federal Decennial Census or the most recent annual estimate provided by the U.S. Bureau of the Census.

   b. fourteen and five-tenths percent (14.5%) of the monies apportioned under this paragraph shall be distributed as follows:

Forty percent (40%) of such sum shall be distributed to the various counties in that proportion which the county road mileage of each county bears to the entire state road mileage as certified by the Transportation Commission, and the remaining sixty percent (60%) of such sum shall be distributed to the various counties on the basis which the population and area of each county bears to the total population and area of the state. The population shall be as shown by the last Federal Decennial Census or the most recent annual estimate provided by the U.S. Bureau of the Census.

   c. twenty-eight and nine-tenths percent (28.9%) of the monies apportioned under this paragraph shall be distributed to the several counties in the following manner: one-third (1/3) on area, one-third (1/3) on rural population (defined as including the population of all municipalities with a population of less than five thousand (5,000) according to the latest Federal Decennial Census), and one-third (1/3) on county road mileage, as last certified by the Oklahoma Department of Transportation, as each county bears to the entire area, rural population and road mileage of the state.
d. fourteen and five-tenths percent (14.5%) of the monies apportioned under this paragraph shall be distributed to the various counties of the state based on a formula developed by the Oklahoma Department of Transportation and approved by the Department of Transportation County Advisory Board created pursuant to Section 302.1 if Title 69 of the Oklahoma Statutes. The formula shall be similar to the formula currently used for the distribution of the County Bridge Program funds, but shall also take into consideration the effect of the terrain and traffic volume as related to the county road improvement and maintenance costs. Any county may, by resolution approved by a majority of the board of county commissioners and filed with the Oklahoma Tax Commission, direct the Oklahoma Tax Commission to deposit the funds so apportioned by this subparagraph directly into the County Bridge and Road Improvement Fund to be used for the purposes set forth in the County Bridge and Road Improvement Act;

5. Three and eighty-five one-hundredths percent (3.85%) of the levy shall be distributed based on a formula developed by the Oklahoma Department of Transportation and approved by the Department of Transportation County Advisory Board created pursuant to Section 302.1 of Title 69 of the Oklahoma Statutes. The formula shall be similar to the formula currently used for the distribution of the County Bridge Program funds, but shall also take into consideration the effect of the terrain and traffic volume as related to the county road improvement and maintenance costs. Any county may, by resolution approved by a majority of the board of county commissioners and filed with the Oklahoma Tax Commission, direct the Oklahoma Tax Commission to deposit the funds so apportioned by this paragraph directly into the County Bridge and Road Improvement Fund so to be used for the purposes set forth in the County Bridge and Road Improvement Act. The apportionment of the levy as set forth in this paragraph shall be subject to the provisions of subsection C of Section 500.6 of this title; and

6. Three and eighty-four one-hundredths percent (3.84%) of the levy shall be deposited in the County Bridge and Road Improvement Fund of the State Treasury to be used for the purposes set forth in the County Bridge and Road Improvement Act.

B. The funds apportioned or transmitted pursuant to the provisions of subparagraphs a, b, and c of paragraph 4 of subsection A of this section shall be used in accordance with and subject to the provisions of subsection B of Section 500.6 of this title.

C. The tax levied on diesel fuel pursuant to Section 500.4A of this title, and all penalties and interest thereon, collected by the Commission under the levy shall be apportioned and distributed on a monthly basis to the State Highway Construction and Maintenance Fund for the purposes authorized by Section 1502 of Title 69 of the Oklahoma Statutes.

**Historical Data**

Title 68. Revenue and Taxation
Chapter 1
Motor Fuel Tax Code
Article Article 5
Cite as: O.S. §, __ __

Historical Data

Title 68. Revenue and Taxation
Chapter 1
Motor Fuel Tax Code
Article Article 5

Cite as: O.S. §, __ __

Historical Data

Title 68. Revenue and Taxation
   Chapter 1
    Motor Fuel Tax Code
     Article Article 5

Cite as: O.S. §, __ __

Historical Data

Title 68. Revenue and Taxation
Chapter 1
Article Article 7
Section 703 - Amount of Tax - Delivery of Importation of Special Fuels into Fuel Supply Tanks
Taxable Incidence of Levy.
Cite as: O.S. §, __ __

(a) There is hereby levied and imposed an excise tax of five and one-half ($0.055) cents per gallon on the use, within the meanings of the word "use" as defined in this act, of all special fuels delivered in this state into the fuel supply tank or tanks of motor vehicles. The delivery or placing of special fuel into the fuel supply tank or tanks of motor vehicles for use in whole or in part for power to propel such vehicles on the public highways shall constitute and is hereby declared to be the taxable incidence of this levy.

(b) An excise tax of five and one-half ($0.055) cents per gallon is also levied, in consideration of the use of the highways of this State, on the use of all special fuels imported into Oklahoma in the fuel supply tank or tanks of motor vehicles and used to propel said motor vehicles for commercial purposes, public or private, or for transportation for hire or compensation, on the public highways of this state, which tax shall be measured and determined by the number of gallons of such imported special fuels actually used in Oklahoma.

Historical Data

(a) There is hereby levied and imposed an excise tax of one ($0.01) cent per gallon on the use, within the meanings of the word "use" as defined in this act, of all special fuels delivered in this state into the fuel supply tank or tanks of motor vehicles. The delivery or placing of special fuel into the fuel supply tank or tanks of motor vehicles for use in whole or in part for power to propel such vehicles on the public highways shall constitute and is hereby declared to be the taxable incidence of this levy.

(b) An excise tax of one ($0.01) cent per gallon is also levied, in consideration of the use of the highways of this state, on the use of all special fuels imported into Oklahoma in the fuel supply tank or tanks of motor vehicles and used to propel said motor vehicles for commercial purposes, public or private, or for transportation for hire or compensation, on the public highways of this state, which tax shall be measured and determined by the number of gallons of such imported special fuels actually used in Oklahoma.

Historical Data

Renumbered from § 727.5 by Laws 1965, c. 215, § 1.
A. In addition to the excise taxes levied by Sections 703 and 705 of this title, there is hereby levied an excise tax of two and one-half cents ($0.025) upon the use within this state of each and every gallon of special fuel, which shall be reported and collected in the same manner as provided by law for the reporting and collecting of all other tax levies upon the use of special fuel within this state.

B. The tax levied by this section shall not apply to special fuel which is exempt from tax under the provisions of Section 708 of this title.

C. The excise tax of two and one-half cents ($0.025) per gallon of special fuel levied in this section, together with any interest and penalties thereon, collected by the Tax Commission shall be apportioned monthly as follows:

Two cents ($0.02) of the two and one-half cents ($0.025), together with any interest and penalties thereon, shall be apportioned according to the provisions of paragraph 1 of Section 704 of this title.

One-half of one cent ($0.005) of the two and one-half cents ($0.025), together with any interest and penalties thereon, shall be deposited in the County Bridge and Road Improvement Fund of the State Treasury to be used for the purposes set forth in the County Bridge and Road Improvement Act.

Historical Data

A. There is hereby levied an excise tax of one cent ($0.01) upon the use within this state of each and every gallon of special fuel, which shall be reported and collected in the same manner as provided by law for the reporting and collecting of all other tax levies upon the use of special fuel within this state.

B. The tax levied by this section shall not apply to special fuel which is exempt from tax pursuant to the provisions of Section 708 of this title.

C. The excise tax of one cent ($0.01) per gallon of special fuel levied by this section, together with any interest and penalties thereon, collected by the Oklahoma Tax Commission shall be apportioned as set forth in paragraph 5 of subsection A and subsection C of Section 500.6 of this title.

Historical Data

A. There is hereby levied upon the production of asphalt, ores bearing lead, zinc, jack, gold, silver and copper a tax equal to three-fourths of one percent (3/4 of 1%) on the gross value thereof.

B.

1. Effective January 1, 1999, through June 30, 2004, except as otherwise exempted pursuant to subsections D, E, F, G, H, I and J of this section, there is hereby levied upon the production of oil a tax as set forth in this subsection on the gross value of the production of oil based on a per barrel measurement of forty-two (42) U.S. gallons of two hundred thirty-one (231) cubic inches per gallon, computed at a temperature of sixty (60) degrees Fahrenheit. If the average price of Oklahoma oil as determined by the Oklahoma Tax Commission pursuant to the provisions of paragraph 3 of this subsection equals or exceeds Seventeen Dollars ($17.00) per barrel, then the tax shall be seven percent (7%). If the average price of Oklahoma oil as determined by the Tax Commission pursuant to paragraph 3 of this subsection is less than Seventeen Dollars ($17.00) but is equal to or exceeds Fourteen Dollars ($14.00) per barrel, then the tax shall be four percent (4%). If the average price of Oklahoma oil as determined by the Tax Commission pursuant to paragraph 3 of this subsection is less than Fourteen Dollars ($14.00) per barrel, then the tax shall be one percent (1%).

2. Effective July 1, 2004, except as otherwise exempted pursuant to subsections D, E, F, G, H, I and J of this section, there shall be levied upon the production of oil a tax equal to seven percent (7%) of the gross value of the production of oil based on a per barrel measurement of forty-two (42) U.S. gallons of two hundred thirty-one (231) cubic inches per gallon, computed at a temperature of sixty (60) degrees Fahrenheit.

3. Effective January 1, 1999, through June 30, 2004, the average price of Oklahoma oil for purposes of this section shall be computed by the Tax Commission based on the total value of oil reported each month that is subject to the tax levied under this section. At the first of each month, the Tax Commission shall compute the average price paid per barrel of oil reported on the monthly tax report for the most current production month on file. The average price as computed by the Tax Commission shall be used to determine the applicable tax rate for the second month following production. Effective July 1, 2002, through June 30, 2007, the average price of gas for purposes of this section shall be computed by the Tax Commission based on the total value of gas reported each month that is subject to the tax levied by this section. At the first of each month, the Tax Commission shall compute the average price paid per thousand cubic feet (mcf) of gas as reported on the monthly tax report for the most current production month on file. The average price as computed by the Tax Commission shall be used to determine the applicable tax rate for the second month following production.

4. Effective July 1, 2002, through June 30, 2007, except as otherwise exempted pursuant to subsections D, E, F, G, H, I and J of this section, there is hereby levied upon the production of gas a tax as set forth in this subsection on the gross value of the production of gas. If the average price of gas as determined by the Tax Commission pursuant to the provisions of paragraph 3 of this
subsection equals or exceeds Two Dollars and ten cents ($2.10) per thousand cubic feet (mcf), then
the tax shall be seven percent (7%). If the average price of gas as determined by the Tax
Commission pursuant to the provisions of paragraph 3 of this subsection is less than Two Dollars and
ten cents ($2.10) per thousand cubic feet (mcf) but is equal to or exceeds One Dollar and seventy-five cents ($1.75) per thousand cubic feet (mcf), then the tax shall be four percent (4%). If the
average price of gas as determined by the Tax Commission pursuant to the provisions of paragraph
3 of this subsection is less than One Dollar and seventy-five cents ($1.75) per thousand cubic feet
(mcf), then the tax shall be one percent (1%).

5. Effective July 1, 2007, except as otherwise exempted pursuant to subsections D, E, F, G, H, I and
J of this section, there shall be levied a tax equal to seven percent (7%) of the gross value of the
production of gas.

C. The taxes hereby levied shall also attach to, and are levied on, what is known as the royalty interest,
and the amount of such tax shall be a lien on such interest.

D.

1. Except as otherwise provided in this section, any incremental production attributable to the working
interest owners which results from an enhanced recovery project shall be exempt from the gross
production tax levied pursuant to this section from the project beginning date until project payback is
achieved for new enhanced recovery projects or until project payback is achieved but not to exceed a
period of thirty-six (36) months for tertiary enhanced recovery projects existing on July 1, 1988. This
exemption shall take effect July 1, 1988, and shall apply to enhanced recovery projects approved or
having a project beginning date prior to July 1, 1993. Project payback pursuant to this paragraph for
enhanced recovery projects qualifying for this exemption on or after July 1, 1990, and on or before
June 30, 1993, shall be determined by appropriate payback indicators which will not include any
expenses beyond the completion date of the well. Project payback pursuant to this paragraph for
enhanced recovery projects qualifying for this exemption on or after October 17, 1987, and on or
before June 30, 1990, shall be determined by appropriate payback indicators as previously
established and allowed by the Tax Commission for projects qualifying during such period.

2. Except as otherwise provided in this section, for secondary recovery projects approved and having
a project beginning date on or after July 1, 1993, and before July 1, 2000, any incremental production
attributable to the working interest owners which results from such secondary recovery projects shall
be exempt from the gross production tax levied pursuant to this section from the project beginning
date until project payback is achieved but not to exceed a period of ten (10) years. Project payback
pursuant to this paragraph shall be determined by appropriate payback indicators which will provide
for the recovery of capital expenses and fifty percent (50%) of operating expenses, in determining
project payback.

3. Except as otherwise provided in this section, for secondary recovery properties approved or having
an initial project beginning date on or after July 1, 2000, and before July 1, 2006, any incremental
production attributable to the working interest owners which results from such secondary recovery
property shall be exempt from the gross production tax levied pursuant to this section for a period not
to exceed five (5) years from the initial project beginning date or for a period ending upon the
termination of the secondary recovery process, whichever occurs first.

4. Except as otherwise provided in this section, for tertiary recovery projects approved and having a
project beginning date on or after July 1, 1993, and before July 1, 2006, any incremental production
attributable to the working interest owners which results from such tertiary recovery projects shall be
exempt from the gross production tax levied pursuant to this section from the project beginning date
until project payback is achieved, but not to exceed a period of ten (10) years. Project payback
pursuant to this paragraph shall be determined by appropriate payback indicators which will provide
for the recovery of capital expenses and operating expenses, excluding administrative expenses, in determining project payback. The capital expenses of pipelines constructed to transport carbon dioxide to a tertiary recovery project shall not be included in determining project payback pursuant to this paragraph.

5. The provisions of this subsection shall also not apply to any enhanced recovery project using fresh water as the primary injectant, except when using steam.

6. For purposes of this subsection:

   a. "incremental production" means the amount of crude oil or other liquid hydrocarbons which is produced during an enhanced recovery project and which is in excess of the base production amount of crude oil or other liquid hydrocarbons. The base production amount shall be the average monthly amount of production for the twelve-month period immediately prior to the project beginning date minus the monthly rate of production decline for the project for each month beginning one hundred eighty (180) days prior to the project beginning date. The monthly rate of production decline shall be equal to the average extrapolated monthly decline rate for the twelve-month period immediately prior to the project beginning date as determined by the Corporation Commission based on the production history of the field, its current status, and sound reservoir engineering principles, and

   b. "project beginning date" means the date on which the injection of liquids, gases, or other matter begins on an enhanced recovery project.

7. The Corporation Commission shall promulgate rules for the qualification for this exemption which shall include, but not be limited to, procedures for determining incremental production as defined in subparagraph a of paragraph 6 of this subsection, and the establishment of appropriate payback indicators as approved by the Tax Commission for the determination of project payback for each of the exemptions authorized by this subsection.

8. For new secondary recovery projects and tertiary recovery projects approved by the Corporation Commission on or after July 1, 1993, and before July 1, 2006, such approval shall constitute qualification for an exemption.

9. Any person seeking an exemption shall file an application for such exemption with the Tax Commission which, upon determination of qualification by the Corporation Commission, shall approve the application for such exemption.

10. The Tax Commission may require any person requesting such exemption to furnish information or records concerning the exemption as is deemed necessary by the Tax Commission.

11. Upon the expiration of the exemption granted pursuant to this subsection, the Tax Commission shall collect the gross production tax levied pursuant to this section.

E.

1. Except as otherwise provided in this section, the production of oil, gas or oil and gas from a horizontally drilled well producing prior to July 1, 2002, which production commenced after July 1, 1995, shall be exempt from the gross production tax levied pursuant to subsection B of this section from the project beginning date until project payback is achieved but not to exceed a period of twenty-four (24) months commencing with the month of initial production from the horizontally drilled well. Except as otherwise provided in this section, the production of oil, gas or oil and gas from a horizontally drilled well producing prior to July 1, 2006, which production commenced after July 1,
2002, shall be exempt from the gross production tax levied pursuant to subsection B of this section from the project beginning date until project payback is achieved but not to exceed a period of forty-eight (48) months commencing with the month of initial production from the horizontally drilled well. Provided, any incremental production which results from a horizontally drilled well producing prior to July 1, 1994, shall be exempt from the gross production tax levied pursuant to subsection B of this section from the project beginning date until project payback is achieved but not to exceed a period of twenty-four (24) months commencing with the month of initial production from the horizontally drilled well. For purposes of subsection D of this section and this subsection, project payback shall be determined as of the date of the completion of the well and shall not include any expenses beyond the completion date of the well, and subject to the approval of the Tax Commission.

2. As used in this subsection, "horizontally drilled well" shall mean an oil, gas or oil and gas well drilled or recompleted in a manner which encounters and subsequently produces from a geological formation at an angle in excess of seventy (70) degrees from vertical and which laterally penetrates a minimum of one hundred fifty (150) feet into the pay zone of the formation.

F.

1. Except as otherwise provided by this section, the severance or production of oil, gas or oil and gas from an inactive well shall be exempt from the gross production tax levied pursuant to subsection B of this section for a period of twenty-eight (28) months from the date upon which production is reestablished. This exemption shall take effect July 1, 1994, and shall apply to wells for which work to reestablish or enhance production began on or after July 1, 1994, and for which production is reestablished prior to July 1, 2006. For all such production, a refund against gross production taxes shall be issued as provided in subsection L of this section.

2. As used in this subsection, for wells for which production is reestablished prior to July 1, 1997, "inactive well" means any well that has not produced oil, gas or oil and gas for a period of not less than two (2) years as evidenced by the appropriate forms on file with the Corporation Commission reflecting the well's status. As used in this subsection, for wells for which production is reestablished on or after July 1, 1997, and prior to July 1, 2006, "inactive well" means any well that has not produced oil, gas or oil and gas for a period of not less than one (1) year as evidenced by the appropriate forms on file with the Corporation Commission reflecting the well's status. Wells which experience mechanical failure or loss of mechanical integrity, as defined by the Corporation Commission, including but not limited to, casing leaks, collapse of casing or loss of equipment in a wellbore, or any similar event which causes cessation of production, shall also be considered inactive wells.

G.

1. Except as otherwise provided by this section, any incremental production which results from a production enhancement project shall be exempt from the gross production tax levied pursuant to subsection B of this section for a period of twenty-eight (28) months from the date of first sale after project completion of the production enhancement project. This exemption shall take effect July 1, 1994, and shall apply to production enhancement projects having a project beginning date on or after July 1, 1994, and prior to July 1, 2006. For all such production, a refund against gross production taxes shall be issued as provided in subsection L of this section.

2. As used in this subsection:

a. 
(1) for production enhancement projects having a project beginning date prior to July 1, 1997, "production enhancement project" means any workover as defined in this paragraph, recompletion as defined in this paragraph, or fracturing of a producing well, and

(2) for production enhancement projects having a project beginning date on or after July 1, 1997, and prior to July 1, 2006, "production enhancement project" means any workover as defined in this paragraph, recompletion as defined in this paragraph, reentry of plugged and abandoned wellbores, or addition of a well or field compression,

b. "incremental production" means the amount of crude oil, natural gas or other hydrocarbons which are produced as a result of the production enhancement project in excess of the base production,

c. "base production" means the average monthly amount of production for the twelve-month period immediately prior to the commencement of the project or the average monthly amount of production for the twelve-month period immediately prior to the commencement of the project less the monthly rate of production decline for the project for each month beginning one hundred eighty (180) days prior to the commencement of the project. The monthly rate of production decline shall be equal to the average extrapolated monthly decline rate for the twelve-month period immediately prior to the commencement of the project based on the production history of the well. If the well or wells covered in the application had production for less than the full twelve-month period prior to the filing of the application for the production enhancement project, the base production shall be the average monthly production for the months during that period that the well or wells produced,

d. (1) for production enhancement projects having a project beginning date prior to July 1, 1997, "recompletion" means any downhole operation in an existing oil or gas well that is conducted to establish production of oil or gas from any geological interval not currently completed or producing in such existing oil or gas well, and

(2) for production enhancement projects having a project beginning date on or after July 1, 1997, and prior to July 1, 2006, "recompletion" means any downhole operation in an existing oil or gas well that is conducted to establish production of oil or gas from any geologic interval not currently completed or producing in such existing oil or gas well within the same or a different geologic formation, and

e. "workover" means any downhole operation in an existing oil or gas well that is designed to sustain, restore or increase the production rate or ultimate recovery in a geologic interval currently completed or producing in the existing oil or gas well. For production enhancement projects having a project beginning date prior to July 1, 1997, "workover" includes, but is not limited to, acidizing, reperforating, fracture treating, sand/paraffin removal, casing repair, squeeze cementing, or setting bridge plugs to isolate water productive zones from oil or gas productive zones, or any combination thereof. For production enhancement projects having a project beginning date on or after July 1, 1997, and prior to July 1, 2006, "workover" includes, but is not limited to:

(1) acidizing,

(2) reperforating,

(3) fracture treating,
sand/paraffin/scale removal or other wellbore cleanouts,

casing repair,

squeeze cementing,

installation of compression on a well or group of wells or initial installation of artificial lifts on gas wells, including plunger lifts, rod pumps, submersible pumps and coiled tubing velocity strings,

downsizing existing tubing to reduce well loading,

downhole commingling,

bacteria treatments,

upgrading the size of pumping unit equipment,

setting bridge plugs to isolate water production zones, or

any combination thereof.

"Workover" shall not mean the routine maintenance, routine repair, or like for like replacement of downhole equipment such as rods, pumps, tubing, packers, or other mechanical devices.

H. Except as otherwise provided by this section, the production of oil, gas or oil and gas from wells spudded between July 1, 1994, and June 30, 2000, and drilled to a depth of fifteen thousand (15,000) feet or greater shall be exempt from the gross production tax levied pursuant to subsection B of this section from the date of first sales for a period of twenty-eight (28) months. For purposes of qualifying for this exemption, "depth" means the length of the maximum continuous string of drill pipe utilized between the drill bit face and the drilling rig's kelly bushing. Except as otherwise provided in subsection K of this section, the production of oil, gas or oil and gas from wells spudded between July 1, 1997, and July 1, 2006, and drilled to a depth of twelve thousand five hundred (12,500) feet or greater shall be exempt from the gross production tax levied pursuant to subsection B of this section from the date of first sales for a period of twenty-eight (28) months; provided:

1. The production of oil, gas or oil and gas from wells spudded between July 1, 2002, and July 1, 2006, and drilled to a depth of fifteen thousand (15,000) feet or greater shall be exempt from the gross production tax levied pursuant to subsection B of this section from the date of first sales for a period of forty-eight (48) months; and

2. The production of oil, gas or oil and gas from wells spudded between July 1, 2002, and July 1, 2006, and drilled to a depth of seventeen thousand five hundred (17,500) feet or greater shall be exempt from the gross production tax levied pursuant to subsection B of this section from the date of first sales for a period of sixty (60) months.

For all such wells spudded, a refund against gross production taxes shall be issued as provided in subsection L of this section.
1. Except as otherwise provided by this section, the production of oil, gas or oil and gas from wells spudded or reentered between July 1, 1995, and July 1, 2006, which qualify as a new discovery pursuant to this subsection shall be exempt from the gross production tax levied pursuant to subsection B of this section from the date of first sales for a period of twenty-eight (28) months. For all such wells spudded or reentered, a refund against gross production taxes shall be issued as provided in subsection L of this section. As used in this subsection, "new discovery" means production of oil, gas or oil and gas from:

a.

(1) for wells spudded or reentered on or after July 1, 1997, a well that discovers crude oil in paying quantities that is more than one (1) mile from the nearest oil well producing from the same producing formation, and

(2) for wells spudded or reentered on or after July 1, 1997, and prior to July 1, 2006, a well that discovers crude oil in paying quantities that is more than one (1) mile from the nearest oil well producing from the same producing interval of the same formation,

b.

(1) for wells spudded or reentered prior to July 1, 1997, a well that discovers crude oil in paying quantities beneath current production in a deeper producing formation that is more than one (1) mile from the nearest oil well producing from the same deeper producing formation, and

(2) for wells spudded or reentered on or after July 1, 1997, and prior to July 1, 2006, a well that discovers crude oil in paying quantities beneath current production in a deeper producing interval that is more than one (1) mile from the nearest oil well producing from the same deeper producing interval,

c.

(1) for wells spudded or reentered prior to July 1, 1997, a well that discovers natural gas in paying quantities that is more than two (2) miles from the nearest gas well producing from the same producing formation, and

(2) for wells spudded or reentered on or after July 1, 1997, and prior to July 1, 2006, a well that discovers natural gas in paying quantities that is more than two (2) miles from the nearest gas well producing from the same producing interval, or

d.

(1) for wells spudded or reentered prior to July 1, 1997, a well that discovers natural gas in paying quantities beneath current production in a deeper producing formation that is more than two (2) miles from the nearest gas well producing from the same deeper producing formation, and

(2) for wells spudded or reentered on and after July 1, 1997, and prior to July 1, 2006, a well that discovers natural gas in paying quantities beneath current production in a deeper producing interval that is more than two (2) miles from the nearest gas well producing from the same deeper producing interval.
2. The Corporation Commission shall deliver to the Legislature a report on the number of wells as defined by paragraph 1 of this subsection that are drilled and the amount of production from those wells. The first such report shall be delivered to the Legislature no later than February 1, 1997, and each February 1, thereafter, until the conclusion of the program.

J. Except as otherwise provided by this section, the production of oil, gas or oil and gas from any well, drilling of which is commenced after July 1, 2000, and prior to July 1, 2006, located within the boundaries of a three-dimensional seismic shoot and drilled based on three-dimensional seismic technology, shall be exempt from the gross production tax levied pursuant to subsection B of this section from the date of first sales as follows:

1. If the three-dimensional seismic shoot is shot prior to July 1, 2000, for a period of eighteen (18) months; and

2. If the three-dimensional seismic shoot is shot on or after July 1, 2000, for a period of twenty-eight (28) months.

For all such production, a refund against gross production taxes shall be issued as provided in subsection L of this section.

K.

1. The exemptions provided for in subsections F, G, H, I and J of this section shall not apply:
   a. to the severance or production of oil, upon determination by the Tax Commission that the weighted average price of Oklahoma oil exceeds Thirty Dollars ($30.00) per barrel calculated on an annual calendar year basis,
   b. to the severance or production of oil or gas upon which gross production taxes are paid at a rate of one percent (1%) pursuant to the provisions of subsection B of this section, and
   c. to the severance or production of gas, upon determination by the Tax Commission that the weighted average wellhead price of Oklahoma gas exceeds Five Dollars ($5.00) per thousand cubic feet (mcf) calculated on an annual calendar year basis.

2. Notwithstanding the exemptions granted pursuant to subsections E, F, G, H, I and J of this section, there shall continue to be levied upon the production of petroleum or other crude or mineral oil or natural gas or casinghead gas, as provided in subsection B of this section, from any wells provided for in subsection E, F, G, H, I or J of this section, a tax equal to one percent (1%) of the gross value of the production of petroleum or other crude or mineral oil or natural gas or casinghead gas. The tax hereby levied shall be apportioned as follows:
   a. fifty percent (50%) of the sum collected shall be apportioned to the County Highway Fund as provided in subparagraph b of paragraph 1 of Section 1004 of this title, and
   b. fifty percent (50%) of the sum collected shall be apportioned to the appropriate school district as provided in subparagraph c of paragraph 1 of Section 1004 of this title.

Upon the expiration of the exemption granted pursuant to subsection E, F, G, H, I or J of this section, the provisions of this paragraph shall have no force or effect.

L. For all oil and gas production exempt from gross production taxes pursuant to subsections E, F, G, H, I and J of this section during a given fiscal year, a refund of gross production taxes shall be issued
to the well operator or a designee in the amount of such gross production taxes paid during such period, subject to the following provisions:

1. A refund shall not be claimed until after the end of such fiscal year. As used in this subsection, a fiscal year shall be deemed to begin on July 1 of one calendar year and shall end on June 30 of the subsequent calendar year;

2. No claims for refunds pursuant to the provisions of this subsection shall be filed more than eighteen (18) months after the first day of the fiscal year in which the refund is first available;

3. No claims for refunds pursuant to the provisions of this subsection shall be filed by or on behalf of persons other than the operator or a working interest owner of record at the time of production;

4. No refunds shall be claimed or paid pursuant to the provisions of this subsection for oil or gas production upon which a tax is paid at a rate of one percent (1%) as specified in subsection B of this section; and

5. No refund shall be paid unless the person making the claim for refund demonstrates by affidavit or other means prescribed by the Tax Commission that an amount equal to or greater than the amount of the refund has been invested in the exploration for or production of crude oil or natural gas in this state by such person not more than three (3) years prior to the date of the claim. No amount of investment used to qualify for a refund pursuant to the provisions of this paragraph may be used to qualify for another refund pursuant to the provisions of this paragraph.

If there are insufficient funds collected from the production of oil to satisfy the refunds claimed for oil production pursuant to subsection E, F, G, H, I or J of this section, the Tax Commission shall pay the balance of the refund claims out of the gross production taxes collected from the production of gas.

M.

1. The Corporation Commission and the Tax Commission shall promulgate joint rules for the qualification for the exemptions provided for in subsections E, F, G, H, I and J of this section and the rules shall contain provisions for verification of any wells from which production may be qualified for the exemptions.

2. Any person requesting any exemption shall file an application for qualification for the exemption with the Corporation Commission which, upon finding that the well meets the requirements of subsection E, F, G, H, I or J of this section, shall approve the application for qualification.

3. Any person seeking an exemption shall:

   a. file an application for the exemption with the Tax Commission which, upon determination of qualification by the Corporation Commission, shall approve the application for an exemption, and

   b. provide a copy of the approved application to the remitter of the gross production tax.

4. The Tax Commission may require any person requesting an exemption to furnish necessary financial and other information or records in order to determine and justify the refund.

5. Upon the expiration of the exemption granted pursuant to subsection E, F, G, H, I or J of this section, the Tax Commission shall collect the gross production tax levied pursuant to this section.
If a person who qualifies for the exemption elects to remit his or her own gross production tax during the exemption period, the first purchaser shall not be liable to withhold or remit the tax until the first day of the month following the receipt of written notification from the person who is qualified for such exemption stating that such exemption has expired and directing the first purchaser to resume tax remittance on his or her behalf.

N. All persons shall only be entitled to either the exemption granted pursuant to subsection D of this section or the exemption granted pursuant to subsection E, F, G, H, I or J of this section for each oil, gas or oil and gas well drilled or recompleted in this state. However, any person who qualifies for the exemption granted pursuant to subsection E, F, G, H, I or J of this section shall not be prohibited from qualification for the exemption granted pursuant to subsection D of this section, if the exemption granted pursuant to subsection E, F, G, H, I or J of this section has expired.

O. The Tax Commission shall have the power to require any such person engaged in mining or the production or the purchase of such asphalt, mineral ores aforesaid, oil, or gas, or the owner of any royalty interest therein to furnish any additional information by it deemed to be necessary for the purpose of correctly computing the amount of the tax; and to examine the books, records and files of such person; and shall have power to conduct hearings and compel the attendance of witnesses, and the production of books, records and papers of any person.

P. Any person or any member of any firm or association, or any officer, official, agent or employee of any corporation who shall fail or refuse to testify; or who shall fail or refuse to produce any books, records or papers which the Tax Commission shall require; or who shall fail or refuse to furnish any other evidence or information which the Tax Commission may require; or who shall fail or refuse to answer any competent questions which may be put to him or her by the Tax Commission, touching the business, property, assets or effects of any such person relating to the gross production tax imposed by this article or exemption authorized pursuant to this section or other laws, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine of not more than Five Hundred Dollars ($500.00), or imprisonment in the jail of the county where such offense shall have been committed, for not more than one (1) year, or by both such fine and imprisonment; and each day of such refusal on the part of such person shall constitute a separate and distinct offense.

Q. The Tax Commission shall have the power and authority to ascertain and determine whether or not any report herein required to be filed with it is a true and correct report of the gross products, and of the value thereof, of such person engaged in the mining or production or purchase of asphalt and ores bearing minerals aforesaid and of oil and gas. If any person has made an untrue or incorrect report of the gross production or value or volume thereof, or shall have failed or refused to make such report, the Tax Commission shall, under the rules prescribed by it, ascertain the correct amount of either, and compute the tax.

R. The payment of the taxes herein levied shall be in full, and in lieu of all taxes by the state, counties, cities, towns, school districts and other municipalities upon any property rights attached to or inherent in the right to the minerals, upon producing leases for the mining of asphalt and ores bearing lead, zinc, jack, gold, silver or copper, or for oil, or for gas, upon the mineral rights and privileges for the minerals aforesaid belonging or appertaining to land, upon the machinery, appliances and equipment used in and around any well producing oil, or gas, or any mine producing asphalt or any of the mineral ores aforesaid and actually used in the operation of such well or mine. The payment of gross production tax shall also be in lieu of all taxes upon the oil, gas, asphalt or ores bearing minerals hereinbefore mentioned during the tax year in which the same is produced, and upon any investment in any of the leases, rights, privileges, minerals or other property described herein. Any interest in the land, other than that herein enumerated, and oil in storage, asphalt and ores bearing minerals hereinbefore named, mined, produced and on hand at the date as of which property is assessed for general and ad valorem taxation for any subsequent tax year, shall be assessed and taxed as other property within the taxing district in which such property is situated at the time.
S. No equipment, material or property shall be exempt from the payment of ad valorem tax by reason of the payment of the gross production tax except such equipment, machinery, tools, material or property as is actually necessary and being used and in use in the production of asphalt or of ores bearing lead, zinc, jack, gold, silver or copper or of oil or gas. It is expressly declared that no ice plants, hospitals, office buildings, garages, residences, gasoline extraction or absorption plants, water systems, fuel systems, rooming houses and other buildings, nor any equipment or material used in connection therewith, shall be exempt from ad valorem tax.

T. The exemption from ad valorem tax set forth in subsections R and S of this section shall continue to apply to all property from which production of oil, gas or oil and gas is exempt from gross production tax pursuant to subsection D, E, F, G, H, I or J of this section.

Historical Data

Beginning July 1, 2002, the gross production tax provided for in Section 1001 of this title is hereby levied and shall be collected and apportioned as follows:

1. For all monies collected from the tax levied on asphalt or ores bearing uranium, lead, zinc, jack, gold, silver or copper:
   a. eighty-five and seventy-two one-hundredths percent (85.72%) shall be paid to the State Treasurer of the state to be placed in the General Revenue Fund of the state and used for the general expense of state government, to be paid out pursuant to direct appropriation by the Legislature,
   b. seven and fourteen one-hundredths percent (7.14%) of the sum collected from natural gas and/or casinghead gas or asphalt or ores bearing uranium, lead, zinc, jack, gold, silver or copper shall be paid to the various county treasurers to be credited to the County Highway Fund as follows: Each county shall receive a proportionate share of the funds available based upon the proportion of the total value of production from such county in the corresponding month of the preceding year, and
   c. seven and fourteen one-hundredths percent (7.14%) shall be allocated to each county as provided for in subparagraph b of this paragraph and shall be apportioned, on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction;

2. For all monies collected from the tax levied on natural gas and/or casinghead gas at a tax rate of seven percent (7%) pursuant to the provisions of subsection B of Section 1001 of this title:
   a. eighty-five and seventy-two one-hundredths percent (85.72%) shall be paid to the State Treasurer of the state to be placed in the General Revenue Fund of the state and used for the general expense of state government, to be paid out pursuant to direct appropriation by the Legislature,
   b. seven and fourteen one-hundredths percent (7.14%) of the sum collected from natural gas and/or casinghead gas shall be paid to the various county treasurers to be credited to the County Highway Fund as follows: Each county shall receive a proportionate share of the funds available based upon the proportion of the total value of production from such county in the corresponding month of the preceding year, and
   c. seven and fourteen one-hundredths percent (7.14%) shall be allocated to each county as provided for in subparagraph b of this paragraph and shall be apportioned, on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction;
3. For all monies collected from the tax levied on natural gas and/or casinghead gas at a tax rate of four percent (4%) pursuant to the provisions of subsection B of Section 1001 of this title:

   a. seventy-five percent (75%) shall be paid to the State Treasurer of the state to be placed in the General Revenue Fund of the state and used for the general expense of state government, to be paid out pursuant to direct appropriation by the Legislature,

   b. twelve and one-half percent (12.5%) of the sum collected from natural gas and/or casinghead gas shall be paid to the various county treasurers to be credited to the County Highway Fund as follows: Each county shall receive a proportionate share of the funds available based upon the proportion of the total value of production from such county in the corresponding month of the preceding year, and

   c. twelve and one-half percent (12.5%) shall be allocated to each county as provided for in subparagraph b of this paragraph and shall be apportioned, on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction;

4. For all monies collected from the tax levied on natural gas and/or casinghead gas at a tax rate of one percent (1%) pursuant to the provisions of subsection B of Section 1001 of this title:

   a. fifty percent (50%) of the sum collected from natural gas and/or casinghead gas shall be paid to the various county treasurers to be credited to the County Highway Fund as follows: Each county shall receive a proportionate share of the funds available based upon the proportion of the total value of production from such county in the corresponding month of the preceding year, and

   b. fifty percent (50%) shall be allocated to each county as provided for in subparagraph a of this paragraph and shall be apportioned, on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction;

5. For all monies collected from the tax levied on oil at a tax rate of seven percent (7%) pursuant to the provisions of subsection B of Section 1001 of this title:

   a. twenty-five and seventy-two one-hundredths percent (25.72%) shall be paid to the State Treasurer to be placed in the Common Education Technology Revolving Fund created in Section 41.29c of Title 62 of the Oklahoma Statutes,

   b. twenty-five and seventy-two one-hundredths percent (25.72%) shall be paid to the State Treasurer to be placed in the Higher Education Capital Revolving Fund created in Section 41.29d of Title 62 of the Oklahoma Statutes,

   c. twenty-five and seventy-two one-hundredths percent (25.72%) shall be paid to the State Treasurer to be placed in the Oklahoma Tuition Scholarship Revolving Fund created in Section 41.29e of Title 62 of the Oklahoma Statutes,

   d. four and twenty-eight one-hundredths percent (4.28%) shall be paid to the State Treasurer to be apportioned to the County Bridge and Road Improvement Fund of the State Treasury,
e. four and twenty-eight one-hundredths percent (4.28%) shall be paid to the State Treasurer to be apportioned to the Oklahoma Water Resources Board Rural Economic Action Plan Water Projects Fund,

f. seven and fourteen one-hundredths percent (7.14%) of the sum collected from oil shall be paid to the various county treasurers, to be credited to the County Highway Fund as follows: Each county shall receive a proportionate share of the funds available based upon the proportion of the total value of production from such county in the corresponding month of the preceding year, and

g. seven and fourteen one-hundredths percent (7.14%) shall be allocated to each county as provided in subparagraph f of this paragraph and shall be apportioned, on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction, to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction;

6. For all monies collected from the tax levied on oil at a tax rate of four percent (4%) pursuant to the provisions of subsection B of Section 1001 of this title:

   a. twenty-two and one-half percent (22.5%) shall be paid to the State Treasurer to be placed in the Common Education Technology Revolving Fund created in Section 41.29c of Title 62 of the Oklahoma Statutes,

   b. twenty-two and one-half percent (22.5%) shall be paid to the State Treasurer to be placed in the Higher Education Capital Revolving Fund created in Section 41.29d of Title 62 of the Oklahoma Statutes,

   c. twenty-two and one-half percent (22.5%) shall be paid to the State Treasurer to be placed in the Oklahoma Tuition Scholarship Revolving Fund created in Section 41.29e of Title 62 of the Oklahoma Statutes,

   d. three and seventy-five one-hundredths percent (3.75%) shall be paid to the State Treasurer to be apportioned to the County Bridge and Road Improvement Fund of the State Treasury,

   e. three and seventy-five one-hundredths percent (3.75%) shall be paid to the State Treasurer to be apportioned to the Oklahoma Water Resources Board Rural Economic Action Plan Water Projects Fund,

   f. twelve and one-half percent (12.5%) of the sum collected from oil shall be paid to the various county treasurers, to be credited to the County Highway Fund as follows: Each county shall receive a proportionate share of the funds available based upon the proportion of the total value of production from such county in the corresponding month of the preceding year, and

   g. twelve and one-half percent (12.5%) shall be allocated to each county as provided in subparagraph f of this paragraph and shall be apportioned on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction, to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction; and

7. For all monies collected from the tax levied on oil at a tax rate of one percent (1%) pursuant to the provisions of subsection B of Section 1001 of this title:
a. fifty percent (50%) of the sum collected shall be paid to the various county treasurers, to be credited to the County Highway Fund as follows: Each county shall receive a proportionate share of the funds available based upon the proportion of the total value of production from such county in the corresponding month of the preceding year, and

b. fifty percent (50%) shall be allocated to each county as provided for in subparagraph a of this paragraph and shall be apportioned on an average daily attendance per capita distribution basis, as certified by the State Superintendent of Public Instruction, to the school districts of the county where such pupils attend school regardless of residence of such pupil, provided the school district makes an ad valorem tax levy of fifteen (15) mills for the current year and maintains twelve (12) years of instruction.

Provided, notwithstanding any other provision of this section, the total amounts deposited to the Common Education Technology Revolving Fund, the Higher Education Capital Revolving Fund, the Oklahoma Tuition Scholarship Revolving Fund, the County Bridge and Road Improvement Fund and the Rural Economic Action Plan Water Projects Fund pursuant to paragraphs 5 and 6 of this section shall not exceed One Hundred Fifty Million Dollars ($150,000,000.00) in any fiscal year. All sums in excess of One Hundred Fifty Million Dollars ($150,000,000.00) in any fiscal year which would otherwise be deposited in such funds shall be placed by the State Treasurer in the General Revenue Fund of the state.

Historical Data

A gross production tax equal to five percent (5%) of the gross value of all ores bearing uranium, as that term is defined in the preceding section, that are mined or produced in this state, is hereby levied.

(a) The tax hereby levied shall apply and attach immediately upon ore bearing uranium being mined or produced, provided the ore is mined or produced for the purpose of obtaining uranium or is in fact so used. The tax shall be measured by the gross value of the ore at the time and place same is mined or produced.

(b) The payment of the taxes herein imposed shall be in full, and in lieu of all taxes by the state, counties, cities, towns, school districts and other municipalities upon any property rights attached to or inherent in the right to ore upon producing leases for the mining ores bearing uranium, upon the uranium rights and privileges to the uranium aforesaid belonging or appertaining to land, upon the machinery, appliances and equipment used in and around any mine producing ore and actually used in the operation of such mine; and also upon the ores bearing uranium hereinbefore mentioned during the tax year in which the same is produced, and upon any investment in any of the leases, rights, privileges, minerals or other property hereinbefore in this paragraph mentioned or described; and any interest in the land, other than that herein enumerated, and ores bearing uranium which are mined, (produced) and on hand at the date as of which property is assessed for general and ad valorem taxation for any subsequent tax year, shall be assessed and taxed as other property within the taxing district in which such property is situated at the time.

(c) No equipment, material or property shall be exempt from the payment of ad valorem tax by reason of the payment of ad valorem tax by reason of the payment of the gross production tax as herein provided except such equipment, machinery, tools, materials or property as is actually necessary and being used and in use in the production of ores bearing uranium; and it is expressly declared that no ice plants, hospitals, office buildings, garages, residences, gasoline extractions or absorption plants, water systems, fuel systems, rooming houses and other buildings, nor any equipment or material used in connection therewith shall be exempt from ad valorem tax.

(d) The State Board of Equalization, upon its own initiative, may, and upon complaint of any person who claims that he is taxed too great a rate hereunder shall, take testimony to determine whether the taxes herein imposed are greater, or less, than the general ad valorem tax for all purposes would be on the property of such producer subject to taxation in the district or districts where the same is situated and also the value of ore, or of the mining ore rights, the machinery, equipment or appliances used in the actual operation of in and around any such mine, the value of the ore produced and any other element of value in lieu of which the tax herein is levied. The said Board shall have power and it shall be its duty to raise or lower the rate herein imposed to conform thereto. An appeal may be had from the decision of the State Board of Equalization thereon, by any person aggrieved to the Supreme Court, in like manner and with like effect as provided.
by law in other appeals from said Board to said Court; provided, that after such tax has
been collected and distributed or paid without protest, no complaint with reference to rate
thereof shall be heard or considered.

Historical Data

Title 68. Revenue and Taxation  
Chapter 1  
Franchise Tax Code  
Article Article 12  
Section 1211 - Duplicate Instruments Required to be Filed with Tax Commission before Filing with County Clerks.  
Cite as: O.S. §, __ __

The county clerks of the several counties of the state shall not receive for filing in their offices any instrument providing for the organization of any business trust unless and until a duplicate of such instrument is provided for filing with the Tax Commission, which duplicate shall show the filing references of the county clerk in whose office the original of such instrument is filed, and it is hereby made the duty of such county clerk to see that such duplicate is immediately forwarded to the Tax Commission.

Historical Data

A. There is hereby levied upon all sales, not otherwise exempted in the Oklahoma Sales Tax Code, an excise tax of four and one-half percent (4.5%) of the gross receipts or gross proceeds of each sale of the following:

1. Tangible personal property, except newspapers and periodicals;

2. Natural or artificial gas, electricity, ice, steam, or any other utility or public service, and associated delivery or transmission services, except water, sewage and refuse. Provided, the rate of four and one-half percent (4.5%) shall not apply to sales subject to the provisions of paragraph 6 of Section 1357 of this title;

3. Transportation for hire to persons by common carriers, including railroads both steam and electric, motor transportation companies, pullman car companies, airlines, and other means of transportation for hire, excluding:
   
   a. transportation services provided by a tourism service broker which are incidental to the rendition of tourism brokerage services by such broker to a customer regardless of whether or not such transportation services are actually owned and operated by the tourism service broker. For purposes of this subsection, "tourism service broker" means any person, firm, association or corporation or any employee of such person, firm, association or corporation which, for a fee, commission or other valuable consideration, arranges or offers to arrange trips, tours or other vacation or recreational travel plans for a customer, and
   
   b. transportation services provided by a funeral establishment to family members and other persons for purposes of conducting a funeral in this state;

4. Telecommunications services that originate and terminate in this state and that originate or terminate in this state and are charged to the consumer's telephone number or account in this state regardless of where the billing for such service is made, all mobile telecommunications services that are sourced to this state pursuant to the federal Mobile Telecommunications Sourcing Act, 4 U.S.C., Sections 116-126, and all local telecommunications service and rental charges, including all installation and construction charges and all service and rental charges having any connection with transmission of any message or image. Provided:

   a. the term "telecommunications services" shall mean the transmission of any interactive, two-way electromagnetic communications, including voice, image, data and information, through the use of any medium such as wires, cables, microwaves, cellular radio, radio waves, light waves, or any combination of those or similar media, but shall not include the following:
(1) sales of value-added nonvocal services in which computer processing applications are used to act on the form, content, code, or protocol of the information to be transmitted, including charges for the storage of data or information for subsequent retrieval but not including services commonly known as voice mail,

(2) any interstate telecommunications service which is:

(a) rendered by a company for private use within its organization, or

(b) used, allocated, or distributed by a company to its affiliated group, or

(3) sales of any carrier access services, right of access services, telecommunications services to be resold, or telecommunications services used in the subsequent provision of, use as a component part of, or integrated into end-to-end telecommunications service, and

b. the term "telecommunications services" shall include, but not be limited to sales of any interstate telecommunications services which:

(1) entitle the subscriber to inward or outward calling respectively between a station associated with an access line in the local telephone system area or a station directly connected to any interexchange carrier's facilities and telephone or radiotelephone stations in diverse geographical locations specified by the subscriber, or

(2) entitle the subscriber to private communications services which allow exclusive or priority use of a communications channel or group of channels between exchanges, and

b. the term "interstate" includes any international service that either originates or terminates outside of the fifty (50) United States and the District of Columbia;

5. Printing or printed matter of all types, kinds, or character and, except for services of printing, copying or photocopying performed by a privately owned scientific and educational library sustained by monthly or annual dues paid by members sharing the use of such services with students interested in the study of geology, petroleum engineering or related subjects, any service of printing or overprinting, including the copying of information by mimeograph, multigraph, or by otherwise duplicating written or printed matter in any manner, or the production of microfiche containing information from magnetic tapes or other media furnished by customers;

6. Service of furnishing rooms by hotel, apartment hotel, public rooming house, motel, public lodging house, or tourist camp;

7. Service of furnishing storage or parking privileges by auto hotels or parking lots;

8. Computer hardware, software, coding sheets, cards, magnetic tapes or other media on which prewritten programs have been coded, punched, or otherwise recorded, including the gross receipts from the licensing of software programs;

9. Foods, confections, and all drinks sold or dispensed by hotels, restaurants, or other dispensers, and sold for immediate consumption upon the premises or delivered or carried away from the premises for consumption elsewhere;

10. Advertising of all kinds, types, and characters, including any and all devices used for advertising purposes except those specifically exempt pursuant to the provisions of Section 1357 of this title;
11. Dues or fees to clubs including free or complimentary dues or fees which have a value equivalent to the charge that would have otherwise been made, including any fees paid for the use of facilities or services rendered at a health spa or club or any similar facility or business;

12. Tickets for admission to or voluntary contributions made to places of amusement, sports, entertainment, exhibition, display, or other recreational events or activities, including free or complimentary admissions which have a value equivalent to the charge that would have otherwise been made;

13. Charges made for the privilege of entering or engaging in any kind of activity, such as tennis, racquetball, or handball, when spectators are charged no admission fee;

14. Charges made for the privilege of using items for amusement, sports, entertainment, or recreational activity, such as trampolines or golf carts;

15. The rental of equipment for amusement, sports, entertainment, or other recreational activities, such as bowling shoes, skates, golf carts, or other sports or athletic equipment;

16. The gross receipts from sales from any vending machine without any deduction for rental to locate the vending machine on the premises of a person who is not the owner or any other deductions therefrom;

17. The gross receipts or gross proceeds from the rental or lease of tangible personal property, including rental or lease of personal property when the rental or lease agreement requires the vendor to launder, clean, repair, or otherwise service the rented or leased property on a regular basis, without any deduction for the cost of the service rendered. If the rental or lease charge is based on the retail value of the property at the time of making the rental or lease agreement and the expected life of the property, and the rental or lease charge is separately stated from the service cost in the statement, bill, or invoice delivered to the consumer, the cost of services rendered shall be deducted from the gross receipts or gross proceeds;

18. Flowers, plants, shrubs, trees, and other floral items, whether or not produced by the vendor, sold by persons engaged in florist or nursery business in this state, including all orders taken by an Oklahoma business for delivery in another state. All orders taken outside this state for delivery within this state shall not be subject to the taxes levied in this section;

19. Tangible personal property sold to persons, peddlers, solicitors, or other salesmen, for resale when there is likelihood that this state will lose tax revenue due to the difficulty of enforcing the provisions of the Oklahoma Sales Tax Code because of:
   a. the operation of the business,
   b. the nature of the business,
   c. the turnover of independent contractors,
   d. the lack of place of business in which to display a permit or keep records,
   e. lack of adequate records,
   f. the fact that the persons are minors or transients,
   g. the fact that the persons are engaged in service businesses, or
h. any other reasonable reason;

20. Any taxable services and tangible personal property including materials, supplies, and equipment sold to contractors for the purpose of developing and improving real estate even though said real estate is intended for resale as real property, hereby declared to be sales to consumers or users, however, taxable materials, supplies and equipment sold to contractors as provided by this subsection which are purchased as a result of and subsequent to the date of a contract entered into either prior to the effective date of any law increasing the rate of sales tax imposed by this article, or entered into prior to the effective date of an ordinance or other measure increasing the sales tax levy of a political subdivision shall be subject to the rate of sales tax applicable, as of the date such contract was entered into, to sales of such materials, supplies and equipment if such purchases are required in order to complete the contract. Such rate shall be applicable to purchases made pursuant to the contract or any change order under the contract until the contract or any change order has been completed, accepted and the contractor has been discharged from any further obligation under the contract or change order or until two (2) years from the date on which the contract was entered into whichever occurs first. The increased sales tax rate shall be applicable to all such purchases at the time of sale and the contractor shall file a claim for refund before the expiration of three (3) years after the date of contract completion or five (5) years after the contract was entered into, whichever occurs earlier. However, the Oklahoma Tax Commission shall prescribe rules and regulations and shall provide procedures for the refund to a contractor of sales taxes collected on purchases eligible for the lower sales tax rate authorized by this subsection; and

21. Any taxable services and tangible personal property sold to persons who are primarily engaged in selling their services, such as repairmen, hereby declared to be sales to consumers or users.

B. All solicitations or advertisements in print or electronic media by Group Three vendors, for the sale of tangible property to be delivered within this state, shall contain a notice that the sale is subject to Oklahoma sales tax, unless the sale is exempt from such taxation.

**Historical Data**

A. Any county of this state may levy a sales tax of not to exceed two percent (2%) upon the gross proceeds or gross receipts derived from all sales or services in the county upon which a consumer's sales tax is levied by this state. Before a sales tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by the board of county commissioners or by initiative petition signed by not less than five percent (5%) of the registered voters of the county who were registered at the time of the last general election. However, if a majority of the registered voters of a county voting fail to approve such a tax, the board of county commissioners shall not call another special election for such purpose for six (6) months. Any sales tax approved by the registered voters of a county shall be applicable only when the point of sale is within the territorial limits of such county. Any sales tax levied or any change in the rate of a sales tax levied pursuant to the provisions of this section shall become effective on the first day of the calendar quarter following approval by the voters of the county unless another effective date, which shall also be on the first day of a calendar quarter, is specified in the ordinance or resolution levying the sales tax or changing the rate of sales tax.

B. The Oklahoma Tax Commission shall give notice to all vendors of a rate change at least sixty (60) days prior to the effective date of the rate change. Provided, for purchases from printed catalogs wherein the purchaser computed the tax based upon local tax rates published in the catalog, the rate change shall not be effective until the first day of a calendar quarter after a minimum of one hundred twenty (120) days' notice to vendors. Failure to give notice as required by this section shall delay the effective date of the rate change to the first day of the next calendar quarter.

C. Initiative petitions calling for a special election concerning county sales tax proposals shall be in accordance with Sections 2, 3, 3.1, 6, 18 and 24 of Title 34 of the Oklahoma Statutes. Petitions shall be submitted to the office of county clerk for approval as to form prior to circulation. Following approval, the petitioner shall have ninety (90) days to secure the required signatures. After securing the requisite number of signatures, the petitioner shall submit the petition and signatures to the county clerk. Following the verification of signatures, the county clerk shall present the petition to the board of county commissioners. The special election shall be held within sixty (60) days of receiving the petition. The ballot title presented to the voters at the special election shall be identical to the ballot as presented in the initiative petition.

D. All items that are exempt from the state sales tax shall be exempt from any sales tax levied by a county.

E. Any sales tax which may be levied by a county shall be designated for a particular purpose. Such purposes may include, but are not limited to, economic development, general operations, capital
improvements, county roads, weather modification or any other purpose deemed, by a majority vote of
the county commissioners or as stated by initiative petition, to be necessary to promote safety, security
and the general well being of the people. The county shall identify the purpose of the sales tax when it is
presented to the voters pursuant to the provisions of subsection A of this section. Except as otherwise
provided in this section, the proceeds of any sales tax levied by a county shall be deposited in the general
revenue or sales tax revolving fund of the county and shall be used only for the purpose for which such
sales tax was designated. If the proceeds of any sales tax levied by a county pursuant to this section are
pledged for the purpose of retiring indebtedness incurred for the specific purpose for which the sales tax
is imposed, the sales tax shall not be repealed until such time as the indebtedness is retired. However, in
no event shall the life of the tax be extended beyond the duration approved by the voters of the county.

F. Proceeds from any sales tax levied that is designated to be used solely by the sheriff for the operation
of the office of sheriff shall be placed in the special revenue account of the sheriff.

G. The life of the tax could be limited or unlimited in duration. The county shall identify the duration of the
tax when it is presented to the voters pursuant to the provisions of subsections A and C of this section.

H. There are hereby created one or more county sales tax revolving funds in each county which levies a
sales tax under this section if any or all of the proceeds of such tax are not to be deposited in the general
revenue fund of the county or comply with the provisions of subsection F of this section. Each such
revolving fund shall be designated for a particular purpose and shall consist of all monies generated by
such sales tax which are designated for such purpose. Monies in such funds shall only be expended for
the purposes specifically designated as required by this section. A county sales tax revolving fund shall
be a continuing fund, not subject to fiscal year limitations.

Version 2, HB 1356:

A. Any county of this state may levy a sales tax of not to exceed two percent (2%) upon the gross
proceeds or gross receipts derived from all sales or services in the county upon which a consumer's sales
tax is levied by this state. Before a sales tax may be levied by the county, the imposition of the tax shall
first be approved by a majority of the registered voters of the county voting thereon at a special election
called by the board of county commissioners or by initiative petition signed by not less than five percent
(5%) of the registered voters of the county who were registered at the time of the last general election.
However, if a majority of the registered voters of a county voting fail to approve such a tax, the board of
county commissioners shall not call another special election for such purpose for six (6) months. Any
sales tax approved by the registered voters of a county shall be applicable only when the point of sale is
within the territorial limits of such county. Any sales tax levied or any change in the rate of a sales tax
levied pursuant to the provisions of this section shall become effective on the first day of the calendar
quarter following approval by the voters of the county unless another effective date, which shall also be
on the first day of a calendar quarter, is specified in the ordinance or resolution levying the sales tax or
changing the rate of sales tax.

B. Initiative petitions calling for a special election concerning county sales tax proposals shall be in
accordance with Sections 2, 3, 3.1, 6, 18 and 24 of Title 34 of the Oklahoma Statutes. Petitions shall be
submitted to the office of county clerk for approval as to form prior to circulation. Following approval, the
petitioner shall have ninety (90) days to secure the required signatures. After securing the requisite
number of signatures, the petitioner shall submit the petition and signatures to the county clerk. Following
the verification of signatures, the county clerk shall present the petition to the board of county
commissioners. The special election shall be held within sixty (60) days of receiving the petition. The
ballot title presented to the voters at the special election shall be identical to the ballot as presented in the
initiative petition.

C. All items that are exempt from the state sales tax shall be exempt from any sales tax levied by a
county.
D. Any sales tax which may be levied by a county shall be designated for a particular purpose. Such purposes may include, but are not limited to, projects owned by the state, any agency or instrumentality thereof, the county and/or any political subdivision located in whole or in part within such county, regional development, economic development, common education, general operations, capital improvements, county roads, weather modification or any other purpose deemed, by a majority vote of the county commissioners or as stated by initiative petition, to be necessary to promote safety, security and the general well being of the people. The county shall identify the purpose of the sales tax when it is presented to the voters pursuant to the provisions of subsection A of this section. Except as otherwise provided in this section, the proceeds of any sales tax levied by a county shall be deposited in the general revenue or sales tax revolving fund of the county and shall be used only for the purpose for which such sales tax was designated. If the proceeds of any sales tax levied by a county pursuant to this section are pledged for the purpose of retiring indebtedness incurred for the specific purpose for which the sales tax is imposed, the sales tax shall not be repealed until such time as the indebtedness is retired. However, in no event shall the life of the tax be extended beyond the duration approved by the voters of the county.

E. Proceeds from any sales tax levied that is designated to be used solely by the sheriff for the operation of the office of sheriff shall be placed in the special revenue account of the sheriff.

F. The life of the tax could be limited or unlimited in duration. The county shall identify the duration of the tax when it is presented to the voters pursuant to the provisions of subsections A and B of this section.

G. There are hereby created one or more county sales tax revolving funds in each county which levies a sales tax under this section if any or all of the proceeds of such tax are not to be deposited in the general revenue fund of the county or comply with the provisions of subsection E of this section. Each such revolving fund shall be designated for a particular purpose and shall consist of all monies generated by such sales tax which are designated for such purpose. Monies in such funds shall only be expended for the purposes specifically designated as required by this section. A county sales tax revolving fund shall be a continuing fund, not subject to fiscal year limitations.

Historical Data

Title 68. Revenue and Taxation
Chapter 1
Sales Tax Code
Article Article 13
Section 1370.1 - County Sales Tax.
Cite as: O.S. §, __ __

Notwithstanding the provisions of Section 1370 of this title, any county of this state with a population of more than three hundred thousand (300,000) according to the latest Federal Decennial Census may levy a sales tax of not to exceed one-half of one percent (1/2 of 1%) upon the gross proceeds or gross receipts derived from all sales or services in the county upon which a consumer’s sales tax is levied by the state subject to the following conditions:

1. The proceeds of such sales tax shall be used solely for the purpose of constructing and equipping county jail facilities or capital improvements for jail facilities only;

2. Before a sales tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by resolution of the board of county commissioners;

3. Such sales tax can only be imposed for a period not to exceed three (3) years; and

4. Any special election called pursuant to this section must be held no later than January 1, 1992.

Historical Data

Notwithstanding the provisions of Section 1370 of this title, any county of this state with a population of more than three hundred thousand (300,000) according to the latest Federal Decennial Census may levy a sales tax of not to exceed one percent (1%) upon the gross proceeds or gross receipts derived from all sales or services in the county upon which a consumer's sales tax is levied by the state, except as provided in subsection (F) of Section 1357 of this title, subject to the following conditions:

1. The proceeds of such sales tax and the interest thereon shall be used solely for the purpose of development of qualified aircraft maintenance or manufacturing facilities and any necessary infrastructure changes or airport improvements directly related to such facilities located within the county to be owned by the county, any municipality within the county or a public trust in which the county or municipality is a beneficiary. However, such municipality or public trust shall hold such title for the use and benefit of the residents of the entire county in which the tax is levied and collected. The acceptance by the municipality or public trust of any title or tax proceeds shall be deemed an acceptance of this requirement. The board of county commissioners of any county that has approved the imposition of a sales tax pursuant to this section may not commence the collection of any such sales tax until a qualified aircraft maintenance or manufacturing facility has signed an agreement to locate such facility within the county. As used in this paragraph, “qualified aircraft maintenance or manufacturing facility” means a new or expanding facility primarily engaged in aircraft repair, building or rebuilding, whether or not on a factory basis, whose total cost of construction exceeds the sum of One Hundred Fifty Million Dollars ($150,000,000.00) and which employs at least one thousand (1,000) new full-time-equivalent employees, as certified by the Employment Security Commission upon completion of the facility;

2. Before a sales tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by resolution of the board of county commissioners;

3. The monies collected pursuant to the provisions of this section shall only be expended by the board of county commissioners to finance an amount not to exceed twenty-five percent (25%) of the total cost of construction of the qualified aircraft maintenance or manufacturing facility and any necessary infrastructure changes or airport improvements directly related to such facility; and

4. Such sales tax can only be imposed for a period not to exceed three (3) years.

Historical Data

Notwithstanding the provisions of Section 1370 of this title, any county of this state with a population of more than three hundred thousand (300,000) according to the latest Federal Decennial Census may levy a sales tax of not to exceed one percent (1%) upon the gross proceeds or gross receipts derived from all sales or services in the county upon which a consumer's sales tax is levied by the state subject to the following conditions:

1. The proceeds of such sales tax and the interest thereon shall be used solely for the purpose of acquisition and development of qualified manufacturing facilities, related machinery and equipment and any necessary infrastructure changes or improvements related to such facilities located within the county to be owned by the county, any municipality within the county or a public trust in which the county or municipality is a beneficiary. However, such municipality or public trust shall hold such title for the use and benefit of the residents of the entire county in which the tax is levied and collected. The acceptance by the municipality or public trust of any title or tax proceeds shall be deemed an acceptance of this requirement. The board of county commissioners of any county that has approved the imposition of a sales tax pursuant to this section may not commence the collection of any such sales tax until a qualified manufacturing facility has signed an agreement to locate such facility within the county. As used in this paragraph, "qualified manufacturing facility" means a new or expanding facility primarily engaged in manufacturing, production and/or assembly of consumer or other products, whether or not on a factory basis, whose total cost of acquisition and construction exceeds the sum of Fifteen Million Dollars ($15,000,000.00) and which will employ at least one thousand (1,000) new full-time-equivalent employees, as certified by the Employment Security Commission within three (3) years after the completion of the facility;

2. Before a sales tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by resolution of the board of county commissioners in the manner provided by law for county elections;

3. The monies collected pursuant to the provisions of this section shall only be expended by the board of county commissioners to finance an amount not to exceed twenty-five percent (25%) of the total cost related to the acquisition and construction of the qualified manufacturing facility, related machinery and equipment and any necessary infrastructure changes or improvements directly related to such facility; and

4. Such sales tax can only be imposed for a period not to exceed three (3) years.

Historical Data

A. Any person who is a resident of and domiciled in a county which levies a sales tax pursuant to Section 1370.2 of this title or Section 2 of this act during any part of a calendar year shall not be eligible to file a claim for sales tax relief pursuant to subsection A of this section for such calendar year. The provisions of this subsection shall not prohibit all other members of the household of an inmate from filing a claim based upon the personal exemptions to which the household members would be entitled pursuant to the provisions of the Oklahoma Income Tax Act, Section 2351 et seq. of this title.

B. Any inmate in the custody of the Department of Corrections who is assigned to pre-parole conditional supervision, house arrest or is housed at a community treatment center or halfway house which is under contract with the Department shall be eligible to file a claim for sales tax relief pursuant to subsection A of this section.

C. The amount of the claim filed pursuant to this section shall be Forty Dollars ($40.00) multiplied by the number of personal exemptions to which the taxpayer would be entitled pursuant to the provisions of the Oklahoma Income Tax Act, except for the exemptions such taxpayer would be entitled to pursuant to Section 2358 of this title if such taxpayer or spouse is blind or sixty-five (65) years of age or older at the close of the tax year.

D. All claims for relief authorized by this section shall be received by and in the possession of the board of county commissioners after December 31, 1993, and before July 1, 1994. The failure of a claimant to file a claim for relief as authorized by this subsection shall be deemed a forfeiture of the claimant's right to receive such relief.

E. All claims authorized by this section shall be made under oath and filed on forms prescribed and provided by the board of county commissioners. Such forms shall contain appropriate certifications, under a penalty of perjury, sufficient to verify the claim. The board of county commissioners or its designee may request additional information to determine the claimant's eligibility to receive the sales tax relief authorized by this section. Willful failure to provide such information shall be deemed by the board or its designee to be grounds for denial of the claim or modification of the amount of the claim.
F. As used in this section: "Gross household income" means the gross amount of income of every type, regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including pensions, annuities, federal social security, unemployment payments, veteran disability compensation, public assistance payments, alimony, support money, worker's compensation, loss of time insurance payments, capital gains and any other type of income received; and excluding gifts.

**Historical Data**

Notwithstanding the provisions of Section 1370 of Title 68 of the Oklahoma Statutes, any county of this state with a population of more than three hundred thousand (300,000) according to the latest Federal Decennial Census may levy a sales tax of not to exceed one percent (1%) upon the gross proceeds or gross receipts derived from all sales or services in the county upon which a consumer's sales tax is levied by the state, except as provided in subsection (F) of Section 1357 of Title 68 of the Oklahoma Statutes, subject to the following conditions:

1. The proceeds of such sales tax and the interest thereon shall be used solely for the purpose of development of facilities for lease or conveyance to the government of the United States and any necessary infrastructure changes or improvements directly related to such facilities located within the county. The board of county commissioners of any county that has approved the imposition of a sales tax pursuant to this section may not commence the collection of any such sales tax until an agreement to locate such facility within the county is reached;

2. Before a sales tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by resolution of the board of county commissioners;

3. The monies collected pursuant to the provisions of this section shall only be expended by the board of county commissioners to finance the construction of the facility and any necessary infrastructure changes or improvements directly related to such facility; and

4. Such sales tax can only be imposed for a period not to exceed three (3) years.

Historical Data

A. Notwithstanding the provisions of Section 1370 of Title 68 of the Oklahoma Statutes, any county of this state with a population of more than three hundred thousand (300,000) according to the latest Federal Decennial Census may levy a sales tax of not to exceed one percent (1%) upon the gross proceeds or gross receipts derived from all sales or services in the county upon which a consumer's sales tax is levied by the state, except as provided in paragraph 6 of Section 1357 of Title 68 of the Oklahoma Statutes, subject to the following conditions:

1. The proceeds of such sales tax shall be used solely for the purpose of funding one or more economic development projects;

2. Before a sales tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by resolution of the board of county commissioners;

3. Such sales tax can only be imposed for a period of not to exceed three (3) years; and

4. Any special election called pursuant to this section must be held no later than March 1, 1994.

B. The board of county commissioners shall create a limited-purpose fund and deposit therein any revenue generated by any sales tax levied pursuant to the provisions of subsection A of this section. The fund shall be placed in an insured or collateralized interest-bearing account and the interest which accrues to the fund shall be retained in the fund. Monies in the limited-purpose fund shall be expended only as accumulated and only for the purpose specifically described in paragraph 1 of subsection A of this section.

C. As used in this section, "economic development project" means any project which the board of county commissioners determines will promote, enhance or improve economic conditions within the county.

Historical Data

Added by Laws 1993, c. 275, § 14, eff. July 1, 1993.
A. Notwithstanding the provisions of Section 1370 of Title 68 of the Oklahoma Statutes, any county of this state with a population of more than three hundred thousand (300,000) according to the latest Federal Decennial Census may levy a sales tax of not to exceed one percent (1%) upon the gross proceeds or gross receipts derived from all sales or services in the county upon which a consumer's sales tax is levied by the state, except as provided in paragraph 6 of Section 1357 of Title 68 of the Oklahoma Statutes, subject to the following conditions:

1. The proceeds of such sales tax shall be used solely for the purpose of funding one or more projects for new public improvements;

2. Before a sales tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by resolution of the board of county commissioners;

3. Such sales tax can only be imposed for a period of not to exceed three (3) years; and

4. Any special election called pursuant to this section must be held no later than March 1, 1994.

B. The board of county commissioners shall create a limited-purpose fund and deposit therein any revenue generated by any sales tax levied pursuant to the provisions of subsection A of this section. The fund shall be placed in an insured interest-bearing account and the interest which accrues to the fund shall be retained in the fund. Monies in the limited-purpose fund shall be expended only as accumulated and only for the purpose specifically described in paragraph 1 of subsection A of this section.

C. As used in this section:

1. "Projects for new public improvements" means any new and beneficial change, addition, betterment or enhancement of or upon any real property belonging to a public agency, intended to enhance the value, beauty or utility of said property or to adapt it to new or further purposes; and

2. "Public agency" means the State of Oklahoma and any county, city, public trust or other public entity specifically created by the statutes of the State of Oklahoma or as a result of statutory authorization contained therein.

Historical Data

Title 68. Revenue and Taxation
Chapter 1
Use Tax Code
Article Article 14
Section 1411 - Additional Excise Tax on Storage, Use or Other Consumption of Tangible Personal Property Used, Stored or Consumed in Municipality - Exemptions - Time for Payment - Deductions.
Cite as: O.S. §, __ __

The board of county commissioners of a county levying a county sales tax or the governing body of a municipality levying a municipal sales tax may levy an additional excise tax, at a rate that does not exceed the county or municipal sales tax rate of such county or municipality, whichever is applicable, on the storage, use or other consumption of tangible personal property used, stored or consumed within the county or municipality. This authorization to levy and impose a county or municipal use tax shall be in addition to the tax levied by Section 1402 of this title. Such tax shall be paid by every person storing, using or otherwise consuming, within the county or municipality, tangible personal property purchased or brought into the county or municipality.

The tax levy permitted in this section shall not be levied against tangible personal property intended solely for use outside the county or municipality, but which is stored in the county or municipality pending shipment outside the county or municipality or which is temporarily retained in the county or municipality for the purpose of fabrication, repair, testing, alteration, maintenance or other service.

The additional tax levied pursuant to this section shall be paid at the time of importation or storage of the property within the county or municipality. This tax shall be assessed to only property purchased outside Oklahoma.

Any person liable for payment of the tax authorized pursuant to this section, may deduct from such tax any local, county or municipal sales tax previously paid on such goods or services. However, the amount deducted shall not exceed the amount that would have been due if the taxes imposed by the county or municipality had been levied on the sale of such goods or services.

Historical Data

Cooperative, nonprofit, membership corporations organized or operating under the provisions of the Rural Electric Cooperative Act, Senate Bill No. 141, as enacted by the Seventeenth Oklahoma Legislature, for the generation, transmission and distribution of electric energy, are hereby expressly classified for purposes of taxation. Such corporations are hereinafter referred to as "Cooperatives".

**Historical Data**

Laws 1943, p. 178, § 1; Renumbered from § 861 by Laws 1965, c. 215, § 1.
There is hereby levied on each Cooperative an annual tax which shall equal two percent (2%) of the gross receipts derived by it from the sale and distribution of electric energy during the calendar year. The tax hereby levied shall be payable monthly according to, and as and when the statements shall be made as required in Section 2 of this act. The tax so levied or so imposed shall, when paid as herein provided, be in full and in lieu of any and all other taxes imposed by the state, counties, cities, towns, townships, school district, and other municipalities or political subdivisions of the state on the property of each such cooperative.

Historical Data

Laws 1943, p. 178, § 3; Laws 1965, c. 215, § 1.
On or prior to the first day of May, 1943, and on or before the first day of March of each succeeding year, each such cooperative shall file with the Oklahoma Tax Commission, on forms prescribed by said Commission, a statement of the total number of miles of line of such cooperative, owned, maintained, and operated by such cooperative, in each county and school district of the state as of January first of each year; and each such cooperative shall likewise file a statement of the total number of miles of line owned, maintained, and operated as of January first of each year within each school district of each county with the county treasurer of each county.

Historical Data

All monies, funds and revenues arising, collected, received, by the Oklahoma Tax Commission pursuant to the provisions of this act shall be applied as follows:

(a) Five percent (5%) of all monies collected under the provisions of this act shall be paid to the State Treasurer and placed to the credit of the General Revenue Fund of the State Treasury.

(b) (1) Except as provided in paragraph (2) of this subsection, the remaining ninety-five percent (95%) of all monies collected under this act shall be apportioned and paid each month by the Oklahoma Tax Commission to the school treasurers or school districts of the respective counties in which the remitting cooperative owns and operates property, as defined in Section 1804 of this title, according to the proportion which the number of miles of electrical distribution lines of such cooperative in such school district bears to the total number of miles of such lines owned and operated by such cooperative within the state.

(2) Beginning July 1, 1991, if the amendment to Section 12a of Article X of the Constitution of the State of Oklahoma contained in Enrolled House Joint Resolution No. 1005 of the 1st Extraordinary Session of the 42nd Oklahoma Legislature is approved by the people, the remaining ninety-five percent (95%) of all monies collected under this act shall be remitted to the State Treasurer to be deposited in the Common School Fund.

Historical Data

Title 68. Revenue and Taxation
Chapter 1
Article Article 19
Section 1901 - Real Estate Mortgage Defined.
Cite as: O.S. §, __ __

The words or term "real estate mortgage" as used in this article shall be understood to include every species of conveyance intended to secure the payment of money by lien upon real estate. Any contract for the sale of real estate in which title is retained in the vendor for the purpose of enforcing payment of the balance due shall be deemed a mortgage upon real property. If an indebtedness is secured by both real and personal property, said mortgage shall be deemed to be a mortgage on real property for the purpose of this article. Any contract or agreement by which the indebtedness secured by any mortgage is increased or added to shall be deemed a mortgage of real property for the purposes of this article and shall be taxable as such upon the amount of such increase or addition.

Historical Data

Laws 1965, c. 31, § 2.
A. The following taxes are hereby levied on real estate mortgages:

1. A tax of ten cents ($0.10) for each One Hundred Dollars ($100.00) and each remaining fraction thereof where such mortgage is for five (5) years or more;

2. A tax of eight cents ($0.08) for each One Hundred Dollars ($100.00) for each mortgage where such mortgage is for four (4) years or more but less than five (5) years;

3. A tax of six cents ($0.06) for each One Hundred Dollars ($100.00) where such mortgage is for three (3) years or more but less than four (4) years;

4. A tax of four cents ($0.04) for each One Hundred Dollars ($100.00) where such mortgage is for two (2) years or more but less than three (3) years; and

5. A tax of two cents ($0.02) for each One Hundred Dollars ($100.00) where such mortgage is for less than two (2) years.

If the principal debt or obligation secured by the mortgage is less than One Hundred Dollars ($100.00), a tax of ten cents ($0.10) shall be levied on such mortgage and shall be collected and paid as provided for in this article.

B. In addition to the taxes levied pursuant to the provisions of subsection A of this section, the county treasurer shall collect a fee of Five Dollars ($5.00) on each mortgage presented to the county treasurer for certification. The fees collected pursuant to the provisions of this subsection shall be deposited into a cash account to be known as the "County Treasurer's Mortgage Certification Fee Account". Monies from the account shall be expended by the county treasurer in the lawful operation of the treasurer's office.

C. The tax provided for in subsection A of this section may be paid by the mortgagor, the mortgagee or any other interested party.

Historical Data

If subsequent to the recording of a mortgage on which all taxes, if any, accrued under this article have been paid, a supplemental instrument or mortgage is recorded for the purpose of correcting or perfecting any recorded mortgage, or pursuant to some provision or covenant therein, or an additional mortgage is recorded imposing the lien thereof upon property not originally covered by or not described in such recorded primary mortgage for the purpose of securing the principal indebtedness which is, or under any contingency may be, secured by such recorded primary mortgage, or an assignment of mortgage is recorded, such supplemental instrument or assignment of mortgage or mortgage shall not be subject to the tax or fee levied and imposed by Section 1904 of this title unless it creates or secures a new or further indebtedness or obligation other than the principal indebtedness or obligation secured by or which under any contingency may be secured by the recorded primary mortgage, in which case a tax is levied on such new or further indebtedness or obligation as heretofore provided in Section 1904 of this title, and shall be paid to the county treasurer before the time such instrument or additional mortgage is recorded. If, at the time of recording such instrument, or additional mortgage, any exemption is claimed under this section, there shall be filed with the county treasurer and preserved in the office of the county treasurer a statement under oath of the facts on which such claim for exemption is based. The determination of the county treasurer upon the question of exemption shall be reviewable on appeal to the district court under the same procedure as appeals from the county commissioners to the district court.

**Historical Data**

Title 68. Revenue and Taxation
Chapter 1
Article Article 19
Section 1906 - Mortgages for Indefinite Amounts - Procedure.

Cite as: O.S. §, __ __

If the principal indebtedness secured or which by any contingency may be secured by a mortgage is not determinable from the terms of the mortgage, or if a mortgage is given to secure the performance by the mortgagor, or of any other person of a contract obligation other than the payment of a specific sum of money and the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed therein, such mortgage shall be taxable upon the value of the property covered by the mortgage, which shall be determined by the county treasurer to whom such mortgage is presented for taxation, unless at the time of presenting such mortgage for taxation the owner thereof shall file with the county treasurer a sworn statement of the maximum amount secured by the mortgage. If such maximum amount is expressed in the mortgage or in a sworn statement filed as required by this section, such amount shall be the basis for assessing the tax levied by this article. The statement filed by the owner of a mortgage pursuant to this section shall thereafter at all times be binding upon and conclusive against such owner, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or the mortgaged premises. If the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed in the mortgage or in a sworn statement so authorized by this section, the county treasurer at the time such mortgage is offered for taxation may require the mortgagor or mortgagee to furnish him with proofs as to such facts as he deems necessary for the purpose of computing the value of the property covered by the mortgage, and such proofs shall be preserved in his office. His determination as to the basis for computing the tax on such mortgage shall be subject to review on appeal to the district court under the same procedure as cases appealed from the county commissioners to the district court.

Historical Data

Laws 1965, c. 31, § 2.
No mortgage of real property shall be recorded by any county clerk unless there shall be paid the tax imposed by and as in this article provided. No mortgage of real property which is subject to the taxes levied by this article shall be released, discharged of record or received in evidence in any action or proceeding, nor shall any agreement extending any such mortgage be recorded unless the taxes levied thereon by this article shall have been paid as provided in this article. No judgment or final order in any action or proceeding shall be made for the foreclosure or enforcement of any mortgage which is subject to the taxes levied by this article or of any debt or obligation secured by or which secures any such mortgage unless the taxes levied by this article shall have been paid as provided in this article.

**Historical Data**

In the case of mortgages made by corporations in trust to secure payments of bonds or obligations issued or to be issued thereafter, if the total amount of principal indebtedness which under any contingency may be advanced or accrued, or which may become secured by any such mortgage which is subject to this article has not been advanced or secured thereon or become secured thereby before such mortgage is recorded, it may contain at the end thereof a statement of the amount which at the time of the execution and delivery thereof has been advanced or accrued thereon or which is then secured by such mortgage; thereupon the tax payable on the recording of the mortgage shall be computed on the basis of the amount so stated to have been so advanced or accrued thereon, or which is stated to be secured thereby. Such statement shall thereafter at all times be binding upon and conclusive against the mortgagee, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or in the mortgaged premises. Whenever a further amount is to be advanced under the original mortgage, or shall accrue thereon or become secured thereby, the corporation making such mortgage shall, at or before the time when such amount is to be advanced, accrues or becomes secured, file in the office of the county treasurer in the county where such mortgage has been or is first recorded, a statement, verified by the secretary, treasurer or other proper officer of said corporation of the amount of principal indebtedness to be so advanced, accruing or becoming secured, and the tax on such amount shall become due and payable at the time of filing such statement. Such additional tax shall be paid to the county treasurer in the county where such mortgage has been or is first recorded and a receipt therefor shall be noted in the margin of the record of such mortgage and if requested a duplicate receipt for such payment shall also be given to the party paying such tax and the note of such payment or additional payment or such receipt shall have the same force and effect as the record of receipt of the tax which under this article is payable at or before the recording of the mortgage. If such additional tax is not paid as required by this section, the trust mortgagee shall not certify any bond or other obligation issued on account thereof, and the district attorney of the county in which such mortgage has been or is first recorded may maintain an action against the corporation making such mortgage to recover the amount of such tax, with interest at the rate of one percent (1%) per month from the date when the same became due, and upon recovering such tax and interest such district attorney shall pay the same to the county treasurer of such county in satisfaction of such tax. The corporation making such mortgage or the owner of the property which secures the mortgage debt shall annually within thirty (30) days after July 1st, until the maximum amount of principal indebtedness secured by such mortgage has been advanced, has accrued or become secured and the tax thereon paid, file in the office of the county treasurer in the county where such mortgage has been or is first recorded, a statement, verified by the secretary, treasurer or other proper officer of said corporation, of the total amount of principal indebtedness that has been advanced or has accrued on such mortgage, or has become secured thereby, prior to the first day of July preceding the filing of such statement. A failure to file any statement required by this section within the time required shall subject the corporation making such mortgage to a penalty of One Hundred Dollars ($100.00) per day for each day such failure continues, recoverable by the district attorney of the county in which such mortgage has been or is first recorded. Provided, however, that where a mortgage, or deed of trust, is executed to secure the payment of bonds issued by any domestic railroad, transportation, transmission or industrial corporation and the money derived from the sale of said bonds so secured by said mortgage, or deed of trust, is to be used for the creation, construction, building, improving and erecting of property that will be subject to an ad valorem tax in the county where same is situated, there shall be paid a recording fee on said mortgage, or deed of trust, so executed for recording said mortgage, or deed of trust, the sum of twenty-five cents.
($0.25) for first folio and ten cents ($0.10) for each additional folio and fifty cents ($0.50) for indexing and recorder's certificate instead of the fees designated in this article, and on payment of same shall not be subject to the penalties prescribed in this article.

**Historical Data**

Laws 1965, c. 31, § 2.
When property is in more than one county, or when the real property covered by a mortgage is assessed in more than one county, it shall be the duty of the county treasurer of the county where said mortgage is offered for taxation to ascertain the assessed value of the property in each county and to apportion the amount upon which the tax shall be paid to the county treasurer in each of the said counties upon the basis of the relative assessments. Where the mortgage is a first lien upon the real property situate in another county, it shall be his duty to apportion the amount of the tax property to be credited to said county by ascertaining the valuation of each parcel as appears from the last preceding assessment roll of the county in which such parcel is located, after deducting therefrom the taxable amount of any prior lien. If, however, the whole or a part of the property covered by the mortgage in a county is not assessed in the last preceding assessment roll or rolls of said county in which it is located, or is assessed as a part of a larger tract in such a manner that the assessed value cannot be determined from the assessment rolls or roll, or improvements have been made upon the property so assessed, the county treasurer may determine the value of the property covered by the mortgage and for such purpose may require the mortgagor or mortgagee to furnish him with proofs as to such facts as he deems necessary for the purpose of computing such value, and the value so determined shall be deemed to be the assessed value for the purpose of such apportionment. When the real property covered by a mortgage is located partly within the state and partly without the state, it shall be the duty of the county treasurer to whom said mortgage is offered for taxation to determine what proportion shall be taxable under this article by determining the relative value of the mortgaged property within this state as compared to the total value of the entire mortgaged property, taking into consideration in so doing the amount of all prior encumbrances upon such property or any portion thereof. If a mortgage covering property located partly within the state and partly without the state is presented for taxation before such determination has been made, then there may be presented to the recording officers, with such mortgage, or at the time when the first advance is made on prior advance mortgage as provided in Section 1911 of this article, a statement in duplicate verified by the mortgagor or an officer or a duly authorized agent or attorney of the mortgagor, specifying the value of the property covered by the mortgage within the state and the property covered by the mortgage without the state, stated separately. Such statements shall be filed with the county treasurer. The tax payable under this article shall be computed upon such properties of the principal indebtedness secured by the mortgage or of the sum advanced thereon, as the case may be, as the value of the mortgaged property within the state shall bear to the total value of the entire mortgaged property, as set forth in such statement. In determining the separate values of the property covered by any such mortgage within and without the state for the purpose of ascertaining the proportion of the principal indebtedness secured by the mortgage which is taxable under this Article, the county treasurer shall consider only the value of the tangible property covered by each mortgage, taking into consideration in so doing the amount of all prior encumbrances thereon. For the purpose of determining such value the county treasurer may require the mortgagor or mortgagee to furnish him by affidavit or verified report such information or data as he deems needed for the purpose, or he may take the testimony of the mortgagor or any other person in relation thereto, and if any person whose testimony is desired can be found within the state, may require him by subpoena to attend before him at a specified time and place for the purpose of testifying in relation to the value of said property. He may also determine at the same time the proportion of the tax which shall be paid by the county treasurer who has received the same to the several county treasurers of the respective counties in the state in which parts of the mortgaged property are situated. When such county treasurer shall pay any portion of such tax to the county treasurer of any other county, he shall at the same time file in the office of the county clerk of such county a brief
description of the mortgage on which such tax is paid sufficient to identify the same, together with a
statement of the payment of such tax, and the amount thereof, and the county clerk of such other county
shall note on the margin of the record of such mortgage the fact of such payment, attested by his
signature.

Historical Data

Laws 1965, c. 31, § 2.
The county treasurer shall place to the credit of the common school fund of the county, for distribution as all other common school funds, all money collected under the provisions of this article.

**Historical Data**

Laws 1965, c. 31, § 2.
Every person, firm, association, or corporation engaged in the manufacture of products from lint cotton, wool, synthetic fibers, or any combination thereof, by carding, spinning, making twine, or weaving into cloth, or other processes, or using any property whatever in such enterprise, shall within thirty (30) days after the expiration of the quarter annual period ending the last day of March, June, September and December of each year, file with the County Assessor of the county in which said property so engaged, including all buildings housing such textile mill in which such cotton, wool or synthetic fibers are manufactured, is located, a statement under oath, on a form prescribed by the State Auditor and Inspector, showing the location of the said textile mill within the county, the kind of product manufactured by the said mill, the gross amount thereof produced, the selling price for all such products sold, and the actual cash value of the manufactured product on hand at the place of production, and such other information pertaining thereto, as the county assessor shall require, and shall at the same time pay to the county treasurer of the county a tax equal to one-tenth of one percent (1/10 of 1%) of the gross value of the manufactured product of the said textile mill or mills within such county.

This act is intended to classify property engaged in the manufacture of lint cotton, wool, or synthetic fibers in this State for the purposes of taxation, and the county assessor of any county in which any textile mill is located and operated shall have power to require the operating officers or agents of the said textile mill company or institution to furnish any information by him deemed to be necessary for the purpose of correctly computing the amount of the said tax and to examine the books, records and files of such person, firm, corporation, or association and shall have the power to examine witnesses, and if any witness shall fail or refuse to appear and testify at the summons or requests of the said county assessor, the said county assessor shall certify the facts and the name of the witness so failing and refusing to appear and testify or to produce any book, record or file to the district court of the county having jurisdiction of the party, and said court shall thereupon issue a

summons to said party to appear and give such evidence and produce such books, records and files as may be required and, upon failing to do so, the offending party shall be punished as provided by law in cases of contempt.

The county assessor shall have power to ascertain and determine whether or not any return herein required is a true and correct return of the gross products and of the value thereof of such textile manufactory engaged in the manufacture of textiles in this state.

The payment of the taxes herein imposed shall be in full and in lieu of all taxes by the state, counties, cities, towns, townships, school districts and other municipalities upon any property rights attached to or inherent in the property of the said textile manufactory, and upon any buildings, machinery, engines, spindles, weaving machines, and upon any and all other machinery and appliances and equipments used in and around such textile manufactory producing any manufactured product from lint cotton, wool, or synthetic fibers in the raw state in this state, and actually used in the operation of such textile mill and upon any investment whatever in such property; but the land exclusive of the buildings and such other property than that herein enumerated, and any raw cotton, wool, or synthetic fibers not purchased for and intended to be manufactured on the ad valorem taxing date and thereafter manufactured in said textile
mill or mills, shall be assessed and taxed ad valorem as other property within the taxing district in which such property was situated at the time.

Any person, firm, or corporation who claims that he is erroneously or excessively taxed under this act shall have a right to make complaint before the board of county commissioners in the county in which the textile mill is located, and the said board shall have a right to hear and determine the said complaint as in other cases for the equalization of taxes, and the said property so engaged and devoted to the textile manufacture shall not be subject to ad valorem tax or any other taxes than are herein provided for.

**Historical Data**

Any person who shall make any false oath to any report required by the provisions of this Act, shall be deemed guilty of perjury.

Historical Data

For the purpose of this article:

1. The term "motor vehicle" means and includes every automobile, truck, truck-tractor, or any motor bus or any self-propelled vehicle not operated or driven upon fixed rails or tracks or in the air or on water;

2. The term "vehicle" means and includes every device in, upon, or by which any person or property is, or may be, transported or drawn, excepting devices moved by human or animal power, when not used upon fixed rails or tracks, or in the air or on water;

3. The term "low-speed electrical vehicle" means and includes any four-wheeled electrical vehicle that is powered by an electric motor that draws current from rechargeable storage batteries or other sources of electrical current and whose top speed is greater than twenty (20) miles per hour but not greater than twenty-five (25) miles per hour and is manufactured in compliance with the National Highway Traffic Safety Administration standards for low-speed vehicles in 49 C.F.R. 571.500;

4. The term "automobile" means and includes every motor vehicle constructed and used solely for the transportation of persons for purposes other than for hire or compensation;

5. The term "motorcycle" means and includes every motor vehicle designed to travel on not more than three wheels;

6. The term "truck" means and includes every motor vehicle constructed or used for the transportation of property not falling within the definition of truck-tractor, trailer or semitrailer, as herein defined;

7. The term "truck-tractor" means and includes every motor vehicle of the truck type designed to draw or support the front end of a semitrailer;

8. The term "trailer" means and includes any vehicle designed to be drawn by a truck, tractor or a truck-tractor, but supported upon its own wheels;

9. The term "semitrailer" means and includes any vehicle designed to be attached to, and having its front end supported by a truck, tractor, or truck-tractor;

10. The term "motor bus" means and includes every motor vehicle constructed so as to carry persons, and which is used or rented to carry persons for compensation;

11. The term "manufactured home" means a residential dwelling built in accordance with the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 U.S.C., Section 5401 et seq., and rules promulgated pursuant thereto and the rules promulgated by the Oklahoma Used Motor Vehicle and Parts Commission pursuant to Section 582 of Title 47 of the Oklahoma Statutes;

12. The term "farm tractor" means and includes any vehicle of tractor type owned and operated by the purchaser and used exclusively for agricultural purposes;

13. The terms "legal ownership" and "legally owned" mean the right to possession, whether acquired by purchase, barter, exchange, assignment, gift, operation of law, or in any other manner;

14. The term "person" means and includes natural persons, individuals, partnerships, firms, associations, limited liability companies, corporations, estates, trustees, business trusts, syndicates, this state, any county, city, municipality, school district or other political subdivision of the state, or any corporation or combination acting as a unit or any receiver appointed by any state or federal court; and the use of the singular number shall include the plural number; and
15. The term "Tax Commission" means the Oklahoma Tax Commission.

**Historical Data**

All freight cars owned, operated, rented, leased, or used by any freight line company, equipment company, or mercantile company which are moved over, or used in the operation of, the line of any railroad company, as hereinbefore defined, wholly or partially within this state, are hereby classified for the purpose of taxation; and a tax equivalent to four percent (4%) of the gross revenue in this state, is hereby levied on such freight cars; and such tax shall be in lieu of ad valorem taxes upon such freight cars.

Nothing in this act shall be construed to exempt from ad valorem taxation any real or personal property other than freight cars, or any freight cars which are not operated over the line of any common carrier railroad, as hereinbefore defined, upon which the gross revenue tax herein levied does not apply. It is hereby expressly provided that the provisions of this act shall apply to both public service and private corporations.

Historical Data

A. For taxable years beginning after December 31, 1989, for the privilege of doing business within this state, every state banking association, national banking association and credit union organized under the laws of this state, located or doing business within the limits of the State of Oklahoma shall annually pay to this state a privilege tax at the rate of six percent (6%) of the amount of the taxable income as provided in this section.

B. 1. The privilege tax levied by this section shall be in addition to the franchise tax levied in Article 12 of this title and in lieu of the tax levied by Section 2355 of this title and in lieu of all taxes levied by the State of Oklahoma, or any subdivision thereof, upon the shares of stock or personal property of any banking association or credit union subject to taxation under this section.

2. Nothing in this section shall be construed to exempt the real property of any banking associations or credit unions from taxation to the same extent, according to its value, as other real property is taxed. Nothing herein shall be construed to exempt an association from payment of any fee or tax authorized or levied pursuant to the banking laws.

3. Personal property which is subject to a lease agreement between a bank or credit union, as lessor, and a nonbanking business entity or individual, as lessee, is not exempt from personal property ad valorem taxation. Provided further, that it shall be the duty of the lessee of such personal property to return sworn lists or schedules of their taxable property within each county to the county assessor of such county as provided in Sections 2433 and 2434 of this title.

C. Any tax levied under this section shall accrue on the last day of the taxable year and be payable as provided in Section 2375 of this title. The accrual of such tax for the first taxable year to which this act applies, shall apply notwithstanding the prior accrual of a tax in the same taxable year based upon the net income of the next preceding taxable year; provided, however, any additional deduction enuring to the benefit of the taxpayer shall be deducted in accordance with the optional transitional deduction procedures in Section 2354 of this title.

D. The basis of the tax shall be United States taxable income as defined in paragraph 10 of Section 2353 of this title and any adjustments thereto under the provisions of Section 2358 of this title with the following adjustments:

1. There shall be deducted all interest income on obligations of the United States government and agencies thereof not otherwise exempted and all interest income on obligations of the State of Oklahoma or political subdivisions thereof, including public trust authorities, not otherwise exempted under the laws of this state; and

2. Expense deductions claimed in arriving at taxable income under paragraph 10 of Section 2353 of this title shall be reduced by an amount equal to fifty percent (50%) of excluded interest income on obligations of the United States government or agencies thereof and obligations of the State of Oklahoma or political subdivisions thereof.
E. There shall be allowed a credit against the tax levied in subsection A of this section in an amount equal to the amount of taxable income received by a participating financial institution as defined in Section 2 of this act pursuant to a loan made under the Rural Economic Development Loan Act. Such credit shall be limited each year to five percent (5%) of the amount of annual payroll certified by the Oklahoma Rural Economic Development Loan Program Review Board pursuant to the provisions of paragraph 3 of subsection B of Section 4 of this act with respect to the loan made by the participating financial institution and may be claimed for any number of years necessary until the amount of total credits claimed is equal to the total amount of taxable income received by the participating financial institution pursuant to the loan. Any credit allowed but not used in a taxable year may be carried forward for a period not to exceed five (5) taxable years. In no event shall a credit allowed pursuant to the provisions of this subsection be transferable or refundable.

Historical Data

The provisions of this act shall apply to all taxpayers whose taxable year begins on and after January 1, 1971; provided, however, that in respect to any taxpayer whose taxable year begins in 1970 and ends in 1971, such taxpayer may, at his option, determine his tax under this act or compute his tax liability for such fiscal year ending in 1971, by using the sum of the computations of 1, and 2, as follows:

1. The tax computed under the provisions of the law applicable to the calendar year 1970, multiplied by the ratio of the number of months of the year in 1970, to the total number of months of the taxable year.

2. The tax computed under the provisions of this law applicable to the calendar year 1971, multiplied by the ratio of the number of months of the year in 1971, to the total number of months of the taxable year.

Historical Data

Title 68. Revenue and Taxation
   Chapter 1
   Article Article 24
Cite as: O.S. § __

Historical Data

Title 68. Revenue and Taxation

Chapter 1

Article Article 24


Cite as: O.S. §, ___ ___

Historical Data

Title 68. Revenue and Taxation

Chapter 1

Article Article 24


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Title 68. Revenue and Taxation
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**Historical Data**

Title 68. Revenue and Taxation
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Historical Data

Title 68. Revenue and Taxation
   Chapter 1
   Article 24
   Section 2488 - Renumbered as § 3008 of this title by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992
Cite as: O.S. §, ___

Historical Data

Renumbered as § 3008 of this title by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249,
Title 68. Revenue and Taxation
Chapter 1
Article Article 24
Cite as: O.S. §, __ __

Historical Data

A. Any incorporated city or town in this state is hereby authorized to assess, levy, and collect taxes for general and special purposes of municipal government as the Legislature may levy and collect for purposes of state government except ad valorem property taxes. Provided:

1. Taxes shall be uniform upon the same class subjects, and any tax, charge, or fee levied upon or measured by income or receipts from the sale of products or services shall be uniform upon all classes of taxpayers;

2. Motor vehicles may be taxed by the city or town only when such vehicles are primarily used or located in such city or town for a period of time longer than six (6) months of a taxable year;

3. The provisions of this section shall not be construed to authorize imposition of any tax upon persons, firms, or corporations exempted from other taxation under the provisions of Sections 348.1, 624 and 321 of Title 36 of the Oklahoma Statutes, by reason of payment of taxes imposed under such sections;

4. Cooperatives and communications companies are hereby authorized to pass on to their subscribers in the incorporated city or town involved, the amount of any special municipal fee, charge or tax hereafter assessed or levied on or collected from such cooperatives or communications companies;

5. No earnings, payroll or income taxes may be levied on nonresidents of the cities or towns levying such tax;

6. The governing body of any city or town shall be prohibited from proposing taxing ordinances more often than three times in any calendar year, or twice in any six-month period; and

7. Any revenues derived from a tax authorized by this subsection not dedicated to a limited purpose shall be deposited in the municipal general fund.

B. A sales tax authorized in subsection A of this section may be levied for limited purposes specified in the ordinance levying the tax. Such ordinance shall be submitted to the voters for approval as provided in Section 2705 of this title. Any sales tax levied or any change in the rate of a sales tax levied pursuant to the provisions of this section shall become effective on the first day of the calendar quarter following approval by the voters of the city or town unless another effective date, which shall also be on the first day of a calendar quarter, is specified in the ordinance levying the sales tax or changing the rate of sales tax. Such ordinance shall describe with specificity the projects or expenditures for which the limited-purpose tax levy would be made. The municipal governing body shall create a limited-purpose fund and deposit therein any revenue generated by any tax levied pursuant to this subsection. Money in the fund shall be accumulated from year to year. The fund shall be placed in an insured interest-bearing account and the interest which accrues on the fund shall be retained in the fund. The fund shall be nonfiscal and shall not be considered in computing any levy when the municipality makes its estimate to the excise
board for needed appropriations. Money in the limited-purpose tax fund shall be expended only as accumulated and only for the purposes specifically described in the taxing ordinance as approved by the voters.

C. The Oklahoma Tax Commission shall give notice to all vendors of a rate change at least sixty (60) days prior to the effective date of the rate change. Provided, for purchases from printed catalogs wherein the purchaser computed the tax based upon local tax rates published in the catalog, the rate change shall not be effective until the first day of a calendar quarter after a minimum of one hundred twenty (120) days' notice to vendors. Failure to give notice as required by this section shall delay the effective date of the rate change to the first day of the next calendar quarter.

D. The change in the boundary of a municipality shall be effective, for sales and use tax purposes only, on the first day of a calendar quarter after a minimum of sixty (60) days' notice to vendors.

E. If the proceeds of any sales tax levied by a municipality pursuant to subsection B of this section are being used by the municipality for the purpose of retiring indebtedness incurred by the municipality or by a public trust of which the municipality is a beneficiary for the specific purpose for which the sales tax was imposed, the sales tax shall not be repealed until such time as the indebtedness is retired. However, in no event shall the life of the tax be extended beyond the duration approved by the voters of the municipality. The provisions of this subsection shall apply to all sales tax levies imposed by a municipality and being used by the municipality for the purposes set forth in this subsection prior to or after July 1, 1995.

_Historical Data_

Title 68. Revenue and Taxation  
Chapter 1  
Article Article 27  
Section 2705 - Approval of Taxing Ordinance by Voters.

Cite as: O.S. §.

Any taxes which may be levied by an incorporated city or town as authorized by this act shall not become valid until the ordinance setting the rate of such tax shall have been approved by a majority vote of the registered voters of such incorporated city or town voting on such question at a general or special municipal election and no ordinance shall be resubmitted for ratification within six (6) months following its defeat by the electors.

Historical Data

The provisions of this act shall be cumulative to any existing authority of incorporated cities and towns to raise revenue, and shall not repeal any existing law on the subject excepting those sections enumerated herein.

**Historical Data**

Articles 28, 29, 30 and 31 of Title 68 of the Oklahoma Statutes shall be known and may be cited as the Ad Valorem Tax Code.

**Historical Data**

As used in Section 2801 et seq. of this title:

1. "Accepted standards for mass appraisal practice" means those standards for the collection and analysis of information about taxable properties within a taxing jurisdiction permitting the accurate estimate of fair cash value for similar properties in the jurisdiction either without direct observation of such similar properties or without direct sales price information for such similar properties using a reliable statistical or other method to estimate the values of such properties;

2. "Additional homestead exemption" means the exemption provided by Section 2890 of this title;

3. "Assessor" means the county assessor and, unless the context clearly requires otherwise, deputy assessors and persons employed by the county assessor in performance of duties imposed by law;

4. "Assess and value" means to establish the fair cash value of taxable real and personal property pursuant to requirements of law;

5. "Assessed valuation" or "assessed value" means the taxable value of real or personal property either of individual items of personal property or parcels of real property or the aggregate total of such individual taxable items or parcels within a jurisdiction;

6. "Assessment ratio" means the relationship between assessed value and fair cash value for a county or for use categories within a county expressed as a percentage determined in the annual equalization ratio study;

7. "Assessment roll" means a computerized or noncomputerized record required by law to be kept by the county assessor and containing information about property within a taxing jurisdiction;

8. "Assessment year" means the year beginning January 1 of each calendar year and ending on December 31 preceding the following January 1 assessment date;

9. "Circuit breaker" means the form of property tax relief provided by Sections 2904 through 2911 of this title;

10. "Class of subjects" means a category of property specifically designated pursuant to provisions of the Oklahoma Constitution for purposes of ad valorem taxation;

11. "Code" means the Ad Valorem Tax Code, Section 2801 et seq. of this title;

12. "Coefficient of dispersion" means a statistical measure of assessment uniformity for a category of property or for all property within a taxing jurisdiction;
13. "Confidence level" means a statistical procedure for determining the degree of reliability for use in reporting the assessment ratio for a taxing jurisdiction;

14. "Cost approach" means a method used to establish the fair cash value of property involving an estimate of current construction cost of improvements, subtracting accrued depreciation and adding the value of land;

15. "County board of equalization" means the board which, upon hearing competent evidence, has the authority to correct and adjust the assessment rolls in its respective county to conform to fair cash value and such other responsibilities as prescribed in Section 2801 et seq. of this title;

16. "Equalization" means the process for making adjustments to taxable property values within a county by analyzing the relationships between assessed values and fair cash values in one or more use categories within the county or between counties by analyzing the relationship between assessed value and fair cash value in each county;

17. "Equalization ratio study" means the analysis of the relationships between assessed values and fair cash values in the manner provided by law;

18. "Fair cash value" means the value or price at which a willing buyer would purchase property and a willing seller would sell property if both parties are knowledgeable about the property and its uses and if neither party is under any undue pressure to buy or sell and for real property shall mean the value for the highest and best use for which such property was actually used, or was previously classified for use, during the calendar year next preceding the applicable January 1 assessment date;

19. "Homestead exemption" means the reduction in the taxable value of a homestead as authorized by law;

20. "Income and expense approach" means a method to estimate fair cash value of a property by determining the present value of the projected income stream;

21. "List and assess" means the process by which taxable property is discovered, its description recorded for purposes of ad valorem taxation and its fair cash value and taxable value are established;

22. "Mill" or "millage" means the rate of tax imposed upon taxable value. One (1) mill equals One Dollar ($1.00) of tax for each One Thousand Dollars ($1,000.00) of taxable value;

23. "Multiple regression analysis" means a statistical technique for estimating unknown data on the basis of known and available data;

24. "Parcel" means a contiguous area of land described in a single description by a deed or other instrument or as one of a number of lots on a plat or plan, separately owned and capable of being separately conveyed;

25. "Sales comparison approach" means the collection, verification, and screening of sales data, stratification of sales information for purposes of comparison and use of such information to establish the fair cash value of taxable property;

26. "State Board of Equalization" means the Board responsible for valuation of railroad, airline and public service corporation property and the adjustment and equalization of all property values both centrally and locally assessed;
27. "Taxable value" means the percentage of fair cash value, less applicable exemptions, upon which an ad valorem tax rate is levied pursuant to the provisions of section 8 of Article X of the Oklahoma Constitution;

28. "Use category" means a subcategory of real property, that is either agricultural use, residential use or commercial/industrial use but does not and shall not constitute a class of subjects within the meaning of the Oklahoma Constitution for purposes of ad valorem taxation;

29. "Use value" means the basis for establishing fair cash value of real property pursuant to the requirement of Section 8 of Article X, the Oklahoma Constitution; and

30. "Visual inspection program" means the program required in order to gather data about real property from physical examination of the property and improvements in order to establish the fair cash values of properties so inspected at least once each four (4) years and the fair cash values of similar properties on an annual basis.

**Historical Data**

A. The Legislature, pursuant to authority of Article X, Section 22 of the Oklahoma Constitution, hereby classifies the following types of property for purposes of ad valorem taxation:

1. Real property;

2. Personal property, except as provided in paragraph 3 of this subsection;

3. Personal property which is household goods of the head of families and livestock employed in support of the family in those counties which have exempted such property pursuant to subsection (b) of Section 6 of Article X of the Oklahoma Constitution;

4. Public service corporation property; and

5. Railroad and air carrier property.

B. Valuation of each class of subjects shall be made by a method appropriate for each class or any subclass thereof, as established by the Ad Valorem Division of the Oklahoma Tax Commission.

C. Classification as provided by this section shall require uniform treatment of each item within a class or any subclass as provided in Article X, Section 5 of the Oklahoma Constitution.

**Historical Data**

All property in this state, whether real or personal, except that which is specifically exempt by law, and except that which is relieved of ad valorem taxation by reason of the payment of an in lieu tax, shall be subject to ad valorem taxation.

**Historical Data**

Title 68. Revenue and Taxation
Chapter 1
Article Article 28
Section 2805 - Fees or Taxes in Lieu of Ad Valorem Tax.
Cite as: O.S. §, __ __

The following fees or taxes levied by the provisions of the Oklahoma Statutes shall be in lieu of ad valorem tax, whether in lieu of real property tax, personal property tax, or both as provided by law:

1. The registration fees and taxes imposed upon aircraft by Section 251 et seq. of Title 3 of the Oklahoma Statutes;

2. Registration fees for motor vehicles as provided in Section 1103 of Title 47 of the Oklahoma Statutes, except as otherwise specifically provided;

3. The fee imposed upon transfers of used vehicles in lieu of the ad valorem tax upon inventories of used motor vehicles by Section 1137.1 of Title 47 of the Oklahoma Statutes;

4. The registration and license fees imposed upon vessels and motors pursuant to the Oklahoma Vessel and Motor Registration Act, Section 4001 et seq. of Title 63 of the Oklahoma Statutes;

5. The taxes levied upon the gross production of substances pursuant to Section 1001 of this title;

6. The taxes levied upon the gross production of substances pursuant to Section 1020 of this title;

7. The tax imposed upon gross receipts pursuant to Section 1803 of this title;

8. The tax imposed upon certain textile products pursuant to Section 2001 of this title;

9. The tax imposed upon certain freight cars pursuant to Section 2202 of this title;

10. The tax imposed on certain parts of the inventories, both new and used items, owned and/or possessed for sale by retailers of farm tractors and other equipment pursuant to Sections 1 through 4 of this act;

11. The tax imposed upon inventories of new vehicles and certain vessels pursuant to Section 5301 of this title; and

12. Such other fees or taxes as may be expressly provided by law to be in lieu of ad valorem taxation.

Historical Data

Real property, for the purpose of ad valorem taxation, shall be construed to mean the land itself, and all rights and privileges thereto belonging or in any wise appertaining, such as permanent irrigation, or any other right or privilege that adds value to real property, and all mines, minerals, quarries and trees on or under the same, and all buildings, structures and improvements or other fixtures, including but not limited to improvements such as barns, bins or cattle pens, or other improvements or fixtures of whatsoever kind thereon, exclusive of such machinery and fixtures on the same as are, for the purpose of ad valorem taxation, defined as personal property.

Historical Data

Personal property, for the purpose of ad valorem taxation, shall be construed to include:

1. All goods, chattels and effects;

2. All improvements made by others upon lands, the fee of which is vested in the United States or this state; all improvements, including elevators and other structures, upon lands, the title to which is vested in any railway company or other corporation whose property is not subject to the same mode and rule of taxation as other property; and all improvements on leased lands that do not become a part of the realty;

3. The dormant, and other stock of nurserymen, including all trees, shrubs and plants that have been dug and placed in bins or storage, and are ready for sale. The trees, shrubs or plants of a nurseryman shall be "growing crops" within the meaning of Section 6 of Article X of the Oklahoma Constitution and exempt from ad valorem taxation, if such trees, shrubs or plants are grown upon the premises of the nurseryman, removed from the earth on such premises prior to any preparation for resale, and if such trees, shrubs or plants are held for resale in a manner that will permit the continued growth or development of the tree, shrub or plant;

4. All horses, cattle, mules, asses, sheep, swine, goats and other livestock including poultry, and commercially raised livestock including but not limited to animals of the families bovidae, cervidae and antilocapridae or birds of the ratite group. Such livestock or poultry having a speculative value, by reason of the fact that the same is subject to registration in some recognized association, shall be assessed on the market value as though the same had no speculative value;

5. All household furniture, including gold and silver plate, musical instruments, watches and jewelry;

6. Personal, private or professional libraries;

7. All wagons, vehicles or carriages and all farm tractors, implements or machinery appertaining to agricultural labor; and all types of motors, feed grinders, pumps for irrigation and other irrigation equipment;

8. All machinery and materials used by manufacturers, and all manufactured articles, including all machinery and equipment of cotton gins, cottonseed oil mills, newspaper and printing plants, refineries, gasoline plants, flour and grain mills and elevators, bakeries, ice plants, laundries, automobile assembly plants, repair shops, breweries, radio broadcasting stations, tractors, graders, road machinery and equipment, and all other similar or related plants or industries;

9. All goods and capital employed in merchandising;

10. All abstractors’ books and the records contained therein; and equipment and all other personal property and records and files of mercantile credit reporting organizations;
11. All agricultural implements or machinery, goods, wares, merchandise, or other chattels, in this state, in possession of, or under the control of, or held for sale by, any warehouseman, agent, factor or representative in any capacity of any manufacturer, or any dealer or agent of any such manufacturer;

12.

a. All tanks and containers used to store or hold crude oil or any of its products or byproducts and all tanks and containers used to store or hold gasoline, water, or other liquids or gases,

b. All oil, gas, water or other pipelines,

c. All telegraph and telephone lines,

d. All railroad tracks,

e. All oil and petroleum products in storage; and

13. All other property, having an actual, constructive or taxable situs in this state, and not included within the definition of real property.

Historical Data

For purposes of the exemption authorized pursuant to subsection (b) of Section 6 of Article X of the Oklahoma Constitution, "livestock employed in support of the family" means all horses, cattle, mules, asses, sheep, swine, goats, poultry and any other livestock.

**Historical Data**

Title 68. Revenue and Taxation
Chapter 1
Article Article 28
Section 2808 - Terms Defined.

A. As used in the Ad Valorem Tax Code:

1. "Public service corporation" means all transportation companies, transmission companies, all gas, electric, light, heat and power companies and all waterworks and water power companies, and all persons authorized to exercise the right of eminent domain or to use or occupy any right-of-way, street, alley, or public highway, along, over or under the same in a manner not permitted to the general public.

2. "Transportation company" means any company, corporation, trustee, receiver, or any other person owning, leasing or operating for hire, a street railway, canal, steamboat line, and also any sleeping car company, parlor car company and express company, and any other company, trustee, or person in any way engaged in such business as a common carrier. As used in the Ad Valorem Tax Code, the term "transportation company" shall not include any railroad or any air carrier. However, all railroad and air carrier property shall continue to be valued and assessed by the State Board of Equalization for purposes of ad valorem taxation.

3. "Transmission company" means any company, corporation, trustee, receiver, or other person owning, leasing or operating for hire any telegraph or telephone line or radio broadcasting system; and

4. "Person" means individuals, partnerships, associations, and corporations in the singular as well as plural number.

B. As used in the Ad Valorem Tax Code, the terms "transmission company" and "public service corporation" shall not be construed to include cable television companies.

C. Any real or personal property used by any company, corporation, trustee, receiver, or other person owning, leasing, or operating for hire any pipeline or oil or gas gathering system which was assessed by the State Board of Equalization after January 1, 1997, shall continue to be assessed by the State Board of Equalization through ad valorem tax year 1998.

Historical Data

A. Each farm tractor in the state shall be subject to ad valorem taxation and shall be returned and assessed as other personal property.

B. The term farm tractor as used in this section and in the Ad Valorem Tax Code is hereby defined to be any motor vehicle of tractor type designed and used primarily as a farm implement for drawing plows, listers, mowing machines, harvesters, and other implements of husbandry on a farm, or any motor vehicle of tractor type used for the purpose of hauling farm products, by the producer thereof, from farm to farm, or from farm to market.

C. No tractor shall be designated a farm tractor unless it is used in whole or in part by the owner thereof upon, or in connection with, a farm owned, leased or operated by such tractor owner.

**Historical Data**

A. Upon locating a manufactured home which is not registered as required pursuant to the provisions of Title 47 of the Oklahoma Statutes or is not listed and assessed for ad valorem taxation pursuant to the provisions of the Ad Valorem Tax Code, the county assessor of the county in which the manufactured home is located shall list and assess the manufactured home, and place the home on the tax rolls as required by law. The county assessor shall cause such manufactured home to be entered on the assessment rolls and tax rolls for the year or years not to exceed three (3) years omitted pursuant to the provisions of Section 2844 of this title whether or not such manufactured home had situs in such county on January 1 of the year in which the manufactured home was located. No manufactured home shall be entered upon the assessment roll of any county for an assessment year in which the manufactured home was previously assessed for ad valorem taxation in such county or any other county of this state. The county assessor may use the following method to determine the fair cash value of such a manufactured home:

1. If a bill of sale is provided to the county assessor, the actual consideration reflected thereon may be used as the fair cash value; or

2. If a bill of sale is not provided to the county assessor, the total delivered price may be used as the fair cash value, depreciated at a rate of ten percent (10%) per year for the first three (3) years of age of such manufactured home and at a rate of three percent (3%) per year for each year thereafter until accumulated depreciation shall equal eighty percent (80%), after which the depreciated fair cash value shall remain at such level.

B. The county assessor of the county in which a manufactured home is located shall require satisfactory proof of registration, payment of ad valorem taxes and excise taxes on a manufactured home. An ad valorem tax receipt for a manufactured home presented as evidence of payment of ad valorem taxes for such home shall be conclusive as to proper payment of ad valorem taxes upon such home for all assessment years preceding the year of the receipt by the county issuing such receipt.

C. Any person owning a manufactured home and refusing to show satisfactory proof of registration of such manufactured home pursuant to the provisions of this section or payment of ad valorem taxes, if due, pursuant to the provisions of the Ad Valorem Tax Code upon demand by the county assessor of the county in which the manufactured home is located, upon conviction, shall be guilty of a misdemeanor.

D. A used manufactured home held for resale, on a sales lot, by a licensed manufactured housing dealer on January 1, shall be exempt from ad valorem taxation and the dealer shall be required to obtain a current certificate of title and registration decal for the manufactured home. A purchaser of a used manufactured home held for resale for which a certificate of title and registration decal has been obtained shall provide to the county assessor of the county in which the home is to be located the information specified in subsection E of Section 2813 of this title. The manufactured home shall not be subject to ad valorem taxation until the first January 1 date following the date of purchase.

Historical Data
A. Subject to the provisions of subsection B of Section 2813 of this title, a manufactured home which is located on land owned by the owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is real property pursuant to the provisions of the Ad Valorem Tax Code. The person owning and residing in such manufactured home may apply for homestead exemption. The county assessor shall approve the application of such person if all requirements of law for such exemption have been met.

B. A manufactured home which is located on land not owned by the owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is personal property pursuant to the provisions of the Ad Valorem Tax Code.

C. Each year that a manufactured home is subject to ad valorem taxes as provided by law, the county assessor and the county treasurer shall transmit the information relating to ad valorem tax payment to the Oklahoma Tax Commission which shall identify the manufactured home and record the payment in the computer system provided for by Section 1113 of Title 47 of the Oklahoma Statutes. The county assessor and treasurer of each county shall provide such information as may be required in order to implement the provisions of this section.

Historical Data

A. On the first day of January of each year, the county assessor of the county in which a manufactured home is located shall list, assess and tax such manufactured home as required by the provisions of Section 2812 of this title and the Ad Valorem Tax Code, Section 2801 et seq. of this title.

B. In addition to the other requirements prescribed by law for the listing and assessing of real property pursuant to the provisions of the Ad Valorem Tax Code, when listing the value of real property on which a manufactured home is located and owned by the person owning the manufactured home and when listing the value of the improvements thereon, the county assessor shall separately describe and identify the value of the manufactured home apart from other real property and the value of the other improvements thereon. The value of the real property, the manufactured home, and the other improvements shall be shown separately.

C. Except as authorized by subsection E of this section, when a manufactured home is moved, or whenever title to a manufactured home is transferred, any county treasurer shall collect all ad valorem taxes due for the current calendar year and all delinquent taxes due and owing prior to the change of title or location and shall issue a receipt of taxes paid, which shall be a Form 936, and a tax payment decal. These transactions may be handled by mail or facsimile transmission at the option of the taxpayer, except for tax payments which shall be handled either by mail or in person.

D. After issuance of a receipt of taxes paid and a decal pursuant to the provisions of subsection C of this section and after notification by the county treasurer of such payment, the county assessor of the county in which the manufactured home is located shall furnish to the county assessor of the county where the manufactured home is to be located, the following information:

1. The name of the owner of the manufactured home;

2. The serial number or identification number of the manufactured home;

3. The registration number given to the manufactured home by the Oklahoma Tax Commission;

4. The address or legal description where the manufactured home is to be located;

5. The actual retail selling price of the manufactured home, excluding Oklahoma state taxes; and

6. Any other information necessary to enable the county assessor to list and assess the proper ad valorem taxes for the manufactured home for the following year.

E. When lawfully repossessing a manufactured home which has been listed and assessed as real property pursuant to the provisions of subsection A of Section 2812 of this title, a holder of a perfected security interest in the home is authorized to pay the ad valorem taxes for the full current year and any registration fees or ad valorem taxes which may be due for any prior year on the manufactured home based on the assessed value of the home pursuant to the provisions of subsection B of this section apart
from other real property and the other improvements thereon. When lawfully repossessing a manufactured home which has been listed and assessed as personal property pursuant to the provisions of subsection B of Section 2812 of this title, a holder of a perfected security interest in the home is authorized to pay the ad valorem taxes for the full current year and any registration fees or ad valorem taxes which may be due for any prior years. The county treasurer shall issue a receipt of taxes paid to said holder and a decal showing the payment of such taxes. Such receipt shall be issued notwithstanding the existence of a tax sale certificate issued as a result of a tax sale to a purchaser of property upon which a manufactured home is located and for which the holder of a perfected security interest makes payment as authorized by this subsection. Such receipt shall be issued if the procedures prescribed by Section 3106 of this title are followed. If a tax sale certificate has been issued as required by law and the notice of sale contained the statement concerning the right of a secured party to repossess the manufactured home, the amount of taxes paid by the holder of the security interest shall be refunded to the holder of the tax sale certificate. The receipt shall be evidence of payment of the ad valorem taxes for purposes of obtaining a permit. The Department shall issue a permit immediately to the holder of a perfected security interest or licensed representative thereof, if the holder or representative is bonded by the state, to move the manufactured home to a secure location with a repossession affidavit. However, all excise taxes and ad valorem taxes due on such a manufactured home shall be required to be paid within thirty (30) days of the issuance of the permit. A certificate of title for a manufactured home shall not be issued pursuant to a repossession prior to the furnishing of proof satisfactory to the Oklahoma Tax Commission or motor license agent that all ad valorem taxes due have been paid. If the home is subject to registration pursuant to the provisions of the Oklahoma Vehicle License and Registration Act, the holder of a perfected security interest in a manufactured home may repossess the manufactured home and transport the manufactured home within the state for the purpose of securing the property after registering the manufactured home pursuant to the provisions of Section 1113 or 1117 of Title 47 of the Oklahoma Statutes.

F. 1. The decal shall be affixed to the manufactured home license plate as evidence of the ad valorem tax paid and shall remain on the license plate, which shall be affixed to the exterior of the manufactured home, while the manufactured home is in transit.

2. It shall be a misdemeanor for any person to transport or cause to be transported a manufactured home without the decal affixed as required by this section.

3. The decal issued pursuant to subsection C of this section shall be of such size, color, design and numbering as the Tax Commission may direct. The tax payment decals shall be made with reflectionized material so as to provide effective and dependable brighteners during the service period for which the tax payment decal is issued. The Tax Commission shall issue such tax payment decals to the various county treasurers of the state in order for a manufactured home owner or repossessor to move the manufactured home.

**Historical Data**

There is hereby created the office of county assessor in and for each county of this state, which office shall be filled in the same manner as provided by Section 131 of Title 19 of the Oklahoma Statutes.

**Historical Data**

The county assessor shall take an oath that he will assess all property as provided by law, and he shall maintain his office at the county seat, which office shall be provided, furnished and maintained as required by law.

Historical Data

All elected county officers may not be subject to any legal or disciplinary action for causes related to job performance and the assessment of a specific parcel of property unless the owner of the specific parcel of property has already exhausted the remedies provided in Sections 2876, 2877 and 2880.1 of Title 68 of the Oklahoma Statutes.

**Historical Data**

Laws 2000, c. 60, § 1, eff. November 1, 2000.
A. The Director of the Ad Valorem Division of the Oklahoma Tax Commission, the first deputy within such division, all field analysts or equalization and assessment analysts within such division, each elected county assessor assuming office on or after January 1, 1991, all first deputies within such assessors' offices and all personnel involved in the actual appraisal of real property shall be required to achieve educational accreditation as prescribed by this section. Such accreditation shall be achieved within the time prescribed. Failure to achieve such accreditation shall result in forfeiture of office or termination of employment. A vacancy in a public office created for failure to achieve such accreditation shall be filled in the manner provided by law.

B. Accreditation for persons designated in subsection A of this section shall consist of initial accreditation and advanced accreditation as follows:

1. Within one (1) year from the date an assessor is elected to office, the assessor shall be required to successfully complete initial accreditation. If the assessor does not successfully complete testing or some part of the requirement, initial accreditation shall be completed within eighteen (18) months from the date of the assessor's election to office. Initial accreditation shall consist of successful completion of two (2) academic units. The first academic unit shall consist of basic ad valorem taxation law, legal responsibilities of the assessor's office, the role of the county assessor, valuation requirements and assessment administration. The second academic unit shall consist of basic appraisal and assessment processes.

2. Within one (1) year from the completion date of initial accreditation, the assessor shall be required to successfully complete advanced accreditation. If the assessor does not successfully complete advanced accreditation testing or some part of the requirement, advanced accreditation shall be completed by July 1, 1995, for persons holding office on May 27, 1993, or for persons assuming office after May 27, 1993, within eighteen (18) months from the date initial accreditation is completed. Advanced accreditation shall consist of successful completion of four (4) academic units. Each unit shall consist of one of the following topics:

   a. appraisal procedures,

   b. valuation of personal property,

   c. valuation of agricultural property, and

   d. mass appraisal procedures.

3. A county assessor's deputy not previously accredited pursuant to paragraphs 1 and 2 of this subsection shall be subject to the same requirements as the county assessor. Failure to complete the accreditations within the times prescribed shall result in dismissal of the deputy.

4. For any person required to achieve accreditation pursuant to this section and for whom the period of time to complete the accreditation is not otherwise prescribed, the accreditation shall be
completed within eighteen (18) months of January 1, 1991 or within eighteen (18) months of the beginning date of employment if such person is initially employed after January 1, 1991.

C. Each county assessor who has successfully completed advanced accreditation shall thereafter be required to complete a continuing education requirement of thirty (30) hours every three (3) years. Failure to complete the continuing education requirement shall result in forfeiture of any travel reimbursement until the requirement is completed. Continuing education shall consist of successful completion of academic units on changes in Oklahoma Statutes affecting ad valorem taxation, real estate or appraisal, valuation and appraisal methods, mass appraisal methods or other topics appropriate to the improvement of county assessor's offices. A deputy who has completed advanced accreditation as required by this section shall be subject to the continuing education requirement.

D. The Oklahoma State University Center for Local Government Technology, in cooperation with the Oklahoma Tax Commission and the County Assessors' Association, shall develop educational requirements, curriculum materials, appropriate study resources and examinations for an education program for accreditation purposes established in this section. The Center for Local Government Technology shall provide necessary classes, seminars and materials in support of the accreditation requirements. Nothing in this section shall be construed to prohibit use of the International Association of Assessing Officers' course work, where applicable, or any of its professional designations, as a substitute for or supplement to the accreditation program requirements.

E. For purposes of the administration of the accreditation requirements, the Oklahoma State University Center for Local Government Technology shall be responsible for keeping an official record as to the accreditation of individual county assessors and deputies and others who are required to achieve accreditation. Such record shall be the sole responsibility of Oklahoma State University and shall be defined as an open record under Section 24A.1 et seq. of Title 51 of the Oklahoma Statutes. The Oklahoma State University Center for Local Government Technology shall be responsible for forwarding only the pass/fail results of individual testing to the Oklahoma Tax Commission. The Oklahoma Tax Commission shall issue the accreditations to all persons who have so qualified. The university may charge a reasonable fee to defray the cost of sponsoring the educational accreditation academic units required by this section.

**Historical Data**

A. All taxable personal property, except intangible personal property, personal property exempt from ad
valorem taxation, or household personal property, shall be listed and assessed each year at its fair cash
value, estimated at the price it would bring at a fair voluntary sale, as of January 1.

The fair cash value of household personal property shall be valued at ten percent (10%) of the appraised
value of the improvement to the residential real property within which such personal property is located as
of January 1 each year. The assessment of household personal property as provided by this section may
be altered by the taxpayer listing such property at its actual fair cash value. For purposes of establishing
the value of household personal property, pursuant to the requirement of Section 8 of Article X of the
Oklahoma Constitution, the percentage of value prescribed by this section for the household personal
property shall be presumed to constitute the fair cash value of the personal property.

All unmanufactured farm products shall be assessed and valued as of the preceding May 31. Every
person, firm, company, association, or corporation, in making the assessment, shall assess all
unmanufactured farm products owned by the person, firm, company, association or corporation on the
preceding May 31, at its fair cash value on that date instead of January 1.

Stocks of goods, wares and merchandise shall be assessed at the value of the average amount on hand
during the preceding year, or the average amount on hand during the part of the preceding year the stock
of goods, wares or merchandise was at its January 1 location.

B. All taxable real property shall be assessed annually as of January 1, at its fair cash value, estimated at
the price it would bring at a fair voluntary sale for:

1. The highest and best use for which the property was actually used during the preceding calendar year;
or

2. The highest and best use for which the property was last classified for use if not actually used during
the preceding calendar year.

The Ad Valorem Division of the Tax Commission shall be responsible for the promulgation of rules which
shall be followed by each county assessor of the state, for the purposes of providing for the equitable use
valuation of locally assessed real property in this state. Agricultural land and nonresidential improvements
necessary or convenient for agricultural purposes shall be assessed for ad valorem taxation based upon
the highest and best use for which the property was actually used, or was previously classified for use,
during the calendar year next preceding January 1 on which the assessment is made.

C. The use value of agricultural land shall be based on the income capitalization approach using cash
rent. The rental income shall be calculated using the direct capitalization method based upon factors
including, but not limited to:

1. Soil types, as depicted on soil maps published by the Natural Resources Conservation Service of the
United States Department of Agriculture;
2. Soil productivity indices approved by the Ad Valorem Division of the Tax Commission;

3. The specific agricultural purpose of the soil based on use categories approved by the Ad Valorem Division of the Tax Commission; and

4. A capitalization rate to be determined annually by the Ad Valorem Division of the Tax Commission based on the sum of the average first mortgage interest rate charged by the Federal Land Bank for the immediately preceding five (5) years, weighted with the prevailing rate or rates for additional loans or equity, and the effective tax rate.

The final use value will be calculated using the soil productivity indices and the agricultural use classification as defined by rules promulgated by the State Board of Equalization. This subsection shall not be construed in a manner which is inconsistent with the duties, powers and authority of the Board as to valuation of the counties as fixed and defined by Section 21 of Article X of the Oklahoma Constitution.

However, in calculating the use value of buffer strips as defined in Section 2817.2 of this title, exclusive consideration shall be based on income production from such buffer strips, not including federal or state subsidies, when valued as required by subsection C of Section 2817.2 of this title.

D. The use value of nonresidential improvements on agricultural land shall be based on the cost approach to value estimation using currently updated cost manuals published by the Marshall and Swift Company or similar cost manuals approved by the Ad Valorem Division of the Tax Commission. The use value estimates for the nonresidential improvements shall take obsolescence and depreciation into consideration in addition to necessary adjustments for local variations in the cost of labor and materials. This section shall not be construed in a manner which is inconsistent with the duties, powers and authority of the Board as to equalization of valuation of the counties as determined and defined by Section 21 of Article X of the Oklahoma Constitution.

The use value of facilities used for poultry production shall be determined according to the following procedures:

1. The Ad Valorem Division of the Tax Commission is hereby directed to develop a standard system of valuation of both real and personal property of such facilities, which shall be used by all county assessors in this state, under which valuation based on the following shall be presumed to be the fair cash value of the property:

   a. for real property, a ten-year depreciation schedule, at the end of which the residual value is twenty percent (20%) of the value of the facility during its first year of operation, and

   b. for personal property, a five-year depreciation schedule, at the end of which the residual value is zero;

2. Such facilities shall be valued only in comparison to other facilities used exclusively for poultry production. Such a facility which is no longer used for poultry production shall be deemed to have no productive use;

3. During the first year such a facility is placed on the tax rolls, its fair cash value shall be presumed to be the lesser of the actual purchase price or the actual documented cost of construction; and

4. For the purpose of determining the valuation of nonresidential improvements used for poultry production, the provisions of this subsection shall be applicable and such improvements shall not be considered to be commercial property.
E. The value of investment in property used exclusively by a small oil refinery, as defined in Section 2 of this act, that is used wholly as a facility, device or method for the desulphurization of gasoline or diesel fuel shall not be included in the capitalization used in the determination of fair market value of a small oil refinery.

F. The transfer of real property without a change in its use classification shall not require a reassessment thereof based exclusively upon the sale value of the property. However, if the county assessor determines:

1. That by reason of the transfer of a property there is a change in the actual use or classification of the property; or

2. That by reason of the amount of the sales consideration it is obvious that the use classification prior to the transfer of the property is not commensurate with and would not justify the amount of the sales consideration of the property;

then the assessor shall, in either event, reassess the property for the new use classification for which the property is being used, or, the highest and best use classification for which the property may, by reason of the transfer, be classified for use.

G. When the term “fair cash value" or the language “fair cash value, estimated at the price it would bring at a fair voluntary sale" is used in the Ad Valorem Tax Code, in connection with and in relation to the assessment of real property, it is defined to mean and shall be given the meaning ascribed and assigned to it in this section and when the term or language is used in the Code in connection with the assessment of personal property it shall be given its ordinary or literal meaning.

H. Where any real property is zoned for a use by a proper zoning authority, and the use of the property has not been changed, the use and not zoning shall determine assessment. Any reassessment required shall be effective January 1 following the change in use. Taxable real property need not be listed annually with the county assessor.

I. If any real property shall become taxable after January 1 of any year, the county assessor shall assess the same and place it upon the tax rolls for the next ensuing year. When any building is constructed upon land after January 1 of any year, the value of the building shall be added by the county assessor to the assessed valuation of the land upon which the building is constructed at the fair cash value thereof for the next ensuing year. However, the building shall be deemed to have a value for assessment purposes of the fair cash value of the materials used in such building only, until the building and the land on which the building is located shall have been conveyed to a bona fide purchaser or shall have been occupied or used for any purpose other than as a sales office by the owner thereof, or shall have been leased, whichever event shall first occur. The county assessor shall continue to assess the building based upon the fair market value of the materials used therein until the building and land upon which the building is located shall have been conveyed to a bona fide purchaser or is occupied or used for any purpose other than as a sales office by the owner thereof, or is leased, whichever event shall first occur. However, the fair cash value of a lot in any platted addition or a subdivision in a city, town or county zoned for residential, commercial, industrial or other use shall be deemed to be the total purchase price paid by the developer of the addition or subdivision for the land comprising the platted addition or subdivision divided by the number of lots contained in the addition or subdivision until the lot with building or buildings located thereon shall have been conveyed to a bona fide purchaser or shall have been occupied other than as a sales office by the owner thereof, or shall have been leased, whichever event shall first occur. The cost of any land or improvements to any real property required to be dedicated to public use, including, but not limited to, streets, curbs, gutters, sidewalks, storm or sanitary sewers, utilities, detention or retention ponds, easements, parks or reserves shall not be utilized by the county assessor in the valuation of any real property for assessment purposes.
J. In case improvements on land or personal property located therein or thereon are destroyed by fire, lightning, storm, winds, floodwaters, overflow of streams or other cause, or the value of land is impaired, damaged or destroyed by fire, lightning, storm, winds, floodwaters, overflow of streams or other cause, after January 1 and before the adjournment of the county board of equalization during any year, the county board of equalization, in cooperation with the county assessor, shall determine the amount of damage, and shall make an order directing the assessment of the property for that year at the fair cash value of the property, as defined herein, taking into account the damage occasioned by fire, lightning, storm, winds, floodwaters, overflow of streams or other cause.

**Historical Data**

A. For purposes of implementing Section 8B of Article X of the Oklahoma Constitution, the fair cash value of locally assessed real property shall not be automatically increased five percent (5%) each year, the five-percent limitation on the increase in the fair cash value shall not be cumulative, and the five-percent limitation shall not be considered as a twenty-percent increase every four (4) years.

B. For purposes of implementing Section 8B of Article X of the Oklahoma Constitution, improvements made to locally assessed real property shall be assessed in accordance with law by the county assessor based on the fair cash value of the improvement. The assessed value of the improvement shall then be added to the existing assessed value of the property, except as otherwise provided in the Oklahoma Housing Reinvestment Program Act. The existing property shall continue to be subject to the five-percent limitation on the increase in valuation as set forth in Section 8B of Article X of the Oklahoma Constitution. Except when title to the property is transferred, changed, or conveyed to another person as defined in Section 32802.1 of this act title, and in accordance with Legislative intent as set forth in subsection A of this section, under no circumstances shall the fair cash value of the existing property increase by more than five percent (5%) in any taxable year.

**Historical Data**

A. The return of the taxpayer shall not be conclusive as to the value or amount of any property. The county assessor shall have the authority and it shall be his duty to raise or lower the returned value:

1. Of any personal property, to conform to the fair cash value thereof, estimated at the price it would bring at a fair voluntary sale; or

2. Of any real property so that the assessment thereof shall be made in accordance with the provisions of Section 2817 of this title and with all provisions of the Ad Valorem Tax Code applicable to the valuation of real property.

B. The county assessor shall assess and value all property, both real and personal, which is subject to assessment by him, and shall place a separate value on the land and improvements in assessing real estate; and he shall do all things necessary, including the viewing and inspecting of property, to enable him to assess and value all taxable property, determine the accuracy of assessment lists filed with him, discover and assess omitted property, and determine the taxable status of any property which is claimed to be exempt from ad valorem taxation for any reason.

C. In the performance of his duties, the county assessor, or his duly appointed and authorized deputy, shall have the power and authority to:

1. Go upon any premises and enter any business building or structure and view the same and the property therein, and to view, inspect or appraise any property located within his county, however, the county assessor shall not have the power or authority to enter the private dwelling of a taxpayer except as provided for in subsection D of this section; and

2. Examine any person under oath in regard to the amount or value of his property.

D. In the event of a dispute concerning the valuation of household personal property, a taxpayer may request the county assessor to perform a visual inspection of such property.

E. Prior to entering the business or commercial premises of any taxpayer for purposes of discovering personal property, the county assessor or deputy shall request permission to enter the business or commercial premises and shall state the reason for the inspection. If access to the business or commercial premises is denied, the county assessor or deputy shall be required to obtain a search warrant in order to conduct an inspection of the interior of the business or commercial premises. A search warrant may be obtained upon a showing of probable cause that personal property located within particularly described business or commercial premises is subject to ad valorem taxation, but not listed or assessed for ad valorem taxation as required by law.
Historical Data

Taxable values of real and personal property shall be established in accordance with the requirements of Sections 8, 8B and 8C of Article X of the Oklahoma Constitution. The county assessor shall determine the taxable value of all taxable property that the assessor is required by law to assess and value and shall determine such taxable value in accordance with the requirements of Sections 8, 8B and 8C of Article X of the Oklahoma Constitution.

**Historical Data**

A. Each county assessor shall conduct a comprehensive program for the individual visual inspection of all taxable property within his respective county. Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years.

B. The first cycle of visual inspections for property shall begin upon January 1, 1991, as prescribed by Section 2481.1 of Title 68 of the Oklahoma Statutes, and shall end upon December 31, 1994. Thereafter, each succeeding four-year cycle for visual inspections shall begin upon January 1 of the year following the fourth year of the preceding cycle and shall end upon December 31 of the applicable four-year cycle. The county assessor shall utilize the standard parcel identification system required by law to assign each parcel of real property a unique identification code or number. The code or number shall be used to ensure that the inspection sequence for real property results in a visual inspection of each parcel at least once each four (4) years. Each successor of the county assessor shall use the same cycle as used by the assessor's predecessor in office for visual inspections of property.

C. Prior to the beginning of the first visual inspection cycle and each subsequent visual inspection cycle, the county assessor shall develop a plan that details the number of real property parcels to be inspected in each year of the cycle by use category, geographic area or other basis, the resources and budget proposed to complete the inspections and the valuation methodology to be used in determining the fair cash value of the real property and improvements thereon. The plan shall be adequate to ensure the visual inspection of all parcels of real property within the county at least once each four (4) years. The plan shall also be adequate to ensure that the information collected from the visual inspection of real property each year is sufficient to establish a representative sample from each use category in order to conduct the proper valuation of all taxable property within each use category by means of an accepted standard for mass appraisal practice. The county assessor shall submit the proposed plan to the Oklahoma Tax Commission by the first working day in October preceding the beginning of the four-year cycle. The Oklahoma Tax Commission shall either approve the plan if the plan and resources are adequate to complete the cycle and if the plan will result in a representative sample from each use category in order to value all taxable property each year or shall correct and modify the plan in order to establish a program for visual inspection that will be completed by the end of the cycle and that will provide a representative sample from each use category in order to value all taxable property each year. An approved plan shall be made for each county as of the beginning date of each cycle and a copy of such plan shall be filed with the Oklahoma Tax Commission.

D. Each year the county assessor shall submit a progress report to the Oklahoma Tax Commission indicating the number of real property parcels inspected by use category, geographic area or other basis, the resources and budget expended in the last completed fiscal year and the valuation methodology used to determine fair cash values of the real property and improvements. The Oklahoma Tax Commission shall correct and modify any visual inspection plan during the four-year cycle if progress reports indicate that inspection of real property parcels will not be completed or will be performed in violation of legal requirements for such inspections. The county assessor shall be required to complete the four-year cycle in accordance with such plan as corrected and modified.
E. Each county assessor shall prepare and submit to the Oklahoma Tax Commission a detailed report of the progress made in the visual inspection program in his county to the date of the report and it shall be made a matter of public record. Such report shall be submitted upon forms supplied by the Oklahoma Tax Commission and shall consist of such information as the Oklahoma Tax Commission requires. The progress report shall be submitted not later than October 15 each year or the first working day thereafter. Based in part on all such county progress reports, the Oklahoma Tax Commission shall prepare its own report from all sources and transmit a copy of its own report to the Legislature and the State Board of Equalization.

**Historical Data**

Title 68. Revenue and Taxation
Chapter 1
Article Article 28
Section 2821 - Physical Inspection of Real Property - Recording of Information - Comprehensive Sales File - Drafting Facilities.

Cite as: O.S. §, __ __

A. Each county assessor shall cause real property to be physically inspected as part of the visual inspection cycle and shall require such examination as will provide adequate data from which to make accurate valuations.

B. The information gathered from the physical inspection shall be relevant to the type of property involved, its use category, the valuation methodology to be used for the property, whether the methodology consists of the cost approach, an income and expense approach or sales comparison approach, and shall be complete enough in order to establish the fair cash value of the property in accordance with accepted standards for mass appraisal practice.

C. Information gathered during the physical inspection shall be recorded using a standard method as prescribed by the Oklahoma Tax Commission in computerized or noncomputerized form. The information may include property ownership, location, size, use, use category, a physical description of the land and improvements or such other information as may be required.

D. In order to conduct the visual inspections of real property during the four-year cycle, each county assessor shall acquire and maintain cadastral maps and a parcel identification system. The standards for the cadastral maps and the parcel identification system shall be uniform for each county of the state and shall be in such form as developed by the Ad Valorem Task Force.

E. The county assessor shall maintain a comprehensive sales file for each parcel of real property within the county containing relevant property characteristics, sales price information, adjustments to sales price for purposes of cash equivalency, transaction terms and such other information as may be required in order to establish the fair cash value of taxable real property.

Each county assessor shall ensure that the office is equipped with adequate drafting facilities, tools, equipment and supplies in order to produce or update maps, sketches or drawings necessary to support the proper administration of the ad valorem tax and such other tools or equipment as may be required to perform duties imposed by law for the discovery and valuation of taxable property.

Historical Data

Title 68. Revenue and Taxation  
Chapter 1  
Article Article 28  
Section 2822 - Budget Provision for Visual Inspection of Real Property - Authorization and Levy by County Excise and Budget Board for Visual Inspection Program.  
Cite as: O.S. § __ __

A. Each county assessor in budgets submitted to the county excise board or county budget board shall make adequate provision to effect countywide visual inspections of real property during the four-year cycle.

B. Each jurisdiction within a county which receives revenue from an ad valorem mill rate shall receive a copy of the budget for the countywide visual inspection program for that county. The county excise board or county budget board shall notify all such jurisdictions of any meetings at which discussion or action on the budget for the comprehensive program of visual inspections is or may be on the agenda. Such jurisdictions shall have the opportunity to appear before the county excise board or the county budget board, prior to approval of such budgets, to provide testimony, comments, information and documentation concerning the budgets submitted by the county assessor pursuant to subsection A of this section.

C. The several county excise and budget boards, in passing upon budgets submitted by the several assessors, shall authorize and levy amounts which will suffice to carry out the countywide visual inspection program as approved by the Oklahoma Tax Commission under Section 2820 of this title. Such amounts shall be separate from other funds allocated to the office of county assessor and shall be used exclusively to carry out the countywide visual inspection program. The allocation of such amounts shall not serve to decrease other funds allocated to the office of county assessor by the county excise board or the county budget board. Any disputes as to the amount authorized to carry out the countywide visual inspection program shall be resolved by the county excise board; provided, the Oklahoma Tax Commission shall take such action as may be necessary to ensure that such amounts are used exclusively to carry out the countywide visual inspection program and that the allocation of such amounts does not serve to decrease other funds allocated to the office of county assessor.

_Historical Data_

A. For each fiscal year, the cost of the comprehensive program of visual inspections for real property and the cost of physical inspections of personal property shall be paid by appropriate warrants from those who receive the revenues of the mill rates levied on the property of the county as prescribed by this section. School districts are hereby authorized to pay such costs from revenues accruing to their building funds. The county assessor shall prepare a budget for the comprehensive program of visual inspections for real property and the cost of physical inspections of personal property and file such budget with the county excise board or county budget board.

B. The county excise board or county budget board shall apportion such cost among the various recipients of revenues from the mill rates levied, including the county, all cities and towns, all school districts, all sinking funds of such recipients, and all jurisdictions specified in subsection D of this section, in the ratio which each recipient's total tax collection authorized from its mill rates levied for the preceding year bears to the total tax collection authorized of all recipients from all their mill rates levied for the preceding year. The cost shall include only those expenses directly attributable to the visual inspection program and those expenses directly attributable to physical inspections of personal property and shall not include any expenses of the office of the county assessor which, in the judgment of the county excise board or county budget board, are expenses of county assessor's office which would exist in the absence of such program or in the absence of physical inspection of personal property. Expenses that are attributable both to the visual inspection program and physical inspection of personal property, and which would exist in the absence of such program or inspection, including but not limited to salaries, employee benefits, office supplies and equipment, may be prorated; provided, no portion of the salary of the county assessor shall be included in such costs.

C. Upon receipt of the billing statement provided for in subsections D and E of this section by each such recipient, the mill rates to be established by the board for each such recipient for the current year shall include and be based upon such amounts and shall constitute an appropriation of such amounts to the county assessor for expenditure for the expenses of administering the visual inspection program each year. In the case of a sinking fund of a recipient, if, after approving its budget, the governing body of a recipient notifies the board in writing that there are no funds appropriated to pay the amount of the billing statement for such sinking fund, such notice shall constitute conclusive evidence of a financial obligation of the recipient as it relates to such sinking fund. The board may seek a judgment for the amount of such obligation and court costs in the district court of the county in which the board is located.

D. The county assessor shall render a statement to each of the jurisdictions within the county which receive revenue from an ad valorem mill rate. Such statement shall include the following information:

1. The current fiscal year in which the charge has been incorporated in the jurisdiction's budget;

2. All jurisdictions receiving statements from the county assessor, the mill rate for each in the previous year, and the proportion of each to the combined mill rates of all jurisdictions within the county for the previous year. The proportions specified in this paragraph should equal a total of one hundred percent (100%).
3. The charge for the entity receiving the statement as well as the charge for each jurisdiction of the county based upon the proportions specified in paragraph 2 of this subsection. The total of all current year charges for all county jurisdictions should equal the total visual inspection program budget for the current fiscal year;

4. The amount of the total budget for the office of the county assessor and the percentage that visual inspection program expenses are of such total budget; and

5. A copy of the County Budget Visual Inspection Account and a brief description of the areas to be visually inspected for the current fiscal year, consistent with the plan on file with the Oklahoma Tax Commission pursuant to Section 2820 of this title.

E. In any county wherein any jurisdiction's budget and mill rates are not subject to review and approval by the county excise board, the county assessor shall nevertheless include any such jurisdiction in the calculations required under subsection A of this section. The county assessor shall also render a billing statement to any such jurisdiction showing the charge for the current fiscal year due from the jurisdiction. Such billing statement shall also show all the information specified in subsection D of this section. Such billing statement shall clearly indicate that the charge payable by the jurisdiction is due and payable by December 31 of the current fiscal year.

Historical Data

Title 68. Revenue and Taxation
Chapter 1
Article Article 28
Section 2829 - Establishment of Fair Cash Value of Taxable Property - Mass Appraisal Methodology.

A. Each county assessor, in order to comply with the provisions of Section 17 of this act requiring the annual valuation of all taxable real and personal property within the county, shall establish the fair cash value of such taxable property using an accepted mass appraisal methodology.

B. For purposes of this section "accepted mass appraisal methodology" shall mean the process for making estimates of fair cash value for a property about which no direct or timely information is available concerning economic value by using known information about the property characteristics, location, use, size, sales price and other information of similar properties. Such mass appraisal methodology may include multiple regression analysis or other statistical techniques for mass appraisal. If information of similar properties is not available in the taxing jurisdiction, the county assessor may use other applicable regional or national information to annually determine the fair cash value of a property estimated at the price it would bring at a fair voluntary sale as provided in Section 17 of this act.

C. Each county assessor shall utilize the information gathered from the visual inspection of real property conducted during each year of the four-year cycle for such inspections and shall conduct such statistical calculations using the data so acquired together with sales price or other information available as may be required to make accurate estimates of fair cash values for all taxable real or personal property within the county each year. The results of such calculations shall be recorded on the assessment roll of the county on an annual basis in order to reflect any increase or decrease in the fair cash value of any property in any year.

D. The statistical analysis required by this section shall be performed within each county using such computer facilities as may be available, but shall be conducted in accordance with procedures established for the uniform mass appraisal program established by the Oklahoma Tax Commission.

Historical Data

A. The Oklahoma Tax Commission shall monitor the progress of valuation in each county as it occurs each year. Such monitoring may be conducted by periodic audits of assessments through visits to the county or through an analysis of assessment activity by means of a computer-assisted monitoring program.

B. The Oklahoma Tax Commission shall establish guidelines for determining the extent of noncompliance with the applicable law or administrative rules governing valuation of taxable property. Such guidelines shall establish three categories of noncompliance. The categories shall be respectively denominated as Category 1, Category 2 and Category 3. Each category shall represent progressive degrees of noncompliance. Provided, if the Tax Commission finds that a county assessor is not annually valuing taxable real and personal property within the county as required by Sections 2817 and 2829 of this title, the Tax Commission shall certify that the county is not in compliance with such statutes and shall be required to take action as prescribed by this section for the appropriate category of noncompliance according to the guidelines established pursuant to the provisions of this subsection. The Oklahoma Tax Commission shall be authorized to take action as prescribed by this section for each category of noncompliance as follows:

Category 1: The Oklahoma Tax Commission shall notify the county assessor of the nature of the noncompliance and shall indicate the action required to correct such noncompliance.

Category 2: The Oklahoma Tax Commission shall order the action to be taken in order to bring the county into compliance. The Oklahoma Tax Commission is authorized to do any or all of the following:

1. Impose a schedule of required actions by county officials to bring the county into compliance;

2. Establish deadlines for bringing the county into compliance; or

3. Impose changes in procedures in the assessor's office, if necessary, to facilitate continued compliance.

Category 3: The Oklahoma Tax Commission shall notify the board of county commissioners and the county assessor of the affected county that the county is in violation of law or regulations relating to the valuation function for the administration of the ad valorem tax. The Oklahoma Tax Commission shall conduct a conference, within thirty (30) days after such notice, in that county with the board of county commissioners, the county assessor and the county board of equalization, to formally notify the county of the extent of noncompliance and the measures necessary to correct it. The Oklahoma Tax Commission is authorized to do any or all of the following:
1. Impose a schedule of required actions by county officials to bring the county into compliance;

2. Establish deadlines for bringing the county into compliance;

3. Impose changes in procedures in the assessor's office, if necessary, to facilitate continued compliance;

4. Place the county valuation function under the temporary supervision of a qualified Oklahoma Tax Commission employee;

5. Require additional training for the assessor, deputies or members of the equalization board; or

6. Provide written or oral reports to the board of county commissioners and the county board of equalization of the progress in regaining compliance status for the county. Such reports shall be public records.

The Oklahoma Tax Commission shall periodically conduct a review of the extent of noncompliance in each county determined to be in Category 3 noncompliance. When the Oklahoma Tax Commission determines that such a county is in substantial compliance with the applicable law or administrative regulations governing valuation of taxable property, the Commission shall so certify.

C. The Oklahoma Tax Commission may request the Court of Tax Review to order a county determined to be in Category 3 noncompliance to reimburse the Oklahoma Tax Commission from the county assessor's budget as established in Section 2823 of this title for all costs incurred as a result of the assumption of the valuation function by the Commission. The salary of the county assessor shall not be paid during the time that a qualified employee of the Oklahoma Tax Commission is supervising the valuation function in the county, but shall be restored as of the date the Commission certifies to the board of county commissioners that noncompliance has been corrected.

D. The county assessor shall have the right to appeal an order issued by the Oklahoma Tax Commission to correct Category 2 noncompliance or to appeal a decision finding Category 3 noncompliance in the manner provided by Section 2883 of this title.

Historical Data

A. All property, both real and personal, having an actual, constructive or taxable situs in this state, shall, except as hereinafter provided, be listed and assessed and taxable in the county, school districts, and municipal subdivision thereof, where actually located on the first day of January of each year. In all cases oil field equipment, drilling equipment, construction equipment, road machinery, and equipment used by construction, road building, or drilling contractors or companies or individuals engaged in such businesses, shall be taxable in the county, school districts, and municipal subdivision thereof, where actually located on the first day of January of each year, but if same is not assessed in said county it shall be subject to assessment and taxation in the county of the owner's domicile. Goods, wares, merchandise and property becoming a part of the finished product of drilling equipment, for use outside the continental United States shall not be subject to any other taxes.

B. When any personal property is brought into or located in this state or removed from one county to another within this state between January 1 and September 1, and shall acquire an actual situs therein before the first of September, such property shall be listed and assessed and taxable where situated after such removal or change in location, unless such property has already been assessed in some other state or county for the current year, or the property was originally produced in this state subsequent to January 1, but if same is not assessed in said county it shall be subject to assessment and taxation in the county of the owner's domicile.

C. When cattle or other livestock are pastured or kept on a tract of land situated partially within each of two or more counties or other taxing districts, so that they may roam or be driven from one county or taxing district to another and are not kept in any one county or taxing district, the number to be listed and assessed in each county or taxing district shall be determined by ascertaining the acreage proportion of the entire tract which is located in each county or taxing district and applying the same proportion to the total number of cattle or other livestock. When cattle or other livestock are likewise pastured or kept on a tract of land situated partially in the State of Oklahoma and partially in some other state, the number having a taxable situs in Oklahoma shall be determined in like manner.

D. In any case where other personal property, by reason of its nature or use, does not stay in one place long enough to acquire a definite taxable situs, such property shall be listed and assessed at the domicile of the owner, if the owner is domiciled in this state, and otherwise in the county, school districts, and municipal subdivision thereof, where the owner has his principal business in this state.

E. Tangible personal property moving through the state from a point outside the state, in transit to a final destination outside the state, shall for purposes of taxation, acquire no situs in the state. The owner shall, if required, in order to obtain a determination that any property has not acquired a situs in the state, submit to the appropriate assessing officer documentary proof of the in-transit character and the final destination of the property.
Historical Data

A. Property subject to ad valorem taxation shall, unless otherwise provided, be listed for taxation by the owner thereof or his duly authorized agent.

B. Property belonging to or controlled by the following shall be listed by the following persons or their duly authorized agents:

1. A corporation or joint stock association, by an officer;
2. A partnership, by a partner;
3. A minor child or insane person, by the guardian or the person having such property in charge;
4. A person for whose benefit it is held in trust, by the trustee;
5. The estate of a deceased person, by the executor or administrator;
6. A body politic or corporate, by the proper agent or officer thereof;
7. Manufacturers and others in the hands of an agent, by such agent in the name of the principal;
8. Persons, companies, or corporations whose assets are in the hands of receivers, by such receiver; and
9. Merchandise consigned or floor-planned to a dealer by a manufacturer or jobber, by the dealer.

C. A person required to list property in behalf of another shall list it separately from his own, naming the person to whom it belongs. The undivided property of a person deceased, belonging to his heirs, may be listed as belonging to such heirs without enumerating them.

**Historical Data**

A. On or before January 1 of each year, the Oklahoma Tax Commission shall prescribe for the use of all county assessors, suitable blank forms for the listing and assessment of all property, both real and personal. Such forms shall contain such information and instructions as may be necessary in order to obtain a full and complete list of all taxable property and such forms shall be used uniformly throughout the state. Any change in these forms must have the approval of the Tax Commission.

B. It shall be the duty of the county assessor to furnish such forms to any taxpayer upon request, and all personal property shall be listed on such forms in the manner provided therein. Such lists shall be signed and sworn to and filed with the county assessor not later than March 15 of each year; and such lists may show the description of real property, which may be by subdivision of quarter sections, or less if any such subdivision is owned in less quantity, describing such less quantity by United States Land Survey nomenclature if that can be done, otherwise by metes and bounds, according to ownership.

C. Real estate need not be listed by the taxpayer, but may be listed if the taxpayer so desires, in which case the list shall show the taxpayer’s estimate of the value of each tract of land and shall separately show the value of the buildings and improvements thereon.

D. All such sworn lists of property shall contain such other information concerning both real and personal property as may be required by such forms so prescribed.

E. All such sworn lists of property shall be protected as confidential and shall not be available for inspection under the Open Records Act.

Historical Data

A. The county assessor of each county in the state shall, on the first day of January of each year, or as soon thereafter as may be practicable, proceed to take a list of taxable property in the county. In order to take lists of personal property and receive homestead exemption applications, the county assessor, or his deputy, shall meet the taxpayers at various places throughout the county. The county assessor may exercise his discretion as to where he meets the taxpayers and how long he shall stay at each place, provided he spends at least one (1) day in each city and incorporated town. At least ten (10) days prior to the date the county assessor will meet the taxpayers to list their property, he shall give notice by publication in at least one (1) newspaper of general circulation in the county, stating the date and hours of the day of each visit to each city, town or other place; and such notice may be published in the manner of commercial advertising, rather than legal notices, and the county may pay up to rates prevalent in the area for commercial advertising.

B. If any taxpayer shall fail to meet the county assessor and list his property on the date advertised, such taxpayer may render a written list of all his personal property and make written application for homestead exemption, and shall subscribe and swear to the oath required by each taxpayer as to its correctness. Such written lists or applications shall not constitute a valid return or application unless made on the forms prescribed by the Oklahoma Tax Commission and in the manner required by law.

C. After the county assessor shall have visited each city, town, or other place, he shall be in his office at the county seat from March 1 to March 15, inclusive, for the purpose of receiving lists from those who have not listed their property for the current year, and all who fail to list all or any part of their personal property for the current year, on or before March 15, shall be delinquent. If any personal property is not listed by the person whose duty it is to list such property on or before March 15 of any year, when such property is assessed there shall be added to the assessed valuation of such property as a mandatory penalty, amounts as follows:

1. If listed or assessed after March 15, but on or before April 15, ten percent (10%) of the assessed value; and

2. If listed or assessed after April 15, twenty percent (20%) of the assessed value.

D. If the county assessor fails, neglects, or refuses to add the valuation penalty as provided by this section, he shall be liable on his official bond for the amount of said penalties.

**Historical Data**

All corporations organized, existing or doing business in this state, other than railroads, air carriers and public service corporations assessed by the State Board of Equalization, and other than national banks, state banks, trust companies, and building and loan associations, shall be assessed upon the value of their real property and personal property as listed separately by such corporation and less the value of any property which may be relieved of ad valorem taxation by the payment of an in lieu tax.

Historical Data

Title 68. Revenue and Taxation  
Chapter 1  
Article Article 28  
Section 2838 - Sworn Lists or Schedules of Taxable Property - Statement on Forms.
Cite as: O.S. §, __ __

A. All corporations organized, existing or doing business in this state, other than railroads, air carriers and public service corporations assessed by the State Board of Equalization, and other than national banks, state banks and trust companies, and building and loan associations, shall, on or before March 15th of each year, return sworn lists or schedules of their taxable property within each county, to the county assessor of such county, and such property shall be listed with reference to amount, kind and value, on the first day of January of the year in which it is listed; and said property shall be subject to taxation for county, municipal, public school and other purposes to the same extent as the real and personal property of private persons, in the taxing districts in which such property is located. Any real estate owned by such corporation shall be assessed annually at the same time and in the same manner as real estate belonging to private persons. In making such sworn lists, all corporations shall itemize their property in the same manner and to the same extent as required by railroads, air carriers and public service corporations.

B. It shall be the duty of each corporation to make, under oath, and deliver to the county assessor of the county where its principal business is transacted, a statement on forms prescribed by the Oklahoma Tax Commission, of its authorized capital stock and the amount of capital paid thereon, the amount of its outstanding bonded and other indebtedness, the total amount of its invested capital within and without Oklahoma, and such other financial information as may be deemed necessary to enable the county assessor to determine the value of real or personal property owned by any such corporation; and each corporation shall also deliver to the county assessor of the county where its principal business is located, a copy of all lists or schedules of property filed in every other county in this state.

Historical Data

A. It shall be the duty of each taxpayer, upon written request of the county assessor or the county board of equalization of any county, to furnish, under oath, a written statement showing the amount of capital invested in any plant, equipment, stock of merchandise or material, or any other species of property located in such county, and any other information which may reasonably be deemed necessary to enable the county officials to assess the property of such taxpayer at the fair cash value of such property. In any case where such written statement is requested, the taxpayer shall have ten (10) days from receipt of the written request within which to prepare and furnish such statement under oath.

B. Should any taxpayer neglect, fail or refuse to make a proper itemization of his property in any county, or neglect, fail or refuse to furnish any other information required by this section, or Section 38 of this act, it shall be the duty of the county assessor or the county board of equalization to ascertain, from the best information obtainable, the value of the property of such taxpayer, and as a penalty shall add ten percent (10%) of the value thereof so ascertained. The penalty shall not be applied until the taxpayer shall have had ten (10) days' notice of the intention to apply the penalty and an opportunity to be heard.

**Historical Data**

A. Each county assessor shall prepare, build and maintain permanent records containing the following information:

1. The classification, grade and value of each tract of land located outside cities and towns and platted subdivisions and additions and the improvements thereon;

2. The description and value of all lots and tracts and the improvements thereon, and a list of lands that have been annexed to any city or town, commencing with the lowest numbered section and the different subdivisions and fractional parts thereof in the lowest numbered townships in the lowest numbered range in the county, and ending with the highest numbered section, township and range and the improvements thereon; and

3. The information required herein to be shown on such permanent records shall be shown as to tax exempt as well as taxable property, and shall be in such forms as may be acceptable to the Oklahoma Tax Commission. It shall not be necessary to place upon such records any grade or value on land and improvements owned by the United States of America, the State of Oklahoma or any subdivision thereof, or any land and improvements exempt from ad valorem taxation by reason of the same being used exclusively and directly for religious, charitable, or educational purposes, such as churches, schools, colleges, universities, cemeteries, and all lands owned by railroads, air carriers, and public service corporations that are assessed by the State Board of Equalization. Exempt Indian land and other exempt property shall be valued and the value placed upon such records.

B. When the valuation of the real estate of each county has been completed, as required by this section, it shall be the mandatory duty of the county assessor and each of his successors in office, to continuously maintain, revise and correct the records relating thereto, and to continuously adjust and correct assessed valuations in conformity therewith. Such maintenance, revision and correction shall be made each year based upon the results of the calculations required by law to be performed each year in order to determine the fair cash value of all property within the county.

C. Each county assessor shall request in his budget request each year sufficient funds to carry out the provisions of this section. It shall be the mandatory duty of the several boards of county commissioners, the several county excise boards, and the several county budget boards each year to make sufficient appropriations to enable the county assessor to perform the duties required of him by this section. If any board of county commissioners, county excise board, or county budget board fails, neglects or refuses, upon written request of the county assessor, to provide adequate appropriations for supplies, deputy hire or traveling expenses for the performance of the duties imposed upon the county assessor by this section, such appropriations may be obtained by mandamus action instituted in district court by the county assessor or any other county officer, or any taxpayer of the county.
D. The classification and valuation provided for by this section shall be done under the supervisory assistance of the Oklahoma Tax Commission. The forms used in such classification and valuation of property shall be prescribed by the Oklahoma Tax Commission. Where the classification and valuation has already been completed, it shall not be necessary for the county assessor to again make such classification and valuation, except it shall be the duty of such county assessor to continuously maintain, revise and correct the same as required by this section.

Historical Data

Each county assessor in the state shall prepare and keep a book to be known as a "land list", which shall contain:

1. The name of the owner and a description, sufficient for identification of all real estate in the county, with the number of acres and value of the land and the value of the improvements;

2. The number of the lot or lots;

3. The name of the city or town;

4. The value of the city or town lots; and

5. The value of the improvements.

Provided, in those counties in this state which have approved an exemption of household goods from the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of Article X of the Oklahoma Constitution, the county assessor may, in preparation of the land list, combine the value of land improvements thereon. The county assessor shall correct the land list each year before commencing the assessment by noting thereon all transfers of record as shown by the office of county clerk, and shall note thereon such transfers as may be brought to the attention of the assessor while assessing, and also note thereon what real estate is not subject to taxation and the reason therefor. The land list shall be in such form as may be acceptable to the Oklahoma Tax Commission.

Historical Data

A. Each county assessor in the state shall annually prepare an assessment roll, which shall be in such form as may be prescribed by the Oklahoma Tax Commission and shall contain the following:

1. A list of all lands in the county in numerical order beginning with the lowest numbered section, in the lowest numbered township in the lowest numbered range in the county, and ending in the highest numbered section, township and range, with the number of acres in each tract, and the numbers of the school districts in which such lands are located, and the name and address of the owner in each instance excepting unplatted lands located inside a city or town;

2. A list of town lots in each town or city in like numerical order and the unplatted lands located inside each city and town, in numerical order beginning with the lowest numbered section in the lowest numbered township and range with the number of acres in each tract, and the number of the school district in which such lots or tracts are located, and the name and address of the owner in each instance;

3. A list in alphabetical order of all persons and bodies corporate in whose names any personal property has been assessed, the address of each such taxpayer, the number of the school district in which such property is taxable, with a sufficient number of columns opposite each name to enter the value, and where practicable the number of the several classes of property assessed to each property owner;

4. The value fixed by the county assessor of all property; and additional columns to show the equalized value as fixed by the State Board of Equalization. In listing real estate the value of land and improvements shall be shown separately in each instance; provided in those counties in this state which have approved an exemption of household goods from the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of Article X of the Oklahoma Constitution, the county assessor may, in preparation of the land list, combine the value of land improvements thereon; and

5. Such other information as may be required by the Tax Commission. Each property in which there is a homestead interest shall be entered on a separate line, and the assessment roll shall show the total assessed valuation of each homestead, the amount of exemption allowed, and the assessed valuation less the exemption.

B. The assessment roll shall be correctly balanced and it shall be the mandatory duty of the county assessor as outlined under the penalties of Section 2943 of this title to deliver the completed roll to the county board of equalization on or before the fourth Monday in April of each year, in order that the board may correct and adjust the taxable value of the property of the county.

C. Prior to November 1 each year, the county assessor shall submit on a form prepared by the Tax Commission a report to the Tax Commission which states the net assessed valuation and millage levy of each political subdivision or taxing authority of the state that is authorized to levy a property tax regardless of whether such property tax is actually levied.
Historical Data

A. If any personal property is not listed with the county assessor on or before March 15th of any year, the county assessor shall proceed, as soon as the omission is discovered, to ascertain and estimate from the best information obtainable, the amount and value of such property, and shall list and assess the same in the name of the owner thereof if such owner be known. If the owner is unknown the property may be listed and assessed in the name of the person in charge of such property as agent, or it may be listed and assessed to “unknown owner”; and the failure of the county assessor to ascertain the true owner shall not invalidate the assessment.

B. If any person, firm, association or corporation has any property belonging to others under his control or charge or in his possession, as warehouseman, factor, bailee, agent, employee or otherwise, he shall, upon written request of the county assessor or county board of equalization, make report, under oath, of the amount and ownership of such property, and upon refusal, neglect or failure to make such report, such person, firm, association or corporation shall be personally liable for the taxes on such property.

C. No assessment of personal property not listed with the county assessor shall become final until ten (10) days after the county assessor has mailed to the last-known address of the person, firm, association, corporation or company he believes to be the owner, or to the person in charge of such property, a copy of the assessment sheet upon which such property is listed, and which assessment sheet shall show a reasonable itemization and description of the property assessed and the value thereof, and shall show that the list and assessment was made by the county assessor.

**Historical Data**

A. If any real, personal, railroad, air carrier or public service corporation property is omitted in the assessment of any prior year or years, and the property thereby escapes just and proper taxation, at any time and as soon as such omission is discovered, the county assessor or the county board of equalization, or the State Board of Equalization in the case of public service corporation property or railroad and air carrier property, whose duty it is to assess the class of property which has been omitted, shall at any time cause such property to be entered on the assessment rolls and tax rolls for the year or years omitted, not to exceed the last fifteen (15) years as to real property and the last three (3) years as to personal property, and shall, after reasonable notice to the parties affected, in order that they be heard, assess such omitted property for said periods and cause to be extended against the same on the tax rolls for the current year all arrearage of taxes properly accruing against it, including therein interest thereon at the rate of twelve percent (12%) per annum from the time such tax should have from the time such tax should have become delinquent.

B. If any tax on property subject to taxation is prevented from being collected for any year or years by reason of any erroneous proceedings, or failure to give notice, or otherwise, the amount of such tax which such property should have paid or should have been paid thereon shall be added to the tax on such property for the current year, and if for want of sufficient time or for any cause such assessment cannot be entered, and the tax thereon extended on the tax rolls for the current year, the same shall be done the following year.

**Historical Data**

When any real estate has failed to be assessed for ad valorem taxes for any prior year or years, the same shall be assessed for ad valorem taxes for said prior year or years by the county assessor, and the taxes thereupon may be paid without the payment of any penalty or interest accruing prior to the date of assessment, provided that all taxes are paid within thirty (30) days after the date of such assessment and the sending of written notice thereof. If not so paid within said thirty (30) days, it shall be the duty of the county treasurer to collect the same in the manner provided by law, together with penalty at the lawful rate calculated from the date the same would have been delinquent had it been timely assessed, but in no event to an extent greater than one hundred percent (100%) of the principal amount thereof and not to exceed fifteen (15) years.

Historical Data

A. Should any railroad, air carrier or public service corporation doing business in this state fail or refuse to file the statements or schedules with the Oklahoma Tax Commission within the time and manner required by law, it shall be the duty of the State Board of Equalization to ascertain from the best information obtainable the value of the property of such company. The Tax Commission may grant an extension without penalty, upon written request of the taxpayer and for a good cause, of not to exceed fifteen (15) days for the filing of the returns as required by the Ad Valorem Tax Code.

B. There shall be assessed by the State Board of Equalization an administrative penalty for every day which a railroad, air carrier or public service corporation doing business in this state fails or refuses to file the statements or schedules with the Tax Commission within the time and manner required by law in the lesser of the amount of Two Hundred Dollars ($200.00) per day for each county in which such entity has property subject to ad valorem tax or one percent (1%) of the assessed value. The State Board of Equalization shall be responsible for collecting this penalty and shall remit fifty percent (50%) of such penalty to the county general fund of the counties in which such entity has property subject to ad valorem tax. Fifty percent (50%) of such penalty shall be deposited in the General Revenue Fund.

**Historical Data**

A. The State Board of Equalization, after having assessed all property of railroads, air carriers and public service corporations in this state according to the provisions of the Ad Valorem Tax Code, shall cause the assessed valuations to be certified by the State Auditor and Inspector to the county assessors of each county in which any portion of the property of any such railroad, air carrier or public service corporation may be located. Such certificates of assessment shall show the various portions of the property of such corporations located and taxable in each county, and in every city, town, school district or other municipal subdivision thereof, and shall include a full statement of all property of such corporations located in each of the said several subdivisions, together with the assessed value thereof. Said valuations shall be certified by the State Auditor and Inspector to the assessors of the several counties wherein such property is located on or before July 31 of each year.

B. The county assessor shall enter on his assessment roll in its appropriate place the assessed valuation of each railroad, air carrier and public service corporation, and at the proper time, place such assessment on the proper tax roll of his county, subject to the levies as provided by law.

**Historical Data**

A county board of equalization is hereby created for each county in the state. Said board shall consist of three (3) members.

Members of the county board of equalization shall be appointed as follows:

1. One member shall be appointed by the Oklahoma Tax Commission;
2. One member shall be appointed by the board of county commissioners; and
3. One member shall be appointed by the district judge or a majority of the district judges in all judicial districts where more than one district judge is elected.

The tenure of office of each county board of equalization member shall be coterminous with that of the first county commissioner district and the third county commissioner district.

The qualifications of the members of the county board of equalization shall be as follows:

1. The member must be a qualified elector and resident of the county;
2. The member may not hold an elected office of the state, county, school district or municipal subdivision;
3. The member may not file for any elected office of the state, county, school district or municipal subdivision without first resigning from the county board of equalization; and
4. Not more than one member shall live in any one county commissioner's district; provided, any member serving on the effective date of this act may continue to serve until completion of the member's tenure of office pursuant to the provisions of subsection C of this section notwithstanding the provisions of this paragraph.

The county clerk shall serve as secretary and clerk of said board without additional compensation.

If there is a conflict or dispute as to the membership, the eligibility of any appointee for membership, the priority of an appointment or appointments, one as opposed to another, or the right of any appointee to serve in any county commissioner's district, then, such conflict or dispute shall be resolved by a determination and order of the Oklahoma Tax Commission.

It shall be unlawful for any member of the county board of equalization to sell or contract to sell, or to lease or contract to lease, or to represent any person, firm, corporation or association in the sale or the lease of any machinery, supplies, equipment, material, or other goods, wares, or merchandise to any county or city or town of the county. It shall also be unlawful for any member of the county board of
equalization to serve as employee, official, or attorney for any county or city, or town of the county, or for
any such member to represent any taxpayer before the board in any manner, or to use the position as a
board member to further the member's own interests. It shall also be unlawful for any taxpayer or
interested party to employ any member of the county board of equalization in any matter coming before
the board.

H. Any person violating any of the provisions of this section shall be deemed guilty of a felony, and upon
conviction thereof shall be punished by a fine of not less than Two Hundred Dollars ($200.00) and not
more than One Thousand Dollars ($1,000.00) or by imprisonment in the State Penitentiary for not less
than six (6) months or more than two (2) years, or by both such fine and imprisonment.

I. Any action taken by a county excise board after August 24, 1989, and before May 30, 1990, are hereby
declared to be official actions of a duly constituted county excise board.

Historical Data

133, § 565, Effective Date Amended to July 1, 1999 by Laws 1998, c. 2 (First Extraordinary Session), §§
23-26, effective June 19, 1998 (superseded document available); Amended by H.B. 1009X (1st Ex. Sess.
1999), § 410, emerg. eff. July 1, 1999 (superseded document available).
A. The members of the county board of equalization for each county in the state, before entering upon their duties, shall subscribe to the oath required of other county officers.

B. Each member of the county board of equalization shall be required to attend and successfully complete a course for purposes of instructing the members about the duties imposed on the board by law. The course shall be developed by the Oklahoma State University Center for Local Government Technology and shall include subjects similar to those prescribed by law for certification of county assessors and their deputies. Failure of a county board of equalization member to successfully complete such course within eighteen (18) months of the date as of which the member was appointed shall result in forfeiture of the office and the vacancy shall be filled in the manner provided by law.

C. The members of county boards of equalization in all counties having an assessed valuation of Two Billion Dollars ($2,000,000,000.00) or more shall receive as compensation an amount not to exceed Seventy-five Dollars ($75.00) per day. The members of county boards of equalization in all other counties may receive as compensation an amount not to exceed Fifty Dollars ($50.00) per day, such amount to be established by the boards.

D. In addition to the amounts specified in subsection C of this section, members of county boards of equalization residing outside of the county seat shall be reimbursed for each mile of travel to and from their residences to the place of meeting of the board for each session attended at the rate provided for other county officers. The members shall also be reimbursed for each mile of necessary travel in the performance of their official duties at the same rate.

E. The total number of days in each year for which the members of a county board of equalization may be paid shall be as follows:

1. In counties having an assessed valuation of Forty Million Dollars ($40,000,000.00) or less, not to exceed forty (40) days;

2. In counties having an assessed valuation of more than Forty Million Dollars ($40,000,000.00) and not more than Eighty Million Dollars ($80,000,000.00), not to exceed forty-five (45) days; and

3. In counties having an assessed valuation of more than Eighty Million Dollars ($80,000,000.00), not to exceed ninety (90) days.

**Historical Data**

A. The county boards of equalization shall hold sessions commencing on April 1, or the first working day thereafter, and ending not later than May 31, for the purpose of correcting and adjusting the assessment rolls in their respective counties to conform to the fair cash value of the property assessed, as defined by law. However, in counties having an assessed valuation in excess of One Billion Dollars ($1,000,000,000.00), sessions shall commence on the fourth Monday in January and end not later than May 31. If the number of protests pending would in the estimation of the board make it impracticable for the county board of equalization to complete hearing and adjudication of such protests on or before May 31, a special session may be called, for such time as is necessary to complete consideration of protests, subject to the approval of the county budget board, between June 1 and no later than July 31. Such approval of the county budget board must be requested no later than May 15. The county board of equalization may meet in special session between March 1 and March 31 for the purpose of considering protests pending on or before the date of notice of such special session, if the number of protests pending of said date would in the estimation of the board make it impracticable for the county board of equalization to complete hearing and adjudication of such protests on or before May 31. At any such special session called between March 1 and March 31, the board shall conduct no other business than the hearing or adjudication of such protests pending pursuant to the provisions of Section 2801 et seq. of this title. Except for special sessions, the meetings of each board shall be called by the chair or, in the event of the refusal or inability of the chair, by a majority membership of the board. The secretary of the board of equalization shall fix the dates of the extended special session hearings provided for in this section.

B. It shall be the duty of the boards and they shall have the authority to:

1. Raise or lower appraisals to conform to the fair cash value of the property, as defined by law in response to a protest filed as prescribed by law;

2. Add omitted property;

3. Cancel assessments of property not taxable; and

4. Hear all grievances and protests filed with the board secretary as outlined in Section 2877 of this title.

C. It shall be the duty of each county board of equalization to cooperate with and assist the county assessor in performing the duties imposed upon the assessor by the provisions of Section 2840 of this title, to the end that the records required by the provisions of such section shall be fully and accurately prepared and maintained and shall reflect the assessed valuations of the real property of the county. After such records have been prepared and the assessed valuations adjusted in accordance with the provisions of this section, the county board of equalization shall not raise or lower the assessed valuation of any parcel or tract of real estate without hearing competent evidence justifying such change or until at least one member of the board or a person designated by the board has made a personal inspection of such property and submitted a written report to the board. In no event shall any such change be made by
the county board of equalization if such change would be inconsistent with the equalized value of other similar property in the county.

D. In counties with a net assessed valuation in excess of Five Hundred Million Dollars ($500,000,000.00), the county board of equalization may, subject to the approval of the county budget board, appoint sufficient hearing officers to assist in the hearing of protests filed before the county board of equalization. Such hearing officers shall be knowledgeable in the field of mass appraisal, real estate or related experience. Hearing officers shall receive the same compensation as county board of equalization members. The secretary of the county budget board shall appoint such personnel necessary to assist the hearing officers in the performance of their duties.

Such hearing officers shall review protests assigned to them by the board of equalization, hold hearings, receive testimony from the taxpayer and county assessor and submit a written recommendation to the county board of equalization as to the fair market value of the protested property. Upon submission of the hearing officer's written recommendation, the county board of equalization shall take final action on the protest by either adopting, amending or rejecting the final report. The county board of equalization may also re-hear the protest itself, request additional testimony from the taxpayer or county assessor or request additional review by a hearing officer.

All proceedings before any hearing officer shall be subject to the provisions of the Oklahoma Open Records Act and the Oklahoma Open Meeting Act.

**Historical Data**

A. The Governor, State Auditor and Inspector, State Treasurer, Lieutenant Governor, Attorney General, Superintendent of Public Instruction and President of the Board of Agriculture shall constitute the State Board of Equalization, and the Board must hold a session at the Capitol of the state, commencing at 10:00 a.m. on December 1, or the first working day thereafter of each year for the purpose of equalizing the taxable property values of the several counties for the next following assessment year. The State Auditor and Inspector shall notify all other members of the Board of the time and place of the annual session as herein required. The Governor shall serve as chair and the State Auditor and Inspector shall serve as secretary of the Board, and a vice-chair shall be elected from the other members. In case of the absence or failure of the chair and secretary, or either of them, to so act on the statutory meeting date, any four or more members thereof shall proceed on such date to conduct the Board's session and carry on its work as herein required. Any official action by the Board shall require approval by a majority of all members of the Board.

B. It shall be the duty of the State Board to examine the various county assessments and to equalize, correct and adjust the same as between and within the counties by determining the ratio of the aggregate assessed value of the property or any class thereof, in any or all of them, to the fair cash value thereof as herein defined, and to order and direct the assessment rolls of any county in this state to be so corrected as to adjust and equalize the valuation of the real and personal property among the several counties during the next succeeding assessment year. The Board is hereby authorized to appoint a committee of its members of designate a third party to assist the Board in the resolution of any dispute between a county assessor and the Oklahoma Tax Commission. Any recommendation or proposed means of resolving the dispute developed by such committee or third party shall be submitted to the Board for final action.

C. In determining the assessment ratio for all air carrier property and all railroad property, the Board shall be subject to the provisions of paragraph 3 of subsection A of Section 8 of Article X of the Oklahoma Constitution.

D. In order to equalize, correct and adjust the various county assessments within the counties as required by this section, the Board of shall analyze the relationship between the assessed value and the fair cash value for each use category of real property and separately analyze the relationship between the assessed value and the fair cash value for the agricultural use category, the residential use category and the commercial/industrial use category. The Board shall order any increase or decrease determined by the Board to be necessary for equalization of property values within the county, including, but not limited to, the authority to require an assessment ratio for a use category bearing a specific relationship to the percentage used to determine taxable value of real property in the county for the applicable assessment year pursuant to the provisions of Section 8 of Article X of the Oklahoma Constitution.
E. The Board shall equalize, correct and adjust the various county assessments as between the counties as required by this section by ordering any increase or decrease required as prescribed by this subsection. The Board shall order any increase or decrease required to comply with the assessment ratio in effect for the applicable assessment year pursuant to the provisions of Section 8 of Article X of the Oklahoma Constitution.

Historical Data

A. For purposes of reporting to the State Board of Equalization the ratio derived from comparing the assessed value of the real property of each county to the full or fair cash value of such real property, the Oklahoma Tax Commission shall conduct and publish an equalization ratio study for each county annually in accordance with the requirements of this section.

B. The equalization ratio study shall be conducted in a manner that ensures:

1. the ratio of assessed value to the fair cash value of properties in a sample extracted from a county is expressed as a median of the ratios determined for all properties included in the sample;

2. sample data gathered for purposes of establishing the fair cash value of properties within the sample relates to the applicable assessment date of the study in a manner that produces reliable ratio study results;

3. sample sizes of sufficient numbers to produce an estimated ratio for a use category within a county or a ratio for an entire county at a ratio that accurately estimates the true, but unknown, assessment level;

4. appraisals selected for inclusion in the ratio study are representative of the use category or stratum of properties included in the sample;

5. sales files containing adequate information are developed and maintained for purposes of appraisals; and

6. uniformity of assessments within a use category or stratum for a county do not exceed a coefficient of dispersion value of twenty percent (20%).

C. The Oklahoma Tax Commission shall provide for a computer system that permits the equalization ratio study to be conducted pursuant to the requirements of this section. Such computer system shall be designed to permit monitoring and analysis of assessment performance in the several counties and to detect noncompliance with legal standards for valuation of taxable property in order to fulfill the duties imposed by Section 2830 of this title. The provisions of this subsection shall not be construed to authorize the Oklahoma Tax Commission to install a mainframe computer capable of remote monitoring of or making inputs into computers in the offices of the various county assessors.

**Historical Data**

A. As soon as practicable after the assessment rolls are corrected and adjusted by the county board of 
equalization through the first Monday in June, the county assessor shall make out an abstract thereof, 
containing the total amount of property listed under the various classifications appearing on the blank 
forms for the listing and assessment of property, and the total value of each class, and it shall be the 
mandatory duty of the county assessor under the penalties as outlined pursuant to Section 2943 of this 
title, to transmit this abstract to the Oklahoma Tax Commission not later than June 15 of each year or the 
first working day thereafter, unless delayed by court action or other causes beyond his control.

B. It is hereby specifically provided that where any county assessor fails to comply with the provisions of 
this section by the time herein required, the Oklahoma Tax Commission shall immediately notify the 
chairman of the board of county commissioners and the county clerk of such county and neither such 
county assessor nor any of his deputies or employees shall be paid any remuneration, compensation or 
salary for the month of June and each succeeding month thereafter until such abstract is transmitted to 
the Oklahoma Tax Commission. This penalty provision shall be cumulative to the penalty provisions and 
requirements of Section 2943 of this title.

C. It shall be the duty of the Oklahoma Tax Commission to furnish the necessary forms for such abstract, 
which forms shall be subject to approval by the State Auditor and Inspector.

D. Within ten (10) days after the county assessor of each county receives from the State Board of 
Equalization the certificates of assessment of all railroads, air carriers and public service corporations, 
and the equalized value of real and personal property of such county, it shall be the duty of the county 
assessor to prepare and file with the county excise board an abstract of the assessed valuations of the 
county and each municipal subdivision thereof as shown by his records through that date; and said 
abstract shall show separately the valuations of all personal property, real property, railroad and air 
carrier property and public service corporation property, in each municipality, and shall be properly totaled 
and balanced.

**Historical Data**

1995.
A. As soon as practicable, and not later than October 1, the county assessor shall prepare tax rolls containing all adjustments by either the equalization board or the excise board which have been completed and provided to the assessor, and containing:

1. A list or lists in alphabetical order of all the persons and bodies corporate in whose name any personal or public service property has been assessed, with the assessed valuation thereof distinguished by separate amounts if located in more than one school district and by the number of each school district, each in a separate column opposite the name, and the total amount of the tax as to each school district location extended in another column. In city and town districts, distinction shall be made as to urban and rural locations;

2. A list or lists of all taxable lands in the county or school districts of the county, not including city or town lots, nor unplatted tracts of land inside a city or town, in numerical order, commencing with the lowest numbered section and the different subdivisions and fractional parts thereof in the lowest numbered township in the lowest numbered range in the county, and ending with the highest numbered section, township and range, with the number of the school district located in and the name of the owner in each instance, the assessed valuation of each tract, and the total amount of taxes extended in separate columns opposite each tract in the same manner as provided in the alphabetical list or lists of names; except where homestead exemptions are involved, then by distinctive valuations and amounts of tax as hereinafter provided; and

3. A list of the city or town lots in each city or town and the unplatted tracts in each city or town in the county, commencing with the lowest numbered section in the lowest numbered township in the lowest numbered range in the county and the different subdivisions and fractional parts thereof and ending with the highest numbered section, township and range, and the number of acres in each tract with the name of the owner in each instance, and the valuation and total tax extended in separate columns in the same manner as hereinbefore provided in respect to personal property and lands, except homesteads which shall be distinguished as provided for lands. Each lot shall be separately listed, except as hereinafter provided, and the valuation and tax separately extended thereon. Where one building or one set of improvements is situated on two or more lots or parts of lots so as to preclude distinction as to the value of improvements as to each such lot or parts of lots, such lots or parts of lots shall be listed together with one valuation, and the tax extended in one amount. Unless the owner otherwise elects, vacant lots valued and equalized at Ten Dollars ($10.00) or less per lot and belonging to the same owner may, if adjacent and lying within the same city or town block, be so listed with one valuation and the tax extended in one amount; and in either or any event where more than one lot or part of lot is listed under one valuation, the tax rolls shall disclose whether the same be vacant or improved. All additions to cities and towns shall be arranged in the tax rolls in alphabetical order immediately following the original townsite.
B. In applying the tax rate to determine the amount of tax due, the county assessor shall compute same to the nearest dollar, that is, any fraction of a dollar in the amount of fifty cents ($0.50) or less shall be disregarded, and any fraction of a dollar in the amount of fifty-one cents ($0.51) or more shall be shown as a full dollar. The total amount of the tax due and extended on the tax rolls, as required by this section, shall be determined and shown accordingly. Provided, however, in all cases where, under the tax rate, the tax is computed to be less than One Dollar ($1.00), then the tax due shall be shown as One Dollar ($1.00).

C. Each property, whether lands or lots, lawfully exempted from taxation in whole or in part by reason of a homestead interest, shall be distinguished upon the tax rolls by the word “homestead” or an appropriate symbol, and opposite each of such properties shall be entered in separate columns the total assessed valuation, the value of the exemption allowed and approved and the assessed valuation after the amount of exemption allowed has been deducted. In extending the tax the county assessor shall, as to each such property, consolidate all levies to which the homestead exemption is subject, compute the tax thereon and enter the same in one column in one amount, and all the levies to which the valuation in excess of the homestead exemption is subject, compute the tax thereon and enter the same in another column in one amount.

D. All real property which is exempt from taxation shall be listed in the tax rolls, with the name of the owner, in all respects as if the same were taxable but with the reason for the exemption noted thereon across the columns where otherwise the tax would have been entered.

E. The county treasurer shall transfer to the tax rolls for the current year, in a separate column, all delinquent taxes remaining unpaid for the previous years, distinguishing the same as to each lot and tract of land by the year and amount of tax, exclusive of penalty, as to all real properties; and when giving a statement of taxes on any property, said statement shall include all taxes due and shall designate the sum due for the current year, and the sum past due and delinquent. Said transfer to the current rolls of unpaid real property tax of previous years is hereby declared to be mandatory; and the county treasurer shall be allowed not to exceed fifteen (15) days after the delivery to him of said current rolls within which to make such transfer, before he shall be required to open the same for the reception and collection of taxes and to begin the thirty-day nonpenalty-taxpaying period before delinquency.

F. The tax rolls shall be made up as required by and in the form prescribed by the State Auditor and Inspector and shall contain such other information as may be required by the State Auditor and Inspector.

Historical Data

A. It shall be the duty of the county assessor to proceed to extend the tax levies on his tax rolls immediately upon receipt of the certification of such levies from the county excise board, without regard to any protest that may be filed against any levy.

B. It shall further be the duty of the county assessor to deliver the tax rolls to the county treasurer when the same shall have been completed, and at the same time to file a true and correct abstract of such tax rolls with the county clerk, which abstract shall be made on forms prescribed by and in the manner required by the State Auditor and Inspector. The county clerk shall charge the county treasurer with the amount contained in said abstract.

C. If there is any correction or change in the levy of any municipality, after such levy has been certified by the county excise board to the county assessor, regardless of whether such change is made by order of the county excise board or by a court of competent jurisdiction, it shall be the duty of the county assessor to deliver the tax rolls to the county treasurer, without regard to such change; and it shall be the duty of the county treasurer, with the assistance of the county assessor, to make the necessary corrections on the tax rolls after the same shall have been delivered to the county treasurer.

D. The county assessor shall, notwithstanding the filing of any protest against the levies or budgets or the pendency of any procedure with reference to the correctness of the assessment of any property or as to the legality of any levy, complete the tax rolls and abstract thereof, and deliver the same to the county treasurer and county clerk, respectively, on or before the first day of October of each year.

E. The county assessor shall attach to the tax rolls his warrant, under his own hand, requiring the county treasurer to collect the taxes in accordance with said tax rolls, and such warrant and tax rolls shall be full and sufficient authority for the collection by the county treasurer of all taxes therein contained. No informality in the foregoing requirement shall render illegal any proceeding for the collection of taxes.

F. The county treasurer shall accept the tax rolls and give his receipt therefor; and upon the date fixed when taxes shall become due and payable to the county treasurer shall proceed to collect the taxes as provided by law.

**Historical Data**

A. After delivery of the tax rolls to the county treasurer of any county, no correction or alteration as to any item contained therein as of such date of delivery shall ever be made, except by the county treasurer and on authority of a proper certificate authorized by law or pursuant to order or decree of court in determination of a tax protest or other proper case.

B. A board of tax roll corrections is hereby created and shall consist of the chair of the board of county commissioners as chair, the chair of the county equalization board as vice-chair, the county clerk as nonvoting member and secretary, and the county assessor, a majority of whom shall constitute a quorum. The board is hereby authorized to hear and determine allegations of error, mistake or difference as to any item or items so contained in the tax rolls, in any instances hereinafter enumerated, on application of any person or persons whose interest may in any manner be affected thereby, or by his or her agent or attorney, verified by affidavit and showing that the complainant was not at fault through his own failure to fulfill any duty enjoined upon him or her by law, or upon discovery by the county treasurer or assessor before the tax has been paid or attempted to be paid and disclosure by statement of fact in writing signed by the treasurer or assessor and verified by the assessor or treasurer as the case may be. Such right shall not be available to anyone attempting to acquire, or who has acquired, the lien of the county for such tax, whether by purchase, assignment, deed or otherwise. In counties with two county boards of equalization, the chair of each such board shall serve, in alternating years, as the vice-chair of the board of tax roll corrections. When a complaint is pending before the board of tax roll corrections such taxes, as may be owed by the protesting taxpayer, shall not become due until thirty (30) days after the decision of the board of tax roll corrections. When a complaint is filed on a tax account which has been delinquent for more than one (1) year, and upon showing that the tax is delinquent, the complaint shall be dismissed, with prejudice.

C. If, upon such hearing, it appears that:

1. Any personal or real property has been assessed to any person, firm, or corporation not owning or claiming to own the same;

2. Property exempt from taxation has been assessed;

3. Exemption deductions allowed by law have not been taken into account;

4. The same property, whether real or personal, has been assessed more than once for the taxes of the same year;

5. Property, whether real or personal, has been assessed in the county for the taxes of a year to which the same was not subject;

6. The county board of equalization has, after delivery of the tax rolls, made a finding of fact under authority of law that, after January 1 of any year and before May 1 of the same year, improvements to real estate or other property assessed have been destroyed by fire, or that the value of land has been...
impaired, damaged or destroyed by floods or overflow of streams, and has made and entered an
adjustment to assessments previously made and entered;

7. Lands or lots have in any manner been erroneously described;

8. Any valuation or valuations assessed and entered are at variance with the valuation finally
equalized;

9. Any valuation or valuations returned for assessment and not increased by the county assessor
have been entered on the assessment rolls for equalization at variance with the value returned, or in
the event of increase by either the county assessor or the county board of equalization and no notice
thereof was sent provided, offer of proof of failure to receive notice may not be heard;

10. Any valuation assessed and entered included, in whole or in part, as of the date of assessment
under the law relating thereto, any property that had no taxable situs in the county, did not exist or
had been erroneously placed;

11. Any property subject to taxation as of January 1 of any year was thereafter acquired by
conveyance of title, including tax title, by the county, or any city, town or school district therein;

12. An error resulted from inclusion in the total of levies computed against the valuation entered, a
tax levy or levies certified and final for none or part of which such property was liable in fact and the
same be self-evident on recomputation, and involve no question of law;

13. As to personal tax, if there has been an error in the name of the person assessed, or, as to real
property, the record owner at the time of assessment desires that his or her name be entered in lieu
of whatever other name may have been entered as "owner" upon the roll;

14. There has been any error in the tax extended against the valuation entered, whether by
erroneous computation or otherwise;

15. There has been any error in transcribing from the county assessor's permanent survey record to
the assessment rolls either as to area or value of lands or lots or as to improvements thereon;

16. The county treasurer has, of his or her own volition, restored to the tax rolls any tax or
assessment where the entry upon the tax rolls shows the same theretofore to have been stricken or
reduced by certificate issued by constituted authority, except where restored by specific court order
or in conformity to general decree of the Supreme Court of Oklahoma invalidating in mass all such
certificates of a class certain, and except if the owner of such property demand its restoration and
make payment, in which instance the county treasurer shall require that the owner sign on the face of
the owner's receipt a statement that the owner "paid voluntarily without demand, request or duress";
or

17. Any personal property assessment and personal tax charge has been entered upon the
assessment and tax rolls except upon proper return of assessment by the taxpayer or increase
thereof with due notice, or as a delinquent assessment made by the county assessor or his deputies
in detail either on view or reliable information; then, in the event any of the grounds stated in this
subsection are present, it shall be the duty of the board of tax roll corrections to make and the
secretary to enter its findings of fact and to correct such error, if such exists, by issuing its order, in
words and figures, to accomplish such:
a. if such error increases the amount of tax charged, the county clerk shall issue a certificate of error to the county assessor ordering the assessor to certify such correction or increase to the county treasurer for entry on the tax rolls, and

b. if such error does not increase the amount of tax charged, the county clerk shall issue a certificate of error to the county treasurer if the tax be not paid, stating the amount or other effect of such order, and it shall be the duty of such county treasurer to make and enter such correction upon the tax rolls and, if there be a decrease to the amount of tax charged, to enter a credit, in lieu of cash, for the amount of decrease of tax shown in such certificate.

D. If, prior to such hearing by the board, as provided by this section, the tax has been paid, no certificate shall issue; but if less than one (1) year shall have elapsed after the payment of the tax and before the filing of such application for correction of error, and after such hearing the findings of fact disclose that less tax was due to have been paid than was paid, then the person who paid the tax, or such person’s heirs, successors, or assigns, may execute a cash voucher claim setting forth facts and findings, verify it, and file it with the county clerk, who shall thereupon deliver such claim to the county treasurer for designation of the fund from which the claim must be paid and approval of the claim as to availability of funds by the county treasurer. If taxes have been paid under protest, the county treasurer must designate the refund to be paid from such protest fund. If taxes have been paid but not paid under protest and if there are funds available in current collections of the taxing unit which received the taxes paid, then the county treasurer must designate the refund to be paid from such current collections of such taxing unit. The county clerk shall thereupon issue his cash voucher against the appropriate fund of the county, directing the county treasurer to pay to such person the amount so found to be erroneous. The word “person” as used in this subsection shall comprehend the person, firm, or corporation who paid such tax and the heirs, assigns or successors, as the case may be. No such claim for refund shall be allowed and paid unless the same be filed within six (6) months after the effective date of the order of correction.

E. If there be any error in the taxes collected from any person, the overpayment or duplicate payment of any such taxes collected in error may be recovered by the taxpayer, and the county treasurer may make such payment from the resale property fund of the county if funds are not available as stated in subsection D of this section.

F. Beginning January 1, 1987, notwithstanding the one-year limitations period for filing a claim for refund as provided in subsection D of this section, if there be any error in taxes collected from any person on property constitutionally exempt under Section 6B of Article X of the Oklahoma Constitution, by the county treasurer in counties with a population in excess of five hundred thousand (500,000) persons, according to the latest Federal Decennial Census, to the extent that such county has been reimbursed from the Ad Valorem Reimbursement Fund provided by Section 193 of Title 62 of the Oklahoma Statutes, the overpayment or duplicate payment of any such taxes collected in error may be recovered by the taxpayer as provided by law.

G. Upon dismissal of a complaint or denial of relief to the taxpayer, the county clerk, as secretary of the board of tax roll corrections, shall prepare a letter order of dismissal or denial which shall be mailed to the taxpayer or person at the address found on the complaint.

H. Both the taxpayer and the county assessor shall have the right of appeal from any order of the board of tax roll corrections to the district court of the same county. In case of appeal the trial in the district court shall be de novo.

I. Notice of appeal shall be served upon the county clerk, as secretary of the board of tax roll corrections, and a copy served upon the county assessor. The appeal shall be filed in the district court within fifteen (15) days of the date of the mailing of the order of the board of tax roll corrections to the taxpayer.
Historical Data

The board of tax roll corrections shall be authorized to modify a valuation of property in accordance with
the standards prescribed by or for a purpose authorized by Section 71 of this act irrespective of whether
or not the valuation so modified has been affected by an order of the State Board of Equalization for
purposes of equalizing assessments within a county or between the several counties as authorized by
law. Any modification by the board of tax roll corrections to a value that has been modified as a result of
an order by the State Board of Equalization shall be reported to the Oklahoma Tax Commission. The
Oklahoma Tax Commission shall determine the impact, if any, that the modification made by the board of
tax roll corrections has upon equalization within the county or between the several counties and shall
make recommendations to the State Board of Equalization for any action required.

Historical Data

Section 2874 - Authority of County Treasurer to Correct Tax Rolls - Clerical Error Certificates.

Whether upon discovery by the county treasurer or county assessor or any of their deputies, or upon complaint of the taxpayer, the agent or attorney or any person acting on behalf of the taxpayer, upon certificate of clerical error issued by the county assessor to the county treasurer, with a copy to the county clerk and a copy retained, the county treasurer shall be authorized to make correction upon the tax rolls of either of the following specifically enumerated errors of strictly clerical import not involving valuations assessed and equalized and not involving any exemption allowed whether of homestead, service in the armed forces, charitable, educational, religious, or other authorized exemptions, and which clerical error certificates shall issue only under the conditions stated as to each, as follows:

1. Error in the name of the person assessed, upon affidavit verifying the name of the true owner as of January 1 of the taxable year involved;

2. Error in the address of the person, firm or corporation assessed, when furnished by such person or a representative of the firm or corporation;

3. Error in the legal description of real property, when verified by the county clerk, certifying to the description on his land records as of January 1 of the taxable year involved;

4. Error in land-list entry, such as section or part thereof, township, range or of lot or block or of designation of urban addition, when verified by the county clerk to the land records or plats on file, as of January 1 of the taxable year involved;

5. Error in the school district designation as of the date when school district tax levies attached themselves to such property, when verified by the county assessor certifying to the date, if after January 1st of such taxable year, when the school district designation or location changed, or the school district designation prior to January 1st of such taxable year where no change of the boundaries of such district was thereafter ordered during such taxable year. If a school district boundary change occurs after April 15 of such taxable year, the opinion of the district attorney as to the applicable school district designation to such property for purpose of levy of such taxable year shall be attached to the certification;

6. If the error of school district designation caused the application of levies not applicable thereto, then also the "extension of tax", when verified by the county clerk with proof of computation attached;

7. Error commonly called duplicate assessment, but only in instances where the two entries as delivered to the county treasurer are verified by the county treasurer or deputy to be completely identical in every specific detail; and

8. Error in transcribing to the tax rolls from assessment rolls or assessment lists, conditioned on complete absence of all indication of erasures or other alteration of
original entry when confirmed by endorsement to the certificate by the county clerk certifying to personal visual inspection and verifying absence of all indication of erasure or change in original entry.

**Historical Data**

A. There is hereby created within the Oklahoma Tax Commission the Ad Valorem Division which shall be administered by a Director. References to the Oklahoma Tax Commission in any provision of the Oklahoma Statutes in relation to ad valorem taxation shall be construed to mean the Ad Valorem Division of the Oklahoma Tax Commission unless the context clearly requires otherwise.

B. The Director of the Ad Valorem Division shall be a citizen of the United States, at least thirty (30) years of age, and shall have three (3) years of experience in ad valorem assessment administration including employment by a state governmental agency or entity responsible for annual valuation of taxable property pursuant to a computerized or computer-assisted mass appraisal system. The Director shall also possess an official professional appraiser designation from at least one of the following organizations: American Institute of Real Estate Appraisers, American Society of Appraisers, American Society of Farm Managers and Rural Appraisers, International Association of Assessing Officers, International Right-of-Way Association, National Association of Independent Fee Appraisers, National Society of Real Estate Appraisers, and the Society of Real Estate Appraisers.

C. The Director of the Ad Valorem Division shall organize the Division in such manner as the Director deems advisable to discharge the duties and responsibilities of the Ad Valorem Division.

D. The Ad Valorem Division shall have the authority and it shall be its duty to:

1. Confer with and assist county assessors and county boards of equalization in the performance of their duties, to the end that all assessments of property be made relative, just and uniform and that real property and tangible personal property may be assessed at its fair cash value estimated at the price it would bring at a fair voluntary sale;

2. Prescribe forms with numbers ascribed thereto for the county assessors’ use in assessment procedure, including property classification and appraisal forms;

3. Provide technical assistance to county assessors and county boards of equalization in the services of appraisal engineers;

4. Provide from year to year schedules of values of personal property to aid county assessors in the assessment of personal property;

5. Conduct training schools, institutes, conferences and meetings for the purpose of improving the qualifications of county assessors and their deputies as required by law;
6. Prepare and furnish from time to time to county assessors an assessors' manual. Such manual shall include, but not be limited to, valuation methodologies for property in a county for which no comparable property exists in order for a county assessor to establish a value for ad valorem tax purposes. The manual shall include information concerning valuation of hazardous waste disposal facilities and such other types of facilities as may be requested by the county assessor for which the assessor does not have adequate data to value such property;

7. Render such other assistance as may be conducive to the proper assessment of property for ad valorem taxation;

8. Adopt regulations establishing uniform procedures and standards for the appraisal of real property by county assessors; and

9. Develop assessment manuals for the valuation of manufactured homes and periodic updates for such manuals for use by county assessors.

10. Promptly notify county assessors, county treasurers and members of county excise and equalization boards of any changes to the laws relating to ad valorem taxation.

E. The county assessors shall not use any form not prescribed or approved by the Ad Valorem Division.

F. Each county assessor shall comply with the rules, regulations, and guides adopted by the Ad Valorem Division.

G. The Ad Valorem Division, upon request of any county assessor, shall furnish to the county assessor any information shown by its files and records as to any real and personal property, subject to taxation, including income and expense data as shown by income tax returns, to the end that no property shall escape taxation, and this information is to be furnished notwithstanding any statute that such files and records shall be confidential and privileged.

H. The Ad Valorem Division shall be authorized to obtain information relating to the ownership, location, taxable status or valuation for purposes of ad valorem taxation of real or personal property from any state agency, board, commission, department, authority or other division of state government if necessary to respond to a request by a county assessor as provided by subsection G of this section. Such information shall be confidential and privileged and shall only be released to a county assessor in order to locate, discover and correctly value taxable property as required by law.

**Historical Data**

A. If the county assessor shall increase the valuation of any property above that returned by the taxpayer, or in the case of real property increase the valuation over the assessment from the preceding year, or pursuant to the requirements of law if the assessor has added property not listed by the taxpayer, the county assessor shall notify in writing the person in whose name any such property is listed, giving the amount of such valuation as increased or valuation of property so added.

B. The notice required by this section shall, for cases in which the valuation of real property has increased, include the fair cash value of the property as used in determining the assessment for the preceding and current year, the taxable value for the preceding and current year, if different than the fair cash value, and the assessment percentage for the preceding and current year.

C. The notice required by this section may be mailed or delivered to the last-known address of the person affected or to the person in charge of or in possession of the property and shall clearly be marked with the date upon which the notice was prepared. Any notice dated as required by this section shall be mailed or delivered within one (1) working day of such date. The notice shall describe the property with sufficient accuracy to notify the taxpayer as to the property included, together with the assessed value of the property. Duplicate copies of the notice, showing the date of issuance and mailing or delivery, shall be kept in the office of the county assessor. Such record shall be prima facie evidence as to the fact of notice having been given as required by this section.

D. The taxpayer shall have twenty (20) calendar days from the date the notice was mailed or in the event that notice was delivered from the date of delivery in which to file a written complaint with the county assessor specifying objections to action taken by the county assessor; provided, in the case of a scrivener's error or other admitted error on the part of the county assessor, the assessor may make corrections to a valuation at any time, notwithstanding the twenty-day period specified in this subsection. The complaint shall set out the pertinent facts in relation to the matter contained in the notice in ordinary and concise language and in such manner as to enable a person of common understanding to know what is intended. The complaint shall be made upon a form prescribed by the Oklahoma Tax Commission.

E. A taxpayer may file a complaint if the valuation of property has not increased or decreased from the previous year if the complaint is filed on or before the first Monday in May. Such complaint shall be made upon a form prescribed by the Oklahoma Tax Commission.

F. The county assessor shall schedule an informal hearing with the taxpayer to hear the protest as to the disputed valuation or addition of omitted property. The assessor shall take final action upon the matter disputed within five (5) working days of the date of the informal hearing and shall mail or deliver notice of final action to the taxpayer. The notice of final action shall clearly be marked with the date upon which the notice was prepared. Such notice shall be mailed or delivered within one (1) working day of such date. Within ten (10) working days of the date the notice is mailed or delivered, the taxpayer may file an appeal with the county board of equalization. For purposes of this section, "working days" shall mean Monday through Friday and shall exclude Saturday and Sunday and any legal holidays. The appeal shall be made upon a form prescribed by the Oklahoma Tax Commission. One copy of the form shall be mailed or
delivered to the county assessor and one copy shall be mailed or delivered to the county board of equalization.

**Historical Data**

A. Upon receipt of an appeal from action by the county assessor the secretary of the county board of equalization shall fix a date of hearing, at which time said board shall be authorized and empowered to take evidence pertinent to said appeal; and for that purpose, is authorized to compel the attendance of witnesses and the production of books, records, and papers by subpoena, and to confirm, correct, or adjust the valuation of real or personal property or to cancel an assessment of personal property added by the assessor not listed by the taxpayer if the personal property is not subject to taxation or if the taxpayer is not responsible for payment of ad valorem taxes upon such property. The secretary of the board shall fix the dates of the hearings provided for in this section in such a manner as to ensure that the board is able to hear all complaints within the time provided for by law. The county board of equalization shall be required to follow the procedures prescribed by the Ad Valorem Tax Code or administrative rules and regulations promulgated pursuant to such Code governing the valuation of real and personal property. The county board of equalization shall not modify a valuation of real or personal property as established by the county assessor unless such modification is explained in writing upon a form prescribed by the Oklahoma Tax Commission. Each decision of the county board of equalization shall be explained in writing upon a form prescribed by the Oklahoma Tax Commission. The county board of equalization shall make a record of each proceeding involving an appeal from action by the county assessor either in transcribed or tape recorded form.

B. In all cases where the county assessor has, without giving the notice required by law, increased the valuation of property as listed by the taxpayer, and the taxpayer has knowledge of such adjustment or addition, the taxpayer may at any time prior to the adjournment of the board, file an appeal in the form and manner provided for in Section 2876 of this title. Thereafter, the board shall fix a date of hearing, notify the taxpayer, and conduct the hearing as required by this section.

Historical Data

Title 68. Revenue and Taxation
Chapter 1
   Article Article 28
Cite as: O.S. § __ __

Historical Data

A. Both the taxpayer and the county assessor shall have the right of appeal from any order of the county board of equalization to the district court of the same county, and right of appeal of either may be either upon questions of law or fact including value, or upon both questions of law and fact. In case of appeal the trial in the district court shall be de novo. Provided, the county assessor shall not be permitted to appeal an order of the county board of equalization upon a question of the constitutionality of a law upon which the board based its order, but the county assessor is hereby authorized in such instance to request a declaratory judgment to be rendered by the district court.

B. Notice of appeal shall be filed with the county clerk as secretary of the county board of equalization, which appeal shall be filed in the district court within ten (10) days after the final adjournment of the board. It shall be the duty of the county clerk to preserve all complaints and to make a record of all orders of the board and both the complaint and orders shall be a part of the record in any case appealed to the district court from the county board of equalization.

C. Either the taxpayer or the county assessor may appeal from the district court to the Supreme Court, as provided for in the Code of Civil Procedure, but no matter shall be reviewed on such appeal which was not presented to the district court.

D. In such appeals to the district court and to the Supreme Court and in requests for declaratory judgment it shall be the duty of the district attorney to appear for and represent the county assessor. The General Counsel or an attorney for the Tax Commission may appear in such appeals or requests for declaratory judgment on behalf of the county assessor, either upon request of the district attorney for assistance, or upon request of the county assessor. It shall be the mandatory duty of the board of county commissioners and the county excise board to provide the necessary funds to enable the county assessor to pay the costs necessary to be incurred in perfecting appeals and requests for declaratory judgment made by the county assessor to the courts.

E. In all appeals taken by the county assessor the presumption shall exist in favor of the correctness of the county assessor’s valuation and the procedure followed by the county assessor.

**Historical Data**

A. The secretary of the State Board of Equalization shall notify all railroads, air carriers and public service corporations of the ad valorem tax assessments rendered by the State Board, including the valuation, assessment ratio and total amount of assessment. The notice, which shall clearly be marked with the date upon which it was prepared, shall be mailed within one (1) working day of such date. The taxpayer shall have twenty (20) calendar days from the date of the notice in which to file, with the Clerk of the Court of Tax Review, a written complaint on a form prescribed by the Tax Commission, specifying grievances with the pertinent facts in relation thereto in ordinary and concise language, without repetition, and in such manner as to enable a person of common understanding to know what is intended. The complaint shall include the amount of Oklahoma assessed valuation protested and the grounds for the protest. The taxpayer shall be required to send a copy of the complaint to the Tax Commission.

B. If the taxpayer fails to file a written complaint within the twenty-day period provided for in this section, then the assessed valuation stated in the notice, without further action of the State Board of Equalization, shall become final and absolute at the expiration of twenty (20) days from the date the notice is mailed to the taxpayer.

C. After the filing of a complaint provided for in subsection A of this section, the State Board of Equalization shall have thirty (30) days within which to file an answer. The Court of Tax Review shall set a date of hearing, conduct such hearing, render its decision, and notify in writing the taxpayer and the State Board of Equalization of its decision within sixty (60) days of the date of the scheduling conference. The Court of Tax Review shall be authorized and empowered to take evidence pertinent to the complaint, and for that purpose may compel the attendance of witnesses and the production of books, records and papers by subpoena, and to confirm, correct or adjust the valuation, as required by law.

D. The State Board of Equalization shall notify, in writing and by certified mail, the Attorney General and all affected school districts and other recipients of ad valorem tax revenue of the complaint provided for by this section within ten (10) days of the filing of the complaint.

E. The Attorney General may appear in all actions to enforce the valuation and assessment of property by the State Board of Equalization and the collection of ad valorem tax which is the subject of the complaint filed pursuant to this section.

F. Either the State Board of Equalization or the party filing a complaint pursuant to this section may appeal the decision of the Court of Tax Review by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within thirty (30) calendar days of the date the final decision is sent to the parties. Appeal shall be brought in the Oklahoma Supreme Court in the same manner as provided for other appeals from the Court of Tax Review. The Supreme Court shall give precedence to such appeals and affirm the decision of the Court of Tax Review if supported by competent evidence. If the Oklahoma Supreme Court assigns the appeal to the Court of Civil Appeals, the Oklahoma Court of Civil Appeals shall give precedence to the appeal and affirm the decision of the Court of Tax Review if supported by competent evidence.
G. In all instances where the notice of assessed valuation certified by the State Board of Equalization has been permitted to become final, such notice shall have the same force and be subject to the same law as a judgment not subject to further appeal.

**Historical Data**

A. In any case where the State Board of Equalization, in the equalization of property locally assessed, shall make its determination that the ratio of the assessed value of real property within the county to the fair cash value of said real property does not comply with the legal requirements for the level of assessment, or does not comply with the legal requirements for the uniformity of assessment then the State Board shall notify, by mail, the board of county commissioners of said county, and the county assessor, giving the ratio determined and the percentage valuation increase or decrease the county must achieve during the next assessment period or the action required for compliance with any applicable order for assessment uniformity.

B. The district attorney, acting under direction of the board of county commissioners and for the entire taxpaying public of the county shall have twenty (20) days from date of such notice to the board of county commissioners and the county assessor in which to file with the Clerk of the Court of Tax Review a written complaint specifying grievances and the pertinent facts in relation thereto in ordinary and concise language and without repetition, and in such manner as to enable a person of common understanding to know what is intended. The board of county commissioners shall cause a notice of the order for a valuation increase or decrease made by the State Board of Equalization to be published in at least one (1) newspaper of general circulation within the county at least one (1) time each week for two (2) consecutive weeks. Such notice by publication shall constitute sufficient notice to any taxpayer within such county of the possible increase or decrease in the valuation of property owned by the taxpayer located within such county. No individual valuation increase or decrease notice shall be required to be mailed or delivered to an affected taxpayer as a result of the implementation of an order for an increase or decrease in valuation issued by the State Board of Equalization.

C. After the filing of a complaint as provided for in subsection B of this section the State Board of Equalization shall have fifteen (15) days within which to file an answer. The Court of Tax Review shall set a date of hearing within sixty (60) days of the date of the notice which caused the filing of the complaint. The Court of Tax Review shall be authorized and empowered to take evidence pertinent to said complaint, and for that purpose, is authorized to compel the attendance of witnesses and the production of books, records and papers by subpoena, and to confirm, correct or adjust the order of the State Board of Equalization, as required by law.

D. At the time of hearing upon a complaint filed pursuant to this section, the State Board of Equalization shall bear the burden of proof of supporting its action which is the subject matter of the complaint.

E. Either the State Board of Equalization or the party filing a complaint pursuant to this section may appeal the decision of the Court of Tax Review by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within ten (10) calendar days of the date the final decision is rendered. Appeal shall be made to the Oklahoma Supreme Court which shall affirm the decision of the Court of Tax Review if supported by competent evidence.
Historical Data

A. A county assessor may appeal the decision of the Oklahoma Tax Commission to correct Category 2 noncompliance or a decision ordering corrective action for Category 3 noncompliance as authorized by Section 30 of this act by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within ten (10) calendar days of the date the final decision is rendered.

B. After the filing of a notice of intent to appeal as provided for in subsection A of this section the Oklahoma Tax Commission shall have fifteen (15) days within which to file an answer. The Court of Tax Review shall set a date of hearing within sixty (60) days of the date of the answer date. The Court of Tax Review shall be authorized and empowered to take evidence pertinent to said appeal, and for that purpose, is authorized to compel the attendance of witnesses and the production of books, records and papers by subpoena, and to confirm, correct or adjust the order of the Oklahoma Tax Commission, as required by law.

C. At the time of hearing upon a complaint filed pursuant to this section, the Oklahoma Tax Commission shall bear the burden of proof of supporting its action which is the subject matter of the appeal.

D. Either the county assessor or the Oklahoma Tax Commission may appeal the decision of the Court of Tax Review by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within ten (10) calendar days of the date the final decision is rendered. Appeal shall be made to the Oklahoma Supreme Court which shall affirm the decision of the Court of Tax Review if supported by competent evidence.

Historical Data

A. The full amount of the taxes assessed against the property of any taxpayer who has appealed from a decision affecting the value or taxable status of such property as provided by law shall be paid at the time and in the manner provided by law. If at the time such taxes or any part thereof become delinquent and any such appeal is pending, it shall abate and be dismissed upon a showing that the taxes have not been paid.

B. When such taxes are paid, or by December 31, whichever is earlier, the persons protesting the taxes shall give notice to the county treasurer that an appeal involving such taxes has been taken and is pending, and shall set forth the total amount of tax that has been paid under protest or required by law to be paid prior to April 1 that will be paid under protest. The notice shall be on a form prescribed by the Tax Commission. If taxes are paid in two equal installments and the amount paid under protest does not exceed fifty percent (50%) of the full amount of assessed taxes, all protested taxes shall be specified in the second installment payment. If such amount does exceed fifty percent (50%) of the full amount of assessed taxes, then the portion of protested taxes that exceeds fifty percent (50%) of the full amount of assessed taxes shall be specified in the first installment payment and the entire second installment shall be specified to be paid under protest. The taxpayer shall attach to such notice a copy of the petition filed in the court or other appellate body in which the appeal was taken. For railroads, air carriers, and public service corporations, the amount of taxes protested shall not exceed the amount of tax calculated on the protested assessed valuation specified in the complaint filed pursuant to the provisions of subsection A of Section 2881 of this title.

C. It shall be the duty of the county treasurer to hold taxes paid under protest separate and apart from other taxes collected. Any portion of such taxes not paid under protest shall be apportioned as provided by law. The treasurer shall invest the protested taxes in the same manner as the treasurer invests surplus tax funds not paid under protest, but shall select an investment medium which will permit prompt refund or apportionment of the protested taxes upon final determination of the appeal.

D. 1. Prior to January 31 of each year, the county treasurer shall determine the amount of ad valorem taxes paid under protest and those ad valorem taxes that will be paid under protest pursuant to subsection B of this section. The county treasurer shall then notify the State Auditor and Inspector of the total amount of paid protested ad valorem taxes and anticipated protested ad valorem taxes, the total amount of protested taxes and anticipated protested taxes by each individual taxpayer, and how such paid protested ad valorem taxes and anticipated protested ad valorem taxes would have been apportioned to each school district and technology center school district by fund had such amount of protested ad valorem taxes not been protested.

2. The State Auditor and Inspector shall compile all of the information submitted by the county treasurers in a format which shall set forth the total amount of paid and anticipated protested taxes for each school district and technology center school district by fund and a total for each school district and technology center school district by fund. This information shall then be submitted by the State Auditor and Inspector to the State Superintendent of Public Instruction, the Director of the Oklahoma Department of Career and Technology Education, the Speaker of the House of Representatives, and the President Pro Tempore of the Senate. If any of the information submitted to the State Auditor and Inspector changes after being submitted, the county treasurer shall notify the State Auditor and Inspector and the State...
Auditor and Inspector shall submit revised information to the parties enumerated in this paragraph within thirty (30) days of such change.

3. Within ten (10) days of the release of the escrowed ad valorem taxes by the county treasurer, as required by subsection E of this section, the county treasurer shall submit a schedule showing the disposition of the released funds, separated by fund for each school district and technology center school, to the State Auditor and Inspector. The State Auditor and Inspector shall certify the apportionment schedule and transmit a copy to the State Superintendent of Public Instruction and the Director of the Oklahoma Department of Career and Technology Education.

4. The State Auditor and Inspector shall promulgate any necessary rules to implement the provisions of this subsection.

E. 1. In cases involving taxpayers other than railroads, air carriers, or public service corporations, if upon the final determination of any such appeal, the court shall find that the property was assessed at too great an amount, the board of equalization from whose order the appeal was taken shall certify the corrected valuation of the property of such taxpayers to the county assessor, in accordance with the decision of the court, and shall send a copy of such certificate to the county treasurer. Upon receipt of the corrected certificate of valuation, the county assessor shall compute and certify to the county treasurer the correct amount of taxes payable by the taxpayer. The difference between the amount paid and the correct amount payable, with accrued interest, shall be refunded by the treasurer to the taxpayer upon the taxpayer filing a proper verified claim therefor, and the remainder paid under protest, with accrued interest, shall be apportioned as provided by law.

2. If upon the final determination of any appeal, the court shall find that the property of the railroad, air carrier, or public service corporation was assessed at too great an amount, the State Board of Equalization from whose order the appeal was taken shall certify the corrected valuation of the property of the railroads, air carriers, and public service corporations to the State Auditor and Inspector in accordance with the decision of the court. Upon receipt of the corrected certificate of valuation, the State Auditor and Inspector shall certify to the county treasurer the correct valuation of the railroad, air carrier, or public service corporation and shall send a copy of the certificate to the county assessor, who shall make the correction as specified in Section 2871 of this title. The difference between the amount paid and the correct amount payable with accrued interest shall be refunded by the treasurer upon the taxpayer filing a proper verified claim, and the remainder paid under protest with accrued interest shall be apportioned according to law.

F. If an appeal is upon a question of valuation of the property, then the amount paid under protest by reason of the question of valuation being appealed shall be limited to the amount of taxes assessed against the property for the year in question less the amount of taxes which would be payable by the taxpayer for that year if the valuation of the property asserted by the taxpayer in the appeal were determined by the court to be correct.

G. If an appeal is upon a question of assessment of the property, then the amount paid under protest by reason of the question of assessment being appealed shall be limited to the amount of taxes assessed against the property for the year in question less the amount of taxes which would be payable by the taxpayer for that year if the assessment of the property asserted by the taxpayer in the appeal was determined by the court to be correct.

**Historical Data**

Amended by Laws 1997, c. 336, § 2, eff. July 01, 1997 (superseded document available); Amended by Laws 1998, c. 405, § 10, eff. November 01, 1998 (superseded document available); Amended by Laws 2001, HB 1214 c. 33 § 36, emerg. eff. April 9, 2001 (superseded document available).
Title 68. Revenue andTaxation
Chapter 1
Article Article 28
Section 2885 - Method to Correct or Abate Assessments or Equalizations.
Cite as: O.S. §, __ __

A. The proceedings before the county assessor, boards of equalization and appeals therefrom shall be
the sole method by which assessments or equalizations shall be corrected or taxes abated. Equitable
remedies shall be resorted to only where the aggrieved party has no taxable property within the tax
district of which complaint is made.

B. Appeals taken from all boards of equalization shall have precedence in the court to which they are
taken.

Historical Data

1, 1992.
In all cases where the illegality of the tax is alleged to arise by reason of some action from which the laws provide no appeal, the aggrieved person shall pay the full amount of the taxes and give notice of any lawsuit by such person at the time and in the manner provided by Section 2884 of this title. It shall be the duty of the county treasurer to hold, invest and disburse such taxes only in the manner provided for by Section 2884 of this title.

Historical Data

The following property shall be exempt from ad valorem taxation:

1. All property of the United States, and such property as may be exempt by reason of treaty stipulations existing at statehood between the Indians and the United States government, or by reason of federal laws in effect at statehood, during the time such treaties or federal laws are in force and effect. In instances where a federal agency has obtained title to property through foreclosure, voluntary or involuntary liquidation or bankruptcy, which was previously subject to ad valorem taxation, the property may continue to be assessed for ad valorem taxes if such federal agency has agreed to pay such taxes;

2. All property of this state, and of the counties, school districts, and municipalities of this state, including property acquired for the use of such entities pursuant to the terms of a lease-purchase agreement which provides for the passage of title or the release of security interest, if applicable, upon payment of all rental payments and an additional nominal amount;

3. All property of any college or school, provided such property is devoted exclusively and directly to the appropriate objects of such college or school within this state and all property used exclusively for nonprofit schools and colleges;

4. The books, papers, furniture and scientific or other apparatus pertaining to any institution, college or society referred to in paragraph 3 of this section, and devoted exclusively and directly for the purpose above contemplated, and the like property of students in any such institution or college, while such property is used for the purpose of their education;

5. All fraternal orphan homes and other orphan homes;

6. All property used for free public libraries, free museums, public cemeteries, or free public schools;

7. All property used exclusively and directly for fraternal or religious purposes within this state.

For purposes of administering the exemption authorized by this section and in order to determine whether a single family residential property is used exclusively and directly for fraternal or religious purposes, the fair cash value of a single family residential property, for which an exemption is claimed as authorized by this subsection, in excess of Two Hundred Fifty Thousand Dollars ($250,000.00) for the applicable assessment year shall not be exempt from taxation;

8. All property of any charitable institution organized or chartered under the laws of this state as a nonprofit or charitable institution, provided the net income from such property is used exclusively within this state for charitable purposes and no part of such income inures to the benefit of any private stockholder, including property which is not leased or rented to any person other than a governmental body, a charitable institution or a member of the general public who is authorized to be a tenant in property owned by a charitable institution under Section 501(c)(3) of the Internal Revenue Code and which includes but is not limited to an institution that either:
a. additionally satisfies the income standards set forth in Internal Revenue Service Revenue Procedure 96-32, which may be audited by the county assessor of the applicable county, in addition to other requirements of this subparagraph, as a condition of obtaining and maintaining the exemption, if:

(1) the property provides residential rental accommodations regardless of whether services or meals are provided, and

(2) the property:

(a) is occupied as of the applicable January 1 assessment date if the structure is a single-family dwelling, or

(b) has an average seventy-five percent (75%) occupancy rate, based upon the total number of units suitable for occupancy, during the calendar year preceding the applicable January 1 assessment date if the property contains multiple structures suitable for multi-family housing. The owner of any property subject to the occupancy requirements prescribed herein shall submit a report to the county assessor of the county in which the property is located no later than December 15 each year regarding the occupancy rate for the preceding eleven (11) months. If the report indicates that the average occupancy rate was less than seventy-five percent (75%), the county assessor shall determine the taxable value of the property for the succeeding assessment year and the property shall not be exempt for any subsequent assessment year unless the average occupancy rate is at least seventy-five percent (75%) during the succeeding eleven-month period. No asset consisting of a single-family or multi-family dwelling unit owned by an entity the property of which would otherwise be exempt pursuant to subparagraph a of this paragraph shall be exempt from ad valorem taxation if any such dwelling unit was acquired with or acquired with any portion of proceeds from the sale of obligations issued by any entity organized pursuant to Section 176 of Title 60 of the Oklahoma Statutes if the interest income derived from such obligations is exempt from federal income tax. or

b. is a continuum of care retirement community providing housing for the aged, licensed under Oklahoma law, owned by a nonprofit entity recognized by the Internal Revenue Service as a Section 501(c)(3) tax-exempt entity and located in a county with a population of more than five hundred thousand (500,000) according to the latest Federal Decennial Census;

9. All property used exclusively and directly for charitable purposes within this state, provided the charity using said property does not pay any rent or remuneration to the owner thereof unless the owner is a charitable institution described in Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), or a veterans’ organization described in Section 501(c)(19) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(19);

10. All property of any hospital established, organized and operated by any person, partnership, association, organization, trust, or corporation, as a nonprofit and charitable hospital, provided the property and net income from such hospital are used directly, solely, and exclusively within this state for charitable purposes and that no part of such income shall inure to the benefit of any individual, person, partner, shareholder, or stockholder, and provided further that such hospital facilities shall be open to the public without discrimination as to race, color or creed and regardless of ability to pay, and that such hospital is licensed and otherwise complies with the laws of this state relating to the licensing and regulation of hospitals;

11. All libraries and office equipment of ministers of the Gospel actively engaged in ministerial work in the State of Oklahoma, where said libraries and office equipment are being used by said ministers in their ministerial work, shall be deemed to be used exclusively for religious purposes and are declared to be within the meaning of the term "religious purposes" as used in Article X, Section 6 of the Constitution of the State of Oklahoma;
12. Household goods, tools, implements and livestock of every person maintaining a home, not exceeding One Hundred Dollars ($100.00) in value or One Thousand Dollars ($1,000.00) in value if Article X, Section 6 of the Oklahoma Constitution provides for an exemption in such amount; and in addition thereto, there shall be exempt from taxation on personal property the further sum of Two Hundred Dollars ($200.00) to all enlisted and commissioned personnel, whether on active duty or honorably discharged, who served in the Armed Forces of the United States during:

a. the Spanish-American War,

b. the period beginning on April 6, 1917, and ending on July 2, 1921,

c. the period beginning on December 6, 1941, and ending on such date as the state of national emergency as declared by the President of the United States shall cease to exist, or

d. any other or future period during which a state of national emergency shall have been or shall be declared to exist by the Congress or the President of the United States.

All surviving spouses made so by the death of such enlisted or commissioned personnel, who are bona fide residents of this state, shall be entitled to the above additional exemption provided in this paragraph;

13. Family portraits;

14. All food and fuel provided in kind for the use of the family not to exceed provisions for one (1) year's time, and all grain and forage necessary to maintain for one (1) year the livestock used to provide food for the family. No person from whom pay is received or expected for board shall be considered a member of the family within the intent and meaning of this paragraph;

15. All growing crops; and

16. All game animals, fowl and reptile, which are not being grown for food or sale and which are kept exclusively for propagation or exhibition, in private grounds or public parks in this state.

**Historical Data**

A. 1. The term "homestead", as used in the provisions of the Ad Valorem Tax Code governing homestead exemptions, shall mean and include the actual residence of a natural person who is a citizen of the State of Oklahoma, provided the record actual ownership of such residence be vested in such natural person residing and domiciled thereon. Any single person of legal age, married couple and their minor child or children, or the minor child or children of a deceased person, whether residing together or separated, or surviving spouse shall be allowed under Section 2801 et seq. of this title only one homestead exemption in this state. No person or the family of such person shall be required to be domiciled thereon if such person is in the armed service of the United States in time of war or during a state of national emergency as declared by the Congress or the President of the United States, and such person shall not be required to be domiciled thereon in order to assert or claim the exemption provided in Section 2889 of this title, and such exemption may be claimed by any agent of, or member of the family of, such person. The surviving spouse and/or minor children of a deceased person shall be considered record owners of the homestead where the title of record in the office of the county clerk on January 1 is in the name of the deceased, but in all other cases the deed or other evidence of ownership must be of record in the office of the county clerk on January 1 in order for any person to be qualified as the record owner. However, a natural person actually owning, residing and domiciled in the residence on January 1 shall be deemed to be the record owner of the residence on May 15, 2000, within the meaning of this section, if the deed or other evidence of ownership of such person, executed on or before January 1, be of record in the office of the county clerk on or before February 1 immediately following. Despite any provision to the contrary in this section, if a parent or parents residing and domiciled in the residence own the residence jointly with one or more of their children, whether residing together or separated, and where the record joint ownership of the property is recorded in the office of the county clerk in accordance with the provisions of this section, the parent or parents residing and domiciled in the residence shall be entitled to the entire homestead exemption. A rural homestead shall not include more than one hundred sixty (160) acres of land and the improvements thereon. An urban homestead shall not include any land except the lot or lots, or the unplatted tract, upon which are located the dwelling, garage, barn and/or other outbuildings necessary or convenient for family use.

2. Despite any provision to the contrary in this section, the person actually owning, residing and domiciled in the residence on May 15, 2000, shall be deemed to be the record owner of the residence on May 15, 2000, within the meaning of this section, if the deed or other evidence of ownership of such person, executed on or before May 15, 2000, be of record in the office of the county clerk on or before such date. However, the provisions of this paragraph shall only apply to any person who is eligible to claim the income tax credit pursuant to Section 2357.29 of this title with respect to the May 8 or 9, 2003, tornado or

3. Despite any provision to the contrary in this section, the person actually owning, residing and domiciled in the residence on May 15, 2004, shall be deemed to be the record owner of the residence on May 15, 2004, within the meaning of this section, if the deed or other evidence of ownership of such person, executed on or before May 15, 2004, be of record in the office of the county clerk on or before such date. However, the provisions of this paragraph shall only apply to any person who is eligible to claim the income tax credit pursuant to Section 2357.29 of this title with respect to the May 8 or 9, 2003, tornado or
to any person whose primary residence was damaged or destroyed in the May 8 or 9, 2003, tornado and who purchased or built a new primary residence at a location within this state other than the location of the damaged or destroyed residence.

B. The term "rural homestead" as used herein shall mean and include any homestead located outside a city or town or outside any platted subdivision or addition.

C. The term "urban homestead" as used herein shall mean and include any homestead located within any city or town whether incorporated or unincorporated, or located within a platted subdivision or addition, whether such subdivision or addition be a part of a city or town. In no case shall an urban homestead exceed in area one (1) acre.

**Historical Data**

Homesteads, as defined in Section 2888 of this title, are hereby classified for the purpose of taxation as provided in Section 22 of Article X of the Oklahoma Constitution. All homesteads in this state shall be assessed for taxation the same as other real property therein, except that each homestead, as defined by Section 2801 et seq. of this title, shall be exempted from all forms of ad valorem taxation to the extent of One Thousand Dollars ($1,000.00) of the assessed valuation.

**Historical Data**

A. In addition to the amount of the homestead exemption authorized and allowed in Section 2889 of this title, an additional exemption is hereby granted, to the extent of One Thousand Dollars ($1,000.00) of the assessed valuation on each homestead of heads of households whose gross household income from all sources for the preceding calendar year did not exceed Twenty Thousand Dollars ($20,000.00).

B. The term "gross household income" as used in this section means the gross amount of income of every type, regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including pensions, annuities, federal Social Security, unemployment payments, veterans' disability compensation, public assistance payments, alimony, support money, workers' compensation, loss-of-time insurance payments, capital gains and any other type of income received, and excluding gifts. The term "head of household" as used in this section means a person who as owner or joint owner maintains a home and furnishes support for the home, furnishings, and other material necessities.

C. The application for the additional homestead exemption shall be made each year before March 15 or within thirty (30) days from and after receipt by the taxpayer of notice of valuation increase, whichever is later, and upon the form prescribed by the Oklahoma Tax Commission, which shall require the taxpayer to certify as to the amount of gross income. Upon request of the county assessor, the Oklahoma Tax Commission shall assist in verifying the correctness of the amount of the gross income.

D. For persons sixty-five (65) years of age or older as of March 15 and who have previously qualified for the additional homestead exemption, no annual application shall be required in order to receive the exemption provided by this section; however, any person whose gross household income in any calendar year exceeds the amount specified in this section in order to qualify for the additional homestead exemption shall notify the county assessor and the additional exemption shall not be allowed for the applicable year. Any executor or administrator of an estate within which is included a homestead property exempt pursuant to the provisions of this section shall notify the county assessor of the change in status of the homestead property if such property is not the homestead of a person who would be eligible for the exemption provided by this section.

**Historical Data**

On or before January 1st of each year, the Oklahoma Tax Commission shall prescribe suitable blank forms to be used by all claimants for homestead exemption. Such forms shall contain provisions for the showing of all information which the Oklahoma Tax Commission may deem necessary to enable the proper county officials to determine whether each claim for exemption should be allowed. It shall be the duty of the county assessor of each county in this state to furnish such forms, upon request, to each person desiring to make application for homestead exemption on property located within that county. The forms so prescribed shall be used uniformly throughout the state and no application for exemption shall be allowed unless the applicant uses the regularly prescribed form in making his or her application.

Historical Data

A. To receive a homestead exemption, a taxpayer shall be required to file an application with the county assessor. Such application may be filed at any time. However, the county assessor shall, if such applicant otherwise qualifies, grant a homestead exemption for a tax year only if the application is filed on or before March 15 of such year. Except as provided in this subsection, if an application for a homestead exemption is filed after March 15, the county assessor shall, if such applicant otherwise qualifies, grant the homestead exemption beginning with the following tax year. For any owner of real property who is eligible to claim the income tax credit pursuant to Section 2357.29 of this title with respect to the May 3, 1999, tornado, or for any owner of real property whose primary residence was damaged or destroyed in the May 3, 1999, tornado and who purchased or built a new primary residence at a location within this state other than the location of the damaged or destroyed residence, the application for a homestead exemption may be filed after March 15, 2000, but no later than June 1, 2000, and the homestead exemption shall be granted for such year. For any owner of real property who is eligible to claim the income tax credit pursuant to Section 2357.29 of this title with respect to the May 8 or 9, 2003, tornado or for any owner of real property whose primary residence was damaged or destroyed in the May 8 or 9, 2003, tornado and who purchased or built a new primary residence at a location within this state other than the location of the damaged or destroyed residence, the application for a homestead exemption may be filed after March 15, 2004, but no later than June 1, 2004, and the homestead exemption shall be granted for such year.

B. Any taxpayer who has been granted a homestead exemption and who continues to occupy such homestead property as a homestead, shall not be required to reapply for such homestead exemption.

C. Once granted, the homestead exemption shall remain in full force and effect for each succeeding year, so long as:

1. The record of actual property ownership is vested in the taxpayer;
2. The instrument of ownership is on record in the county clerk’s office;
3. The owner-taxpayer is in all other respects entitled by law to the homestead exemption; and
4. The taxpayer has no delinquent accounts appearing on the personal property tax lien docket in the county treasurer’s office. On October 1 of each year, the county treasurer will provide a copy of the personal property tax lien docket to the county assessor. Based upon the personal property tax lien docket, the county assessor shall act to cancel the homestead exemption of all property owners having delinquent personal property taxes. Such cancellation of the homestead exemption will become effective January 1 of the following year and will remain in effect for at least one (1) calendar year; however, such cancellation will not become effective January 1 of the following year if the taxpayer pays such delinquent personal property taxes prior to January 1. Cancellation of the homestead exemption will require the county assessor to notify each taxpayer no later than January 1 of the next calendar year whose homestead is canceled and will require the taxpayer to refile an application for homestead exemption by those dates so indicated in this section and the payment of all delinquent personal property taxes before the homestead can be reinstated.
D. Any purchaser or new owner of real property must file an application for homestead exemption as herein provided.

E. The application for homestead exemption shall be filed with the county assessor of the county in which the homestead is located.

A taxpayer applying for homestead exemption shall not be required to appear before the county assessor in person to submit such application.

F. The property owner shall sign and swear to the truthfulness and correctness of the application's contents. If the property owner is a minor or incompetent, the legal guardian shall sign and swear to the contents of the application.

G. The county assessor and duly appointed deputies are authorized and empowered to administer the required oaths.

H. The taxpayer shall notify the county assessor following any change in the use of property with homestead exemption thereon. The notice of change in homestead exemption status of property shall be in writing and may be filed with the county assessor at any time on or before March 15 of the next following year after which such change occurs. The filing of a deed or other instrument evidencing a change of ownership or use shall constitute sufficient notice to the county assessor.

I. Any single person of legal age, married couple and their minor child or children, or the minor child or children of a deceased person, whether residing together or separated, or surviving spouse shall be allowed under this Code only one homestead exemption in the State of Oklahoma.

J. Any property owner who fails to give notice of change to the county assessor and permits the allowance of homestead exemption for any succeeding year where such homestead exemption is unlawful and improper shall owe the county treasurer:

1. An amount equal to twice the amount of the taxes lawfully due but not paid by reason of such unlawful and improper allowance of homestead exemption; and

2. The interest and penalty on such total sum as provided by statutes on delinquent ad valorem taxes. There shall be a lien on the property while such taxes are unpaid, but not for a period longer than that provided by statute for other ad valorem tax liens.

K. Any person who has intentionally or knowingly permitted the unlawful and improper allowance of homestead exemption shall forfeit the right to a homestead exemption on any property in this state for the two (2) succeeding years.

Historical Data

The county assessor shall examine each application for homestead exemption filed with him and shall determine whether or not such application should be approved or rejected and if approved, determine the amount of the exemption. If the application is approved, he shall mark the same "approved" and show thereon the amount of exemption allowed and make the proper deduction upon his assessment rolls. In case he finds that the exemption should not be allowed by reason of not being in conformity to law, he shall mark the application "rejected" and state thereon the reason for such rejection. In any case where the county assessor disallows or reduces an application for exemption, he shall notify the applicant of his action by mailing written notice to him at the address shown in the application, which notice shall be on forms prescribed by the Oklahoma Tax Commission. All applications for exemption, showing thereon the action of the county assessor, shall be delivered to the county board of equalization on or before the fourth Monday of April of each year.

**Historical Data**

Title 68. Revenue and Taxation
Chapter 1
Article Article 28
Section 2894 - Duty to Review Applications for Homestead Exemption.
Cite as: O.S. §, __ __

The county board of equalization shall have the authority and it shall be its duty to review any and all applications for homestead exemption which may have been filed with the county assessor and to make whatever order is necessary in order to grant homestead exemption to all applicants who are legally entitled to such exemption and prevent unlawful exemption on any property. If the board disallows any exemption which has theretofore been allowed by the county assessor, or changes the amount of exemption as allowed by the county assessor, such disallowance or change shall not be final until ten (10) days' notice in writing of said change shall have been given the applicant, and an opportunity for a hearing afforded on such disallowance or change.

Historical Data

Title 68. Revenue and Taxation
Chapter 1
Article Article 28
Section 2895 - Rejection of Application for Homestead Exemption - Right to Appeal.

A. In any case where the county assessor or county board of equalization disallows or rejects an application for homestead exemption or changes the amount of said exemption from that claimed by the applicant, said applicant may obtain a hearing before the county board of equalization by filing a written complaint with the secretary of said board within ten (10) days from receipt of the notice from the county assessor or county board of equalization, showing such rejection or change in amount, and said complaint shall specify his grievances, and the pertinent facts in relation thereto, in ordinary and concise language and without repetition, and in such manner as to enable a person of common understanding to know what is intended; and the county board of equalization shall be authorized and empowered to take evidence pertinent to said complaint; and for that purpose, is authorized to compel the attendance of witnesses and the production of books, records and papers, by subpoena.

B. The taxpayer shall have the right to appeal from the finding of the board with reference to his application for homestead exemption, as is or may be provided by law for appeals from the county board of equalization on questions of valuation of property, and the appeal shall be taken in the same manner and subject to the same requirements.

Historical Data

A. All homesteads shall be separately listed and assessed and separately described on the assessment rolls and tax rolls wherever possible. No homestead exemption shall be allowed on any improvements on real estate or other buildings which are used for business or commercial purposes, but where the same improvement or building is used both as a dwelling and for business purposes the value of that portion used as a dwelling shall be considered to be a part of the homestead and subject to exemption.

B. In any case where a building is used partially as a dwelling and partially for business or commercial purposes, or where some buildings on the same tract of land consist of the dwelling and appurtenances and others are used for business or commercial purposes, it shall be the duty of the county assessor to separately value the dwelling and appurtenances and that part used for business or commercial purposes. The keeping of boarders or roomers by citizens in a building maintained otherwise exclusively as a home shall not be considered as commercial purposes.

C. The location and use of a part of a building or buildings for business or commercial purposes on a rural homestead shall not prevent the owner of such homestead from obtaining an exemption on one hundred sixty (160) acres of land; but in case of urban homesteads where it is impossible to definitely separate by description, land upon which the dwelling and appurtenances are located, from the land upon which the business or commercial buildings are located, only that proportion of the land shall be considered a part of the homestead and subject to exemption which the proportion of the assessed value of the dwelling and appurtenances bears to the total assessed valuation of all buildings and improvements on such lot or lots.

D. In the case of rooming houses, duplexes, apartment buildings, or any other building occupied by more than one family, and used entirely for residential purposes, the homestead and part subject to exemption shall be considered only that proportion of the total assessed value of the land and improvements as the number of rooms occupied by the owner bears to the total number of rooms of such building. The renting of not to exceed three bedrooms shall not constitute business or commercial use or affect the exemption of a homestead and at no part of any hotel, motel, hostelry or apartment hotel shall be exempt.

E. In the case of rural homesteads, the homestead shall consist of not more than one hundred sixty (160) acres of land, which shall include and be about and contiguous or adjacent to the land upon which the dwelling house stands, to be selected by the owner, and the land designated as the homestead shall, as nearly as possible, consist of some legal subdivision of a section or sections.

**Historical Data**

No law relating to homestead exemption shall in any manner affect, alter or impair any law relating to the assessment of property, and each homestead which may be entitled to exemption shall be assessed at its fair cash value, estimated at the price it would bring at a fair voluntary sale as is provided by law.

**Historical Data**

It shall be the duty of the Oklahoma Tax Commission to issue for the information and guidance of the county assessors and county boards of equalization proper rules and regulations, not inconsistent with the provisions of the Ad Valorem Tax Code, affecting the application, hearing, assessment or equalization of property which is claimed to be entitled to the exemption granted by this Code.

**Historical Data**

It shall be the duty of each county assessor, on or before June 15 of each year unless delayed by court action or other extraordinary circumstances certified by the Oklahoma Tax Commission, to make a report to the Oklahoma Tax Commission upon forms to be prescribed and furnished by the Oklahoma Tax Commission, showing the following information which shall reflect the current balanced records of the county assessor:

1. Total number of rural homesteads within his county; total number of acres allowed homestead exemption; total assessed valuation of rural homesteads before exemption; total amount of exemption allowed on the rural homesteads; and the total assessed valuation of rural homesteads, less exemptions allowed.

2. Total number of urban homesteads within his county; total number of lots allowed homestead exemption; total assessed valuation of urban homesteads before exemption; total amount of exemption allowed on urban homesteads; and the total assessed valuations of urban homesteads, less exemptions allowed.

**Historical Data**

If any person make any false or fraudulent claim for exemption, or make any false statement or false representation of a material fact, in support of such claim, or any person who assists another in the preparation of any such false or fraudulent claim, or enters into any collusion with another by the execution of a fictitious deed, or other instrument, for the purpose of obtaining unlawful homestead exemption pursuant to the provisions of this Code, shall be guilty of a misdemeanor and subject, upon conviction thereof, to a forfeiture of the exemption herein granted for a period of two (2) years from date of conviction, and to a fine of not less than Twenty-five Dollars ($25.00), nor more than Two Hundred Dollars ($200.00), or by imprisonment in the county jail for not more than six (6) months, or both. Any person who shall make oath to any false or fraudulent homestead exemption application shall be guilty of the felony of perjury and, upon conviction, subject to the penalty provided by law for the felony of perjury.

**Historical Data**

The claiming of a homestead exemption as provided by the Ad Valorem Tax Code shall thereby fix the situs of such taxpayer in this state for all income, estate and other taxes levied by the State of Oklahoma.

**Historical Data**

A. Except as otherwise provided by subsection H of Section 8 of this act pursuant to which the exemption authorized by this section may not be claimed, a qualifying manufacturing concern, as defined by Section 6B of Article X of the Oklahoma Constitution, and as further defined herein, shall be exempt from the levy of any ad valorem taxes upon new, expanded or acquired manufacturing facilities, including facilities engaged in research and development, for a period of five (5) years. Such facilities are hereby classified for the purposes of taxation as provided in Section 22 of Article X of the Oklahoma Constitution.

B. For purposes of this section, the following definitions shall apply:

1. “Manufacturing facilities” shall mean facilities engaged in the mechanical or chemical transformation of materials or substances into new products and shall include:

   a. establishments which have received a manufacturer exemption permit pursuant to the provisions of Section 1359.2 of this title,

   b. facilities, including repair and replacement parts, primarily engaged in aircraft repair, building and rebuilding whether or not on a factory basis,

   c. establishments primarily engaged in computer services and data processing as defined under Industrial Group Numbers 7372 and 7373 of the SIC Manual, latest revision, and which derive at least fifty percent (50%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer, and as defined under Industrial Group Number 7374 of the SIC Manual, latest revision, which derive at least eighty percent (80%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer. Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Oklahoma Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and such other information as required by the Tax Commission. For purposes of determining whether annual gross revenues are derived from sales to out-of-state buyers, all sales to the federal government shall be considered to be an out-of-state buyer, or

   d. establishments primarily engaged in distribution as defined under Industrial Group Number 4221, 4222, 4225 or 4226 or Major Group Number 50 or 51 of the SIC Manual, latest revision, and which meet the following qualifications:

      (1) construction with an initial capital investment of at least Five Million Dollars ($5,000,000.00),

      (2) employment of at least one hundred (100) full-time-equivalent employees, as certified by the Employment Security Commission,
(3) payment of wages or salaries to its employees at a wage which equals or exceeds one hundred fifty percent (150%) of the federally mandated minimum wage, as certified by the Employment Security Commission, and

(4) commencement of construction prior to December 31, 2002, with construction to be completed within three (3) years from the date of the commencement of construction.

Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and containing such other information as required by the Tax Commission.

Provided, eating and drinking places, as well as other retail establishments, except as otherwise provided in subsection E of this section, shall not qualify as manufacturing facilities for purposes of this section, nor shall centrally assessed properties;

2. For tax years beginning after December 31, 1992, "manufacturing facilities" shall mean those facilities as defined in paragraph 1 of this subsection for which the investment cost of the construction, acquisition or expansion of the manufacturing facility is Two Hundred Fifty Thousand Dollars ($250,000.00) or more;

3. "Facility" and "facilities" shall mean and include the land, buildings, structures, improvements, machinery, fixtures, equipment and other personal property used directly and exclusively in the manufacturing process; and

4. "Research and development" shall mean activities directly related to and conducted for the purpose of discovering, enhancing, increasing or improving future or existing products or processes or productivity.

C. For applications for a five-year exemption submitted after December 31, 1993, the following provisions shall apply:

1. A manufacturing concern shall be entitled to the exemption herein provided for each new manufacturing facility constructed, each existing manufacturing facility acquired and the expansion of existing manufacturing facilities on the same site, as such terms are defined by Section 6B of Article X of the Oklahoma Constitution and by this section;

2. Except as otherwise provided in paragraphs 5 and 6 of this subsection, no manufacturing concern shall receive more than one five-year exemption for any one manufacturing facility unless the expansion which qualifies the manufacturing facility for an additional five-year exemption meets the requirements of paragraph 4 of this subsection, provided the employment level established for any previous exemption is maintained;

3. Any exemption as to the expansion of an existing manufacturing facility shall be limited to the increase in ad valorem taxes directly attributable to the expansion;

4. Except as provided in paragraphs 5 and 6 of this subsection, all initial applications for any exemption for a new, acquired or expanded manufacturing facility shall be granted only if:

   a. there is a net increase of Two Hundred Fifty Thousand Dollars ($250,000.00) or more in annualized payroll, or a net increase of Two Million Dollars ($2,000,000.00) or more in capital improvements while maintaining or increasing payroll. The Oklahoma Tax Commission shall verify all payroll information through the Oklahoma Employment Security Commission. Payroll shall be verified by the Oklahoma Tax Commission by using the average of the third and fourth
quarter Oklahoma Employment Security Commission reports of the calendar year immediately preceding the year for which initial application is made for base-line payroll, and

b. the facility offers, or will offer within one hundred eighty (180) days of the date of employment, a basic health benefits plan to the full-time-equivalent employees of the facility, which is determined by the Department of Commerce to consist of the elements specified in subparagraph b of paragraph 1 of subsection A of Section 3603 of this title or elements substantially equivalent thereto.

For purposes of this section, calculation of the amount of increased payroll shall be measured from the start of initial construction or expansion to the completion of such construction or expansion or for three (3) years from the start of initial construction or expansion, whichever occurs first. For the facilities of any qualified manufacturing concern the construction or expansion of which began on or after January 1, 1996, and for which an application for the exemption authorized by this section was filed prior to the effective date of this act, the amount of increased payroll shall include payroll for full-time-equivalent employees in this state who are employed by an entity other than the facility which has previously or is currently qualified to receive an exemption pursuant to the provisions of this section and who are leased or otherwise provided to the facility, if such employment did not exist in this state prior to the start of initial construction or expansion of the facility. The manufacturing concern shall submit an affidavit to the Tax Commission, signed by an officer, stating that the construction, acquisition or expansion of the facility will result in a net increase in the annualized payroll as required by this paragraph and that full-time-equivalent employees of the facility are or will be offered a basic health benefits plan as required by this paragraph. If, after the completion of such construction or expansion or after three (3) years from the start of initial construction or expansion, whichever occurs first, the construction, acquisition or expansion has not resulted in a net increase in the amount of annualized payroll, if required, or any other qualification specified in this paragraph has not been met, the manufacturing concern shall pay an amount equal to the amount of any exemption granted, including penalties and interest thereon, to the Tax Commission for deposit to the Ad Valorem Reimbursement Fund; provided, for facilities having previously qualified for an exemption under this section, if the total amount of capital improvements made to the facility during any five-year period is at least Ten Million Dollars ($10,000,000.00), the requirements for a net increase in the amount of annualized payroll or for maintaining payroll and the requirements for increasing or maintaining payroll for previous years shall be deemed to have been met for purposes of this section for the entire five-year period of the exemption and payment to the Tax Commission shall not be required. In such event, the facility shall continue to receive the exemption for the entire original five-year period;

5. Any new, acquired or expanded automotive final assembly manufacturing facility which does not meet the requirements of paragraph 4 of this subsection shall be granted an exemption only if all other requirements of this section are met and only if the investment cost of the construction, acquisition or expansion of the manufacturing facility is Three Hundred Million Dollars ($300,000,000.00) or more and the manufacturing facility retains an average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees in the year in which the exemption is initially granted and in each of the four (4) subsequent years only if an average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees is maintained in the subsequent year. Calculation of the number of employees shall be made in the same manner as required under Section 2357.4 of this title for an investment tax credit. As used in this paragraph, "expand" and "expansion" shall mean and include any increase to the size or scope of a facility as well as any renovation, restoration, replacement or remodeling of a facility which permits the manufacturing of a new or redesigned product; and

6. Any new, acquired or expanded manufacturing facility which does not meet the requirements of subparagraph a of paragraph 4 of this subsection shall be granted an exemption only if all other requirements of this section are met and only if:
a. the investment cost of the construction, acquisition or expansion of the manufacturing facility is Two Hundred Million Dollars ($200,000,000.00) or more and such investment is made on or after July 1, 1997, and 

b. the manufacturing facility retains employment of five hundred (500) or more full-time-equivalent employees in the year in which the exemption provided by this paragraph is granted and in each of the four (4) subsequent years only if employment of five hundred (500) or more full-time-equivalent employees is maintained in the subsequent year. Calculation of the number of employees shall be made in the same manner as required under Section 2357.4 of this title for an investment tax credit.

As used in this paragraph, "expand" and "expansion" shall mean and include any increase to the size or scope of a facility as well as any renovation, restoration, replacement or remodeling of a facility which permits the manufacturing of a new or redesigned product or a technological enhancement of the manufacturing process.

D. The five-year period of exemption from ad valorem taxes for any qualifying manufacturing facility property shall begin on January 1 following the initial qualifying use of the property in the manufacturing process.

E. Any person, firm or corporation claiming the exemption herein provided for shall file each year for which exemption is claimed, an application therefor with the county assessor of the county in which the new, expanded or acquired facility is located. The application shall be on a form or forms prescribed by the Tax Commission, and shall be filed before March 15, except as provided in Section 2902.1 of this title, of each year in which the facility desires to take the exemption or within thirty (30) days from and after receipt by such person, firm or corporation of notice of valuation increase, whichever is later. In a case where completion of the facility or facilities will occur after January 1 of a given year, a facility may apply to claim the ad valorem tax exemption for that year. If such facility is found to be qualified for exemption, the ad valorem tax exemption provided for herein shall be granted for that entire year and shall apply to the ad valorem valuation as of January 1 of that given year. For applicants which qualify under the provisions of subparagraph b of paragraph 1 of subsection B of this section, the application shall include a copy of the affidavit and any other information required to be filed with the Tax Commission.

F. The application shall be examined by the county assessor and approved or rejected in the same manner as provided by law for approval or rejection of claims for homestead exemptions. The taxpayer shall have the same right of review by and appeal from the county board of equalization, in the same manner and subject to the same requirements as provided by law for review and appeals concerning homestead exemption claims. Approved applications shall be filed by the county assessor with the Tax Commission no later than June 15, except as provided in Section 2902.1 of this title, of the year in which the facility desires to take the exemption. Incomplete applications and applications filed after June 15 will be declared null and void by the Tax Commission. In the event that a taxpayer qualified to receive an exemption pursuant to the provisions of this section shall make payment of ad valorem taxes in excess of the amount due, the county treasurer shall have the authority to credit the taxpayer's real or personal property tax overpayment against current taxes due. The county treasurer may establish a schedule of up to five (5) years of credit to resolve the overpayment.

G. Nothing herein shall in any manner affect, alter or impair any law relating to the assessment of property, and all property, real or personal, which may be entitled to exemption hereunder shall be valued and assessed as is other like property and as provided by law. The valuation and assessment of property for which an exemption is granted hereunder shall be performed by the Tax Commission.

H. The Tax Commission shall have the authority and duty to prescribe forms and to promulgate rules as may be necessary to carry out and administer the terms and provisions of this section.
A. Except as otherwise provided by subsection H of Section 3658 of this title pursuant to which the exemption authorized by this section may not be claimed, a qualifying manufacturing concern, as defined by Section 6B of Article X of the Oklahoma Constitution, and as further defined herein, shall be exempt from the levy of any ad valorem taxes upon new, expanded or acquired manufacturing facilities, including facilities engaged in research and development, for a period of five (5) years. The provisions of Section 6B of Article X of the Oklahoma Constitution requiring an existing facility to have been unoccupied for a period of twelve (12) months prior to acquisition shall be construed as a qualification for a facility to initially receive an exemption, and shall not be deemed to be a qualification for that facility to continue to receive an exemption in each of the four (4) years following the initial year for which the exemption was granted. Such facilities are hereby classified for the purposes of taxation as provided in Section 22 of Article X of the Oklahoma Constitution.

B. For purposes of this section, the following definitions shall apply:

1. "Manufacturing facilities" shall mean facilities engaged in the mechanical or chemical transformation of materials or substances into new products and shall include:
   a. establishments which have received a manufacturer exemption permit pursuant to the provisions of Section 1359.2 of this title,
   b. facilities, including repair and replacement parts, primarily engaged in aircraft repair, building and rebuilding whether or not on a factory basis,
   c. establishments primarily engaged in computer services and data processing as defined under Industrial Group Numbers 7372 and 7373 of the SIC Manual, latest revision, and which derive at least fifty percent (50%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer, and as defined under Industrial Group Number 7374 of the SIC Manual, latest revision, which derive at least eighty percent (80%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer. Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Oklahoma Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and such other information as required by the Tax Commission. For purposes of determining whether annual gross revenues are derived from sales to out-of-state buyers, all sales to the federal government shall be considered to be an out-of-state buyer, or
   d. establishments primarily engaged in distribution as defined under Industrial Group Numbers 4221, 4222, 4225 or 4226 or Major Group Number 50 or 51 of the SIC Manual, latest revision, and which meet the following qualifications:

      1) construction with an initial capital investment of at least Five Million Dollars ($5,000,000.00),
      2) employment of at least one hundred (100) full-time-equivalent employees, as certified by the Oklahoma Employment Security Commission,
      3) payment of wages or salaries to its employees at a wage which equals or exceeds one hundred seventy-five percent (175%) of the federally mandated minimum wage, as certified by the Oklahoma Employment Security Commission, and
      4) commencement of construction prior to December 31, 2006, with construction to be completed within three (3) years from the date of the commencement of construction.
Eligibility as a manufacturing facility pursuant to this subparagraph shall be established, subject to review by the Tax Commission, by annually filing an affidavit with the Tax Commission stating that the facility so qualifies and containing such other information as required by the Tax Commission.

Provided, eating and drinking places, as well as other retail establishments, except as otherwise provided in subsection E of this section, shall not qualify as manufacturing facilities for purposes of this section, nor shall centrally assessed properties.

2. For tax years beginning after December 31, 1992, "manufacturing facilities" shall mean those facilities as defined in paragraph 1 of this subsection for which the investment cost of the construction, acquisition or expansion of the manufacturing facility is Two Hundred Fifty Thousand Dollars ($250,000.00) or more;

3. "Facility" and "facilities" shall mean and include the land, buildings, structures, improvements, machinery, fixtures, equipment and other personal property used directly and exclusively in the manufacturing process; and

4. "Research and development" shall mean activities directly related to and conducted for the purpose of discovering, enhancing, increasing or improving future or existing products or processes or productivity.

C. For applications for a five-year exemption submitted after the effective date of this act, the following provisions shall apply:

1. A manufacturing concern shall be entitled to the exemption herein provided for each new manufacturing facility constructed, each existing manufacturing facility acquired and the expansion of existing manufacturing facilities on the same site, as such terms are defined by Section 6B of Article X of the Oklahoma Constitution and by this section; provided, if a facility has initially qualified for an exemption pursuant to the provisions of this section on or after January 1, 1999, and ownership of the facility changes during the five-year period of the exemption, the exemption shall continue in effect for the balance of the five-year period as long as all other qualifications provided in this section are met;

2. Except as otherwise provided in paragraph 5 of this subsection, no manufacturing concern shall receive more than one five-year exemption for any one manufacturing facility unless the expansion which qualifies the manufacturing facility for an additional five-year exemption meets the requirements of paragraph 4 of this subsection and the employment level established for any previous exemption is maintained;

3. Any exemption as to the expansion of an existing manufacturing facility shall be limited to the increase in ad valorem taxes directly attributable to the expansion;

4. Except as provided in paragraphs 5 and 6 of this subsection, all initial applications for any exemption for a new, acquired or expanded manufacturing facility shall be granted only if:

   a. (i) for applications approved by a county assessor on or before July 1, 2003, there is a net increase of Two Hundred Fifty Thousand Dollars ($250,000.00) or more in annualized payroll, or a net increase of Two Million Dollars ($2,000,000.00) or more in capital improvements while maintaining or increasing payroll, or

   (ii) for applications approved by a county assessor after July 1, 2003, there is a net increase in annualized payroll at the facility of at least Two Hundred Fifty Thousand Dollars
($250,000.00) if the facility is located in a county with a population of fewer than fifty thousand (50,000), according to the most recent federal decennial census, or at least One Million Dollars ($1,000,000.00) if the facility is located in a county with a population of fifty thousand (50,000) or more, according to the most recent federal decennial census.

The Oklahoma Tax Commission shall verify all payroll information through the Oklahoma Employment Security Commission. Payroll shall be verified by the Oklahoma Tax Commission by using the average of the third and fourth quarter Oklahoma Employment Security Commission reports of the calendar year immediately preceding the year for which initial application is made for base-line payroll, and

b. the facility offers, or will offer within one hundred eighty (180) days of the date of employment, a basic health benefits plan to the full-time-equivalent employees of the facility, which is determined by the Department of Commerce to consist of the elements specified in subparagraph b of paragraph 1 of subsection A of Section 3603 of this title or elements substantially equivalent thereto.

For purposes of this section, calculation of the amount of increased payroll shall be measured from the start of initial construction or expansion to the completion of such construction or expansion or for three (3) years from the start of initial construction or expansion, whichever occurs first. For the facilities of any qualified manufacturing concern the construction or expansion of which began on or after January 1, 1996, and for which an application for the exemption authorized by this section was filed prior to June 6, 2002, the amount of increased payroll shall include payroll for full-time-equivalent employees in this state who are employed by an entity other than the facility which has previously or is currently qualified to receive an exemption pursuant to the provisions of this section and who are leased or otherwise provided to the facility, if such employment did not exist in this state prior to the start of initial construction or expansion of the facility. The manufacturing concern shall submit an affidavit to the Tax Commission, signed by an officer, stating that the construction, acquisition or expansion of the facility will result in a net increase in the annualized payroll as required by this paragraph and that full-time-equivalent employees of the facility are or will be offered a basic health benefits plan as required by this paragraph. If, after the completion of such construction or expansion or after three (3) years from the start of initial construction or expansion, whichever occurs first, the construction, acquisition or expansion has not resulted in a net increase in the amount of annualized payroll, if required, or any other qualification specified in this paragraph has not been met, the manufacturing concern shall pay an amount equal to the amount of any exemption granted, including penalties and interest thereon, to the Tax Commission for deposit to the Ad Valorem Reimbursement Fund;

5. Any new, acquired or expanded automotive final assembly manufacturing facility which does not meet the requirements of paragraph 4 of this subsection shall be granted an exemption only if all other requirements of this section are met and only if the investment cost of the construction, acquisition or expansion of the manufacturing facility is Three Hundred Million Dollars ($300,000,000.00) or more and the manufacturing facility retains an average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees in the year in which the exemption is initially granted and in each of the four (4) subsequent years only if an average employment of one thousand seven hundred fifty (1,750) or more full-time-equivalent employees is maintained in the subsequent year. Calculation of the number of employees shall be made in the same manner as required under Section 2357.4 of this title for an investment tax credit. As used in this paragraph, "expand" and "expansion" shall mean and include any increase to the size or scope of a facility as well as any renovation, restoration, replacement or remodeling of a facility which permits the manufacturing of a new or redesigned product; and

6. Any new, acquired, or expanded computer data processing, data preparation, or information processing services provider classified in Industrial Group Number 7374 of the SIC Manual, latest revision, and U.S. Industry Number 514210 of the North American Industrial Classification System (NAICS) Manual, latest revision, which has made an initial application pursuant to paragraph 4 of this subsection on or after January 1, 2003, and before July 1, 2003, which application has been approved
by the county assessor, may apply for additional exemptions under this section for each year in which new, acquired, or expanded capital improvements to the facility are made if:

a. there is a net increase in annualized payroll at the facility of at least Two Hundred Fifty Thousand Dollars ($250,000.00) attributable to the capital improvements or a net increase of Seven Million Dollars ($7,000,000.00) or more in capital improvements while maintaining or increasing payroll, and

b. the facility offers, or will offer within one hundred eighty (180) days of the date of employment of new employees attributable to the capital improvements, a basic health benefits plan to the full-time-equivalent employees of the facility, which is determined by the Department of Commerce to consist of the elements specified in subparagraph b of paragraph 1 of subsection A of Section 3603 of this title or elements substantially equivalent thereto.

D. The five-year period of exemption from ad valorem taxes for any qualifying manufacturing facility property shall begin on January 1 following the initial qualifying use of the property in the manufacturing process.

E. Any person, firm or corporation claiming the exemption herein provided for shall file each year for which exemption is claimed, an application therefor with the county assessor of the county in which the new, expanded or acquired facility is located. The application shall be on a form or forms prescribed by the Tax Commission, and shall be filed before March 15, except as provided in Section 2902.1 of this title, of each year in which the facility desires to take the exemption or within thirty (30) days from and after receipt by such person, firm or corporation of notice of valuation increase, whichever is later. In a case where completion of the facility or facilities will occur after January 1 of a given year, a facility may apply to claim the ad valorem tax exemption for that year. If such facility is found to be qualified for exemption, the ad valorem tax exemption provided for herein shall be granted for that entire year and shall apply to the ad valorem valuation as of January 1 of that given year. For applicants which qualify under the provisions of subparagraph b of paragraph 1 of subsection B of this section, the application shall include a copy of the affidavit and any other information required to be filed with the Tax Commission.

F. The application shall be examined by the county assessor and approved or rejected in the same manner as provided by law for approval or rejection of claims for homestead exemptions. The taxpayer shall have the same right of review by and appeal from the county board of equalization, in the same manner and subject to the same requirements as provided by law for review and appeals concerning homestead exemption claims. Approved applications shall be filed by the county assessor with the Tax Commission no later than June 15, except as provided in Section 2902.1 of this title, of the year in which the facility desires to take the exemption. Incomplete applications and applications filed after June 15 will be declared null and void by the Tax Commission. In the event that a taxpayer qualified to receive an exemption pursuant to the provisions of this section shall make payment of ad valorem taxes in excess of the amount due, the county treasurer shall have the authority to credit the taxpayer's real or personal property tax overpayment against current taxes due. The county treasurer may establish a schedule of up to five (5) years of credit to resolve the overpayment.

G. Nothing herein shall in any manner affect, alter or impair any law relating to the assessment of property, and all property, real or personal, which may be entitled to exemption hereunder shall be valued and assessed as is other like property and as provided by law. The valuation and assessment of property for which an exemption is granted hereunder shall be performed by the Tax Commission.

H. The Tax Commission shall have the authority and duty to prescribe forms and to promulgate rules as may be necessary to carry out and administer the terms and provisions of this section.
Historical Data

In order to administer subsection C of Section 2902 of Title 68 of the Oklahoma Statutes, the following dates and activities shall apply:

1. Any person, firm or corporation claiming the exemption herein provided pursuant to subsection C of Section 2902 of Title 68 of the Oklahoma Statutes shall file, each year for which the exemption is claimed, an application therefor with the county assessor of the county in which the new, expanded or acquired facility is located. Said application shall be on a form or forms prescribed by the Oklahoma Tax Commission and shall be filed before July 1, 1993; and, thereafter subsequent years of application for the exemption shall be filed by March 15 of the calendar year in which the facility desires to take the exemption.

Provided, for those person, firms or corporations qualifying pursuant to subsection C of Section 2902 of Title 68 of the Oklahoma Statutes, the exemption from ad valorem taxes shall continue in effect for the four (4) following years upon application as long as all requirements in subsection C of Section 2902 of Title 68 of the Oklahoma Statutes are met; and

2. Said application shall be examined by the county assessor and approved or rejected by him in the same manner as provided by law for approval or rejection of claims for homestead exemptions. Any applicants rejected by him whose applications were received before July 1, 1993, may protest any rejection to the county equalization board which shall conduct hearings to protest in the manner prescribed pursuant to Title 68 of the Oklahoma Statutes. In the event the county equalization board has adjourned and so is unable to conduct a review of the county assessor's rejection in tax year 1993, the board shall hear the protest in 1994. Provided, applicants must appeal within thirty (30) days of rejection. The applicant shall not be required to pay the tax until appeal is heard by the county equalization board. In the event payment is determined to be due by the county equalization board, the company shall pay said tax, but no interest or penalty shall be assessed or due. Approved applications shall be filed by the county assessor with the Oklahoma Tax Commission no later than August 1, 1993. Incomplete applications and applications filed after said date will be declared null and void by the Commission.

Historical Data

Title 68. Revenue and Taxation  
Section 2902.2 - Property Moving Through State in Interstate Commerce Exemption-Application  
Cite as: O.S. §, __ __

Any person, firm, or corporation claiming the exemption provided in Section 6A of Article X of the Oklahoma Constitution, relating to property moving through the state in interstate commerce, shall file an application with the county assessor for each year for which the exemption is claimed. The application shall be on a form prescribed by the Oklahoma Tax Commission and shall be filed on or before March 15 of the year in which the person, firm, or corporation desires to take the exemption. Applications must be filed in the year in which the exemption is requested. Claims filed for previous years shall be declared null and void. Eligibility for the exemption shall be established by annually filing an affidavit with the county assessor stating that the property qualifies for exemption pursuant to the provisions of Section 6A of Article X of the Oklahoma Constitution, relating to property moving through the state in interstate commerce, and such other information as may be required by the county assessor.

Each application for such an exemption shall be examined by the county assessor in the same manner as applications for homestead exemptions are examined pursuant to Section 2893 of this title. Further, the applications shall be reviewed by the county board of equalization in the same manner as homestead exemption applications are reviewed pursuant to Section 2894 of this title and applicants shall have the same rights to review and appeal as provided in Section 2895 of this title.

Historical Data

Title 68. Revenue and Taxation
Chapter 1
Article 29
Section 2903 - Rural Water and Sewers Districts Act Property - Exemption.

Cite as: O.S. §, __ __

All property, both real and personal, of any rural water or sewer district, as defined in the "Rural Water and Sewer Districts Act" contained in Chapter 266, Oklahoma Session Laws 1963, as amended (Chapter 18, Title 82, O.S. Supp. 1969), and created and organized for the purposes therein described, but which districts are incorporated as nonprofit corporations under the provisions of Chapter 13, Oklahoma Session Laws 1968 (Chapter 19, Title 18, O.S. Supp. 1969), shall be exempt from all ad valorem taxation. The motor vehicles or other vehicles of any such district shall be registered and licensed each year for a license fee of One Dollar ($1.00), and said districts shall be exempt from sales and use taxes.

Historical Data

The following words when used in Sections 104 through 111 of this act shall have the following meanings, unless otherwise qualified by the context:

1. "Claimant" means a person who has filed a claim pursuant to Section 106 of this act.

2. "Disabled person" means a person unable to engage in any substantial gainful activity by reason of a medically determined physical or mental impairment which can be expected to last for a continuous period of twelve (12) months or more. Proof of disability may be established by certification by an agency of state government, an insurance company, or as may be required by the Oklahoma Tax Commission. Eligibility to receive disability benefits under the Federal Social Security Act shall constitute proof of disability, for purposes of said sections.

3. "Gross household income" means the gross amount of income of every type, regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including pensions, annuities, federal social security, unemployment payments, veterans' disability compensation, public assistance payments, alimony, support money, workers' compensation, loss-of-time insurance payments, capital gains and any other type of income received; and excluding gifts.

4. "Head of household" means a person who as owner or joint owner maintains a home and furnishes his own support for said home, furnishings and other material necessities.

5. "Household" means any house, dwelling or other type of living quarters, and the real property thereof, occupied by the owner or joint owners as a residence, subject to ad valorem taxation.

6. "Property taxes" means the ad valorem taxes on the household actually paid by the head of the household for the preceding calendar year.

**Historical Data**

The provisions of Sections 2904 through 2911 of this title shall apply only to persons sixty-five (65) years of age or older or to any totally disabled person, who is head of a household, was a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income does not exceed the amount of Twelve Thousand Dollars ($12,000.00) for any calendar year. The provisions of these sections shall be administered by the Oklahoma Tax Commission, which shall devise and furnish appropriate forms for claims, reports of household income, proof of property taxes paid, and such other forms as may be deemed necessary to support claims made pursuant to said sections.

Historical Data

Any person sixty-five (65) years of age or older or any totally disabled person, who is the head of a household, a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income for such year does not exceed Twelve Thousand Dollars ($12,000.00) may file a claim for property tax relief on the amount of property taxes paid on the household occupied by such person during the preceding calendar year. Each head of household shall be allowed to file only one claim per year.

**Historical Data**

A. The amount of any claim filed pursuant to Section 108 of this act shall be for the amount of the property taxes paid by the claimant for the preceding calendar year which exceeds one percent (1%) of the household income, but no claim for property tax relief shall exceed Two Hundred Dollars ($200.00).

B. The right to file a claim and to receive property tax relief under the provisions of this act shall be personal to the claimant and shall not survive his death, except that a surviving spouse of the claimant may receive benefits hereunder upon the timely filing of a claim.

Historical Data

All claims for relief in respect to property taxes authorized by Sections 104 through 111 of this act shall be
received by and in the possession of the Oklahoma Tax Commission on or before June 30, 1992, for
property taxes paid for the year 1991, and on or before June 30 each year thereafter for property taxes
paid for the preceding calendar year. Claimants shall be allowed a direct credit against income taxes
owed by such claimant to the State of Oklahoma for the amount of his claim, in which case such claim
shall be filed with claimant's income tax return.

**Historical Data**

Every person filing a claim under Sections 104 through 111 of this act shall furnish the Oklahoma Tax Commission information and proof of age, household members, disability, amount of property taxes paid, changes, if any, of households, amount of gross income of household, and such other information as the Oklahoma Tax Commission may require. Claims and supporting proof must be on forms prescribed by the Oklahoma Tax Commission.

**Historical Data**

A. The Oklahoma Tax Commission shall, within a reasonable time after receipt of a claim, audit said claim for correctness and payment. If the Oklahoma Tax Commission determines the amount of a claim to be incorrect or excessive, or the supporting proof to be inadequate, or that the claim should be disallowed for any other reason, it shall notify the claimant by mail of the correct amount, if any, for which the claim can be allowed or the finding and reasons for disallowance of the claim. The claimant may, within thirty (30) days after the date the notice is mailed by the Oklahoma Tax Commission, submit further or additional proof in support of his claim or request an oral hearing before the Oklahoma Tax Commission.

B. Upon request for a hearing, the Oklahoma Tax Commission shall notify claimant in writing of the date, place and time of the hearing. The hearing date shall not be less than ten (10) days from the date of mailing the written hearing notice to the claimant. Upon examination of the claimant’s additional proof or after the oral hearing, the Oklahoma Tax Commission shall enter an order in accordance with its findings. The order of the Oklahoma Tax Commission shall be final.

Historical Data

Claims for property tax relief filed under Sections 104 through 111 of this act shall be allowed as a direct tax credit on the taxpayer's individual income tax return filed for the calendar year 1991 and each year thereafter. In all cases where claimants have no income tax liability or where the property tax relief authorized by this act exceeds the claimant's income tax liability, such claim, or any balance thereof, shall be paid out in the same manner and out of the same fund as refunds of income taxes are paid and so much of said fund as is necessary for such purposes is hereby appropriated.

**Historical Data**

As between grantor and grantee of any land where there is no express agreement as to who shall pay the taxes that may be assessed thereon, taxes on any real estate shall become a lien on such real estate on October 1 of each year, and if such real estate is conveyed after said date the grantor shall pay such taxes, and if conveyed on or prior to October 1st of such year the grantee shall pay such taxes.

**Historical Data**

A. All taxes levied upon an ad valorem basis for each fiscal year shall become due and payable on the first day of November. Except for mortgage servicers, the exclusive method for payment shall be as follows:

1. Unless one-half (1/2) of the taxes so levied has been paid before the first day of January, the entire tax levy for such fiscal year shall become delinquent on that date.

2. If the first half of the taxes levied upon an ad valorem basis for any such fiscal year has been paid before the first day of January, the second half shall be paid before the first day of April thereafter and if not paid shall become delinquent on that date.

In no event may payment be made in more than two equal installments subject to the provisions of the payment schedule specified in this subsection.

B. Mortgage servicers, as defined in 24 C.F.R., part 3500.17, shall pay all accounts which they are servicing in one annual payment before the first day of January or the entire tax levy for such fiscal year shall become delinquent on that date.

C. If the total tax owed is Ten Dollars ($10.00) or less, then the total amount must be paid before January 1. If the total tax is not paid before January 1, the unpaid balance owing shall become delinquent on the first day of January and shall be subject to delinquent charges as provided for in this section.

D. All delinquent taxes shall bear interest at the rate of one and one-half percent (1 1/2 %) per month or major fraction thereof until paid. In no event shall such interest exceed a sum equal to the unpaid principal amount of tax, and when such interest has accumulated to a sum equivalent to one hundred percent (100%) of the unpaid tax the further accumulation of interest shall cease.

E. The county treasurer shall stamp the date of receipt on each letter received containing funds for payment of taxes and no interest shall be added or charged after the receipt of such letter or the amount due. It shall be the duty of every person subject to taxation according to the law to attend the county treasurer's office and pay his or her taxes. If any person neglects to pay his or her taxes until after they have become delinquent, the county treasurer is directed and required to collect the delinquent tax as provided for by law. The first half of taxes payable pursuant to the provisions of this section shall not become delinquent until thirty (30) days after the tax rolls have become completed and filed by the county assessor with the county treasurer.

F. The county treasurer may waive penalties or interest in any case where it is shown to the county treasurer that such penalties or interest were incurred through no fault of the taxpayer. Each waiver of penalties or interest shall be audited by the Office of the State Auditor and Inspector each year during the annual audit of the county offices.

Historical Data
The county treasurer of each county upon receipt of the tax rolls shall proceed with the collection of the taxes as therein extended, issuing, in triplicate, receipts upon all collections, delivering the original to the taxpayer and filing the triplicate with the county clerk. Such receipts shall be, in manner and form, the same as the tax rolls, and shall have endorsed thereon in red ink the amount of delinquent taxes levied against the property.

**Historical Data**

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. 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.

**Historical Data**

All state, county, school district, city, town, or other taxes shall be paid to the county treasurer, either in lawful currency, or by check or draft upon a bank therein stated, or by post office or express order, or at the option of the county treasurer, by a nationally recognized credit or debit card as determined acceptable by the Oklahoma Tax Commission. If payment is made by a credit or debit card, the county treasurer may add an amount equal to the amount of the service charge incurred for the acceptance of such card. County treasurers may enter into contracts for credit card processing services according to applicable county purchasing law or may enter into agreements with the State Treasurer to participate in any credit card processing agreements entered into by the State Treasurer. It shall be unlawful for any county treasurer to receive in payment of any taxes to be collected, any state, county, school district, city or town warrants. No county treasurer shall be required to execute a tax receipt for any taxes except those paid in lawful money, until the check, draft, post office or express order has been actually paid, and in case any such check, draft, post office or express order should prove to be worthless, it shall not operate as a payment of the tax for the payment of which it was given, and any tax receipt or other receipt given therefor shall be illegal and void.

Historical Data

The receipts for taxes issued by the county treasurers shall be in the form prescribed by the State Auditor and Inspector. The said county treasurer shall furnish, when requested, a printed list of the several items and rates of tax levy, by and upon which such tax is authorized to be collected.

**Historical Data**

All tax receipts issued by the county treasurer shall be numbered consecutively, commencing with number one on the first receipt issued for the taxes of any year, and he shall not receipt for more than one (1) year's taxes on the same property in one tax receipt, but shall keep a separate and distinct series of numbers of receipts, issued for the taxes of each year for which the same have been levied and assessed.

**Historical Data**

Whenever any taxes are paid, the county treasurer shall write upon the tax roll, opposite the description of the real estate or property whereon the same were levied, the word "Paid", together with the date of such payment and the name of the person paying the same.

Historical Data

At the end of each calendar month the county treasurer shall apportion all collections for said month, and distribute the same among the different funds to which they belong.

**Historical Data**

The county treasurer shall at the end of each month after apportioning the collections of that month, make a statement to the county clerk of the amount apportioned each town, city and school district for all monies which are required by law to be paid to the treasurers of such towns, cities and school districts by the county treasurer, and the county clerk shall issue a warrant for the amount shown by the statement of the county treasurer, payable to the treasurer of such town, city or school district. The form of the warrant and the manner in which they shall be turned over to the various treasurers of the towns, cities, and school districts shall be prescribed by the State Auditor and Inspector.

Historical Data

Whenever the United States, the state, or a city, town, county, school district, or any other political subdivision, including, but not limited to, a turnpike authority, municipal trust, water or conservation district, flood control district, levee or waterway improvement district, urban renewal authority, public housing authority, or any other authority authorized by law, state or federal, acquires title to any real property for a governmental purpose between January 1 and October 1 of the tax year, such property shall be relieved of ad valorem tax for the remaining months of the year beginning with the first of the month next succeeding the date its acquisition for public purposes becomes a matter of public record, if the deed thereto was recorded prior to October 1; provided, however, that all taxes assessed against such property prior to its acquisition shall be paid in full and there be paid a sum equal to one-twelfth (1/12) times the number of months that the property remained in private ownership of an amount estimated by the county treasurer of the county wherein the real property lies to be substantially equal to the amount of tax which would have been or will become due and payable for the year had the real property not been acquired for public purposes. In estimating the amount of taxes which would have been or will become due and payable for the tax year had the real property not been acquired for public purposes the county treasurer shall use as a basis the current assessment and the tax rate for the preceding year, unless the tax for the current year shall be by then determined and set, in which event he shall use as basis the new assessment and rate. The public agency acquiring the property shall deduct the amount of such taxes from the purchase price payable to the private owner and remit the same to the county treasurer in satisfaction of such taxes. The county treasurer of any county is hereby authorized upon order of the board of tax roll corrections to cancel of record all taxes assessed against such property for the year of its acquisition when the deed thereto was recorded prior to October 1 and the aforesaid estimated amount of the tax for the months that the property was in private ownership is paid, which order shall be issued upon application of the acquiring authority.

Historical Data

Any and all ad valorem taxes and assessments, together with interest, penalty and costs, heretofore or hereafter levied for any year upon any real property and any lien created thereby in this state are hereby released and extinguished forever upon the expiration of seven (7) years after the date upon which any part thereof became or shall become due, and any lien for ad valorem taxes or assessments together with interest, penalty and costs, for any tax year or years which has heretofore accrued or may hereafter accrue because of the failure of any real property to have been assessed or taxed and placed upon any tax roll, shall be and are hereby extinguished upon the expiration of seven (7) years from the date when such lien would have accrued had such assessment or assessments been made or placed upon the tax rolls as required by law.

**Historical Data**

Title 68. Revenue and Taxation
Chapter 1
Article Article 29
Section 2949 - Heads of Households 62 Years of Age or Older Residing in Certain Manufactured Homes - Exemption.
Cite as: O.S. §, __ __

A. Beginning with the year 1990 and for each year thereafter, any person sixty-two (62) years of age or older, who is the head of a household, is a resident of and is domiciled in this state during the entire preceding calendar year, whose gross household income for the preceding year did not exceed Ten Thousand Dollars ($10,000.00) and owns and resides in a manufactured home which is located on land not owned by the owner of the manufactured home may receive an exemption on the manufactured home in an amount equal to Two Thousand Dollars ($2,000.00).

B. The application for the exemption provided by this section shall be made each year before March 15 or within thirty (30) days from and after the receipt by the taxpayer of notice of valuation increase, whichever is later and upon the form prescribed by the Oklahoma Tax Commission, which shall require the taxpayer to certify as to the amount of gross income. Upon request of the county assessor, the Tax Commission shall assist in verifying the correctness of the amount of said gross income. The form prescribed by the Oklahoma Tax Commission pursuant to this section shall state in bold letters that the form is to be returned to the county assessor of the county in which the manufactured home is located.

C. For persons sixty-five (65) years of age or older as of March 15 and who have previously qualified for the exemption provided by this section, no annual application shall be required in order to receive the exemption provided by this section; however, any person whose gross household income in any calendar year exceeds the amount specified in this section in order to qualify for the exemption provided by this section shall notify the county assessor and the exemption shall not be allowed for the applicable year. Any executor or administrator of an estate within which is included a homestead property exempt pursuant to the provisions of this section shall notify the county assessor of the change in status of the homestead property if such property is not the homestead of a person who would be eligible for the exemption provided by this section.

D. As used in this section:

1. "Gross household income" means the gross amount of income of every type, regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including pensions, annuities, federal Social Security, unemployment payments, veterans’ disability compensation, public assistance payments, alimony, support money, workers’ compensation, loss-of-time insurance payments, capital gains and any other type of income received, and excluding gifts; and

2. "Head of household" means a person who as owner or joint owner maintains a home and furnishes the support for said home, furnishings, and other material necessities.

Historical Data

The term "appropriation" as used in Sections 2482-24113 of this Code is hereby declared to be synonymous with "estimate made and approved," as defined in 62 O.S. 1961 Section 473, and the provisions, requirements, limitations and penalty of 62 O.S. 1961 Sections 471 through 480, are hereby specifically declared to extend to and embrace "appropriations" as herein defined.

**Historical Data**

A. Notwithstanding the provisions of the School District Budget Act, each board of county commissioners and the board of education of each school district, shall, prior to September 1 of each year, make, in writing, a financial statement, showing the true fiscal condition of their respective political subdivisions as of the close of the previous fiscal year ended June 30th, and shall make a written itemized statement of estimated needs and probable income from all sources including ad valorem tax for the current fiscal year. Such financial statement shall be supported by schedules or exhibits showing, by classes, the amount of all receipts and disbursements, and shall be sworn to as being true and correct. The statement of estimated needs shall be itemized so as to show, by classes: first, the several amounts necessary for the current expenses of the political subdivision and each officer and department thereof as submitted in compliance with the provisions of Section 3004 of this title; second, the amount required by law to be provided for sinking fund purposes; third, the probable income that will be received from all sources, including interest income and ad valorem taxes; and shall be detailed in form and amount so as to disclose the several items for which the excise board is authorized and required, by this article, to approve estimates and make appropriations.

B. Each municipality that does not prepare an annual audit pursuant to Section 17-105 of Title 11 of the Oklahoma Statutes shall make a financial statement as required by this section. Every municipality shall adopt a budget, which shall contain estimates of expenditures and revenues, including probable income by source, for the budget year; provided, that all municipalities may use estimated fund balances if final certified fund balances are not available. The budget shall be in a format similar to the estimate of needs or, at the municipality’s discretion, to Sections 17-207 and 17-212 through 17-214 of Title 11 of the Oklahoma Statutes. This section shall not apply to any municipality that has opted to prepare a budget pursuant to the Municipal Budget Act.

C. Each budget and each financial statement and estimate of needs for each county, city, incorporated town, or school district, as prepared in accordance with this section, shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.
D. The financial statements and estimates of all counties shall be filed with the county excise board on or before August 17 of each year; and the financial statements and budgets of all incorporated towns shall be filed with the county excise board on or before August 22 of each year; and the financial statements and budgets of all cities shall be filed with the county excise board on or before August 27 of each year; and the financial statements and estimates of all school districts shall be filed with the county excise board on or before September 1 of each year. Said financial statements and estimates shall have attached thereto an affidavit showing the publication thereof as required herein, or they may be filed and the said affidavit attached thereto at any time within five (5) days after the filing thereof.

**Historical Data**

A. It shall be unlawful for the governing board of any county, city, town, school district, or other governmental subdivision of this state, in preparation of its budget for any fiscal year, to estimate as probable income from sources other than ad valorem tax of such governmental subdivision of the state and other than any excise or other tax assessed by legislative enactment and distributed in lieu of ad valorem taxes, any revenue from nonrecurrent sources, regardless of such collections in the immediately preceding fiscal year, to be derived from or the result of sales, forfeitures, penalties, gifts, federal aid allotments of every kind, windfalls, seizures, sheriff's sales, court actions whether civil or criminal, injunctions or protests won or released by dismissal, or from any other such source not normally recurrent year after year and so made recurrent by legislative enactment. Provided, that upon a finding by the governing board of any county, city, town, school district, or other governmental subdivision of this state, that a source of income, although nonrecurrent, will actually be available for the next ensuing fiscal year, the board may include such income in its estimate of probable income. Provided that shared revenues of the federal government, if ascertainable, shall be allowed to be included in the estimates. It shall also be unlawful for any excise board to approve or require the same, or for any supervisory state board, commission, or officer, or for any agent or employee of either thereof to countenance, approve, or require the same or to diminish in any degree the distribution or allotment of state revenues or appropriations by reason of such collections in a prior year or prospect of such collections in the ensuing year; nor shall any revenue received by a school district from gross production taxes during the immediately preceding fiscal year, which was payable to such district in another year or years, be considered as minimum program income of such district for state aid purposes. The provisions of Section 21 of Title 21 of the Oklahoma Statutes shall be applicable where the foregoing prohibitions are disregarded. Revenue received by a school district during the immediately preceding year, which was earned by, or which was payable to, such school district in another year or years, shall not be considered as minimum program income of such district for state aid purposes.

B. All funds received by counties, cities, towns or other subdivisions of government in the State of Oklahoma, hereinafter referred to as the recipient government, from the federal government pursuant to the distribution of funds authorized by the state shall be deposited in the treasury of the recipient government in a fund which shall be recorded and accounted for separately and apart from all other funds. Principal and interest received from investments of the federal monies, proceeds from the sale of assets purchased from the federal monies, and other miscellaneous income derived from the direct operation of the federal monies may be deposited in the fund from which the federal monies were deposited if required by the federal government or by the governing board of the recipient government.

The unappropriated cash balance on hand may be appropriated as needed upon the request of the governing board of the recipient government and approval by the county excise board, provided, if the governing board of the recipient government determines the need to do so, it may estimate the amount remaining to be collected from its entitlement from federal funds during the remainder of its fiscal year and include such estimate in its request for appropriations. The estimate shall not exceed the amount of the entitlement which is to be received during the remainder of the recipient government's fiscal year or, if the amount of the entitlement has not been certified, ninety percent (90%) of such funds received during a corresponding period of the previous fiscal year; provided that if the entitlement is less than that estimated or if the entitlement to be collected during the recipient government's fiscal year, in addition to
the unappropriated cash balance, is reduced below the amount appropriated for the fiscal year, the
governing board of the recipient government shall request the county excise board for an adequate
reduction of appropriations in the fund.

All disbursements made from the fund in which federal monies are deposited shall be made in the same
manner as those made from the general fund of the recipient government; provided that, no warrants
shall be drawn on the fund unless sufficient monies are available to pay the warrants.

All forms and procedures necessary for the effective operation of this act shall be prescribed by the office
of the State Auditor and Inspector.

C. All monies distributed by the federal government and received by any state agency, board, or
commission to administer and distribute to counties, cities, towns, or other subdivisions of the government
in the State of Oklahoma, hereinafter referred to as the recipient government, that do not follow
procedures in subsection B of this section may utilize the letter of commitment appropriation process as
specified in this subsection. The recipient government shall receive approval for the program as required
by the agency, board, or commission administering the program and by the federal government, if
required. Once approved, the state agency, board or commission may authorize a letter of commitment of
federal monies available to the recipient government. The Excise Board may approve an appropriation in
the amount of the letter of commitment. Each recipient government may establish a separate
appropriation within a special revenue fund designated for federal monies. The recipient government may
encumber funds in an amount not to exceed the sum of the total letter of commitment, which is a binding
commitment of funding which the recipient government will receive for the project or projects eligible for
such federal funding. The encumbrance of funds authorized by this section shall be made in accordance
with procedures prescribed by the State Auditor and Inspector and shall be administered in accordance
with rules and regulations concerning such distribution adopted by the federal government and the state
agency, board, or commission. Any expenditure incurred by the recipient government using the letter of
commitment appropriation process and disallowed by the federal government or state agency, board, or
commission administering the funds shall be paid by the recipient government.

Historical Data

1, 1985; Laws 1989, c. 135, § 1, operative July 1, 1989. Renumbered from § 2484 by Laws 1988, c. 162,
Each officer, board or commission of any county, city, school district or town, and all employees charged with the management or control, of any department or institution of either thereof shall on or before the first Monday in July of each year, make and file with the board or commission charged with the duty of reporting to the excise board, a report in writing showing, by classes, the earnings and cost of maintaining their respective offices or departments for the previous fiscal year, together with an itemized statement and estimate of the probable need thereof for the current or ensuing fiscal year. Provided, that the report relative to the construction and repair of bridges shall be made by the county commissioners and county surveyors, conjointly, and shall be itemized so as to show the location of each proposed new bridge and the estimated cost thereof, and provided further, that the report relative to the probable needs of the courts of record shall be made by the court clerk and district attorney, conjointly, and shall be itemized so as to show separately the respective needs of each court.

**Historical Data**

Title 68. Revenue and Taxation
   Chapter 1
      Article Article 30
Cite as: O.S. §. ___

Historical Data

A. A county excise board is hereby created for each county in the state, to be composed of the members of the county board of equalization as created in Section 2861 of this title. The county clerk shall serve as secretary and clerk of said board without additional compensation.

B. It shall be unlawful for any member of the county excise board to sell or contract to sell, or to lease or contract to lease, or to represent any person, firm, corporation or association in the sale or the lease of any machinery, supplies, equipment, material, or other goods, wares, or merchandise to any county or city or town of the county. It shall also be unlawful for any member of the county excise board to serve as employee, official, or attorney for any county or city, or town of the county, or for any such member to represent any taxpayer before such board in any manner, or to use his or her position as a board member to further his or her own interests. It shall also be unlawful for any taxpayer or interested party to employ any member of the county excise board in any matter coming before the board.

C. The members of county excise boards in all counties having an assessed valuation of Two Billion Dollars ($2,000,000,000.00) or more shall receive as compensation an amount not to exceed Seventy-five Dollars ($75.00) per day. The members of county excise boards in all other counties may receive as compensation an amount not to exceed Fifty Dollars ($50.00) per day, said amount to be established by the boards.

In addition, the members of county excise boards residing outside of the county seat shall be reimbursed for each mile of travel to and from their residences to the place of meeting of the board for each session attended at the rate provided for other county officers. The members of county excise boards shall be also reimbursed for each mile of necessary travel in the performance of their official duties at the same rate.

The total number of days in each year for which the members of said board may be paid shall be as follows:

In counties having an assessed valuation of Forty Million Dollars ($40,000,000.00) and less, not to exceed sixty (60) days;

In counties having an assessed valuation of more than Forty Million Dollars ($40,000,000.00) and not more than Eighty Million Dollars ($80,000,000.00), not to exceed sixty-five (65) days;

In counties having an assessed valuation of more than Eighty Million Dollars ($80,000,000.00) and not more than Five Hundred Million Dollars ($500,000,000.00), not to exceed one hundred (100) days;

In counties having an assessed valuation of more than Five Hundred Million Dollars ($500,000,000.00), not to exceed two hundred fifty (250) days.

D. Any person violating any of the provisions of this section shall be deemed guilty of a felony, and upon conviction thereof shall be punished by a fine of not less than Two Hundred Dollars ($200.00) and not
more than One Thousand Dollars ($1,000.00) or by imprisonment in the State Penitentiary for not less than six (6) months or more than two (2) years, or by both such fine and imprisonment.

**Historical Data**

The county excise board shall meet at the county seat on the first Monday of July of each year as provided in Section 2494 of Title 68 or on such earlier date in the year as determined by the excise board, and organize by electing one of its members as chairman, and another as vice chairman who shall preside in the absence of the chairman, for the purpose of performing the duties required of it by law during such fiscal year. Thenceforth, said board may meet from day to day, or adjourn from day to day and time to time thereafter for said purpose. In its functionings it is hereby declared an agency of the state, as a part of the system of checks and balances required by the Constitution, and as such it is empowered to require adequate and accurate reporting of finances and expenditures for all budget and supplemental purposes, charged with the duty of requiring adequate provision for performance of mandatory constitutional and statutory governmental functions within the means available, but it shall have no authority thereafter to deny any appropriation for a lawful purpose if within the income and revenue provided.

**Historical Data**

As to each budget, original or supplemental, the county excise board shall proceed in the following order:

(1) Examine the financial statements contained therein for the purpose of ascertaining the true fiscal condition of each of the several fund accounts of the municipality as of the close of the previous fiscal year, or as of the date reported for supplemental purposes; and it may require such additional statistics or financial statements from the municipal officers as will enable it to make such determination, and correct such statements if need be.

(2) Examine specifically the several items and amounts stated in the estimate of needs, and if any be contained therein not authorized by law or that may be contrary to law, or in excess of needs, as determined by the excise board, said item shall be ordered stricken and disregarded. If the amount as to any lawful item exceeds the amount authorized by law, it shall be ordered reduced to that extent; otherwise, the excise board joins in responsibility therefor.

(3) Examine the content of the estimate of needs, and if the governing board has failed to make provision for mandatory governmental functions, whether such mandate be of the Constitution or of the Legislature, or if the provision submitted by estimate be deemed inadequate, the county excise board shall, whether on request in writing by the officer charged with a mandatory duty or of its own volition, prepare an estimate by items and amounts, either by the items submitted or by additional items, and cause publication thereof in some newspaper of general circulation in the county, in one issue if published in a weekly paper, and in two consecutive issues if published in a daily paper, and thereafter attach such estimate, together with affidavit and proof of publication, to that submitted by the governing board, for further consideration. However, nothing herein contained shall prevent any governing board, upon a timely finding that its estimate of needs as first filed is inadequate, from filing a written request with the excise board to increase such estimate as to any item or items, whether mandatory or not; whereupon the excise board shall cause publication thereof, as aforesaid, at the expense of the municipality.

(4) Compute the total means available to each fund, except the sinking fund, by the converse of the formula provided by law for computing the tax levy, as provided in Section 2497 of this Code.

(5) If the total of the several items of estimated needs for lawful purposes as heretofore ascertained is within the income and revenue lawfully available, the excise board shall approve the same by items and compute the levy required. If said total exceeds the means provided to finance the same, the excise board will proceed to revise the same by reducing items, in whole or in part, in the following order: (a) first apply such revision by reduction of items for governmental functions merely authorized but not required; (b) if further reduction be necessary, second, by reduction of items required by the Legislature but not within Constitutional requirement; (c) if still further reduction be necessary and no other items remain, third, by reduction of items for Constitutional governmental functions until the total thereof be within the income and revenue provided. At the option of the excise board, the governing board may collaborate in such reductions; but the final order shall be that of the county excise board.
Historical Data

The county excise board may require the attendance of the District Attorney at any of its sessions when passing upon the validity or invalidity of items of appropriation; or it may request his opinion in writing as to any such item. Said board is hereby empowered to require such further detail as to any item of any estimate as it deems necessary and proper for such determination, and it may place such restrictions thereon as will limit the use thereof to purposes authorized by law; but such further detail and such restrictions shall not enlarge upon the number of accounts in the bookkeeping systems prescribed and kept as provided by law. However, such further detail and any restrictions imposed thereon shall be disclosed by statements attached to the original copy of such budget filed with the county clerk, and to the duplicate copy of such budget filed with the State Auditor and Inspector. If such excise board desires assistance for the purpose of inspecting and correcting financial statements and accounts, and inspection of levies, it may invoke those provisions of law providing such assistance (74 O.S. 1961 Section 212), provided there shall have been made an appropriation for county audit and an assignment to such county for such purpose.

**Historical Data**

The county excise board shall comply with the following:

(a) Provision and levy for the sinking funds of any municipality shall be made in strict conformity to the special statute therefor (62 O.S. 1961 Section 431): but no surplus shall be disclosed or computed in any sinking fund account except it be in cash and investments actually on hand in excess of all accrual liabilities, whether collections exceed anticipations or not.

(b) Building fund appropriations and levies under Section X, Article 10, Oklahoma Constitution, shall be computed by the same formula and subject to the same defenses as general funds, but need be itemized only as to the amount needed for construction of new buildings, remodeling or repairing buildings, and purchasing furniture, and for a reserve for interest on warrant issues according to statute.

(c) The general fund shall comprehend and include all appropriations and expenditures financed from levy of ad valorem tax under any of the provisions of Section 9, Article X, Oklahoma Constitution, and all revenues from sources other than ad valorem taxation except the proceeds derived from the sale of bonds and those revenues specifically required by law to be deposited into the sinking fund, the building or replacement funds, or in cash funds, or in any other fund or funds so specifically denominated by statute. If a portion of the ad valorem levies under said Section 9, Article 10, Oklahoma Constitution, and specific revenues from other sources, be required by law to be devoted to a special purpose, other than those specifically required to be accounted for in cash funds, such special purpose shall be provided for by a special budget account within the general fund, distinguished from the governmental budget account, and assigned such appropriation account or accounts as will accomplish such special purpose and include sums at least equivalent to the net estimate of revenues or levy thus specially applied. As to counties, cities, and towns, except as hereinafter provided, the governmental budget account shall be departmentalized, and the appropriations made for the use of each separate office, board, commission or department shall be stated in separate items, and no appropriation shall be available for the use of more than one office, board, commission or department; and the appropriations so made for the use of each such separate office, board, commission or department, or for any special function of either of them, of the several municipalities, including the general fund appropriations of municipalities not so departmentalized, shall not be increased or diminished after such appropriations become final, except in the manner provided by law (Section 24101 of this Code), or by order of a court of competent jurisdiction.

**Historical Data**

Each of the items of appropriation as hereinafter defined and enumerated shall represent, in the broadest permissible sense, a specific purpose, and each such item of appropriation shall be the estimate made and approved for such purpose, subject to encumbrance and expenditure therefor under restrictions otherwise provided by law. The distinctive functional purpose of each shall be that assigned by statute, charter or ordinance to the office, board, commission or department for counties, cities and towns, and to quasi-municipal boards serving a particular function but lacking corporate powers. As applied to each, except where otherwise provided by law, the terms used shall be applied in meaning as follows: the term "personal services" is defined to comprehend all salaries, wages, per diem compensation, fees where the only compensation of the recipient is the fees earned, and all allowances or reimbursement for travel expense where authorized by law and/or defined by law, paid to any officer, deputy, employee or other individual for services rendered or employment in relation to the office, department or subdivision of the municipality, including such items as fees and mileage of witnesses and jurors when paid from the general fund, fees of constables and justices of the peace and all other fees, compensation or remuneration paid to individuals or persons who have only their professional, technical or vocational skills and services to sell. In the departments of roads and highways and/or streets and alleys the term "personal services" shall comprehend all items so defined hereinbefore and shall be further specifically defined to include such items as salaries, wages, per diem compensation and all other compensation or remuneration paid to engineers, surveyors, mechanics, truck drivers, tractor and grader operators, carpenters, etc., for professional, technical and vocational skills and services rendered in relation to employment by or within such department or subdivision of the municipality. The term "maintenance and operation" is defined to comprehend all current expense except those items herein defined as "personal services" and/or "capital outlay," and "sinking funds," including all items, articles and materials consumed with use, rentals on machinery and equipment, premiums on surety bonds and insurance, all maintenance and repair accomplished according to the conditions of a contract, and all items of expense paid to any person, firm or corporation who renders service in connection with the repair, sale or trade of articles and commodities. In the departments of roads and highways and/or streets and alleys the term "maintenance and operation" shall comprehend all items so defined hereinbefore, and shall be further specifically defined to include all items, articles and materials consumed with the use in the repair, maintenance, construction or reconstruction of roads, bridges, highways, streets and alleys by the usage of force account labor, rentals on machinery and equipment, premiums on surety bonds and insurance, and all repair and maintenance accomplished under the terms of a contract. The term "capital outlay" is defined to comprehend all items and articles (either new or replacements) not consumed with use but only diminished in value with prolonged use, such as new, or replacements of, machinery, equipment, furniture and fixtures, all real properties, and all construction or reconstruction of buildings, appurtenances and improvements to real properties accomplished according to the conditions of a contract. In the departments of roads and highways and/or streets and alleys the term "capital outlay" shall comprehend all items so defined hereinbefore and shall be further specifically defined to include the cost, and all expense incurred in relation thereto, of rights-of-way or other real property necessary for the construction of roads and highways and/or streets and alleys as the case may be. Provided, that the State Auditor and Inspector may add or substitute, and define, other items of appropriation where necessary to fulfill special functions therein required, but such items shall always be the fewest that will fulfill the requirements of the Constitution or Legislature.
Historical Data

Title 68. Revenue and Taxation
Chapter 1
Article Article 30
Section 3011 - Departments Operated Within General Fund - Special Budget and Cash Accounts - Items of Appropriation.
Cite as: O.S. §, __ __

(1) For each office, board, commission and department, including public utilities operated within the general fund, and special budget accounts and cash accounts, of counties, cities and towns, the items of appropriation shall, unless otherwise provided by law, be as follows: "personal services," "maintenance and operation," and "capital outlay," applied as enumerated and defined in the preceding section. Provided, that public utilities owned or controlled and managed by the city may be operated within the budget as a department within the general fund or may be separately operated as a private enterprise, not controlled by general taxation statutes, and expenditures for operating expenses, replacements and extensions may be made from the income derived from the operation of such utility without appropriation. Nothing herein contained shall operate to prevent the governing board from transferring any surplus, not needed for the operation of such public utilities, to the general fund or sinking fund of the municipality.

(2) The board of trustees of a town (not a city) having a population less than that required by law to become a city, may at its option submit its estimate of needs in short form, not departmentalized, showing in separate items the amounts of funds estimated and appropriated for the functions and purposes thereof, but defined as follows: "personal services," "maintenance and operation" and "capital outlay" as enumerated and defined in the preceding section. Small utilities managed directly by such board of town trustees may be operated within such budget or separately operated and reported as are city utilities separately operated; but if within the budget and as separate department, the departmentalized budget form shall be used.

Historical Data

The county excise board of each county shall at its first annual meeting fix the time and place for public hearings before such board at which meeting any taxpayer may appear and be heard for or against any part of the statements of estimated needs for current expense purposes for the current fiscal year as certified by each of the municipalities.

**Historical Data**

The notice of such hearing shall be given by one publication in a newspaper of general circulation in such county and such notice shall fix the time and place of such hearing.

The hearing shall be continued from day to day until concluded, not to exceed a total of ten (10) days; provided, however, that such hearing shall be concluded before the expiration of ten (10) days if there are no requests on file with the board at such hearing. Upon the request of any taxpayer at such hearing, the excise board shall have the power to call in the official or person in charge of any office, department, or municipality for examination concerning estimated needs for current expense purposes for the current fiscal year, as certified by the various municipalities.

**Historical Data**

A. The county excise board shall meet on the first Monday of July of each year, or on such earlier date in the year as determined by the excise board, for the purpose of performing the duties required of it by law, and shall meet from day to day until all of the levies shall have been fixed and the appropriations approved.

B. As used in this section, “municipality” or “municipal subdivision” shall mean a taxing jurisdiction authorized by law to levy ad valorem taxes.

C. It shall be the duty of said board to certify the levies of each municipality to the county assessor on the same date that such levies are fixed; and it shall be the duty of the county assessor to proceed to extend such levies on his tax rolls immediately upon receipt of such certificates, without regard to any protest that may be filed against any levy. It shall further be the duty of the county assessor to deliver the tax rolls to the county treasurer when the same shall have been completed, and at the same time, to file a true and correct abstract of such tax rolls with the county clerk. The county clerk shall charge the county treasurer with the amount contained in said abstract. Should there be any correction or change in the levy of any municipality, after such levy has been certified by the county excise board to the county assessor, regardless of whether such change is made by order of the county excise board or by a court of competent jurisdiction, it shall be the duty of the county assessor to deliver the tax rolls to the county treasurer, without regard to such change; and it shall be the duty of the county treasurer, with the assistance of the county assessor, to make the necessary corrections on the tax rolls after the same shall have been delivered to the said county treasurer.

D. The county excise board shall fix the levies and make the appropriations of each municipality within fifteen (15) days after the financial statement and estimate of any such municipality is filed, unless the valuations of the county, and the municipal subdivisions thereof, have not been certified to it; and, in that event, said excise board shall have thirty (30) days from the date of receipt of such valuations. If any such municipality extends into a county for which the valuations have not been certified, it shall be the duty of the county excise board to fix the levies and make appropriations for such municipality based upon the certified valuation of the other county for the preceding year. Such municipality shall have thirty (30) days from receipt of the certified valuations of the other county or counties to request modification of the appropriations.

E. It shall be the duty of the county assessor in the preparation of the tax roll to separately list and extend on the rolls all real property by separately listing all city and town lots and all other real property in subdivisions of a quarter of a quarter of a section, or less, if such subdivisions are owned in less quantity, describing the same in the usual and customary manner, or by metes and bounds and showing the value of all buildings and improvements on each separate and distinct piece of property. The county assessor shall, notwithstanding the filing of any protest against the levies or budgets or the pendency of any procedure with reference to the correctness of the assessment of any property or as to the legality of any levy, complete the tax roll and abstract thereof, and deliver the same to the county treasurer and county clerk, respectively, on or before the first day of October of each year. The county treasurer shall accept the said rolls and upon the date fixed when taxes shall become due and payable the county treasurer shall proceed to collect the taxes as provided by law.
Historical Data

The county excise board shall meet for the purpose of performing the duties required of it by law as provided by the preceding section, and shall on or before July 25th of each year apportion the millage as authorized by Section 9, Article X, Oklahoma Constitution.

**Historical Data**

Should any municipality fail to make and submit an estimate as herein provided, the county excise board shall have authority to make an appropriation for current expense and sinking fund purposes and make such levy therefor as it may find necessary to meet the probable needs of such municipality, provided that no such estimate shall be approved until the same shall have been by the county excise board advertised in like manner to items that shall be added to or increased in an estimate.

**Historical Data**

When the excise board shall have ascertained the total assessed valuation of the property taxed ad valorem in the county and in each municipal subdivision thereof, and shall have computed the total of the several items of appropriation for general fund, sinking fund, and other legal purposes for the county and each municipal subdivision thereof, said board shall then proceed to compute the levy for each fund of each municipality. The procedure for the computation of such levies shall be as follows:

First: Determine the total amount of the several items of appropriation for each fund.

Second: Deduct from such total appropriation the actual cash fund balance of the immediately preceding fiscal year.

Third: Deduct from the remainder thus ascertained the estimated probable income from sources other than ad valorem taxation; however, in no event shall the amount of such estimated income exceed ninety percent (90%) of the actual collections from such sources for the previous fiscal year. Provided, that the amount of such estimated income for a school district may be the amount that is chargeable as minimum program income of the district for the purpose of receiving state equalization aid. Also, deduct the estimated probable revenue to be derived from additional collection from taxes in the process of collection of the immediately preceding taxable year; provided that the amount so estimated shall be cash fund balance as hereinafter defined, and shall include none of that portion of the reserve added at the beginning of such year for delinquent tax, and shall not exceed ninety percent (90%) of the actual collections of additional back taxes legally accrued to and credited to the same fund account of the immediately preceding fiscal year.

Fourth: Add to the remainder a reserve for delinquent taxes, the amount of which reserve shall be determined by the excise board, except for any municipality which has opted by resolution to come under the provisions of Section 11-17-201 et seq. of Title 11 of the Oklahoma Statutes, in which case the governing body of such municipality shall determine the needs of the municipality for sinking fund purposes, after taking into consideration the amount of uncollected taxes for the previous year or years; provided that the reserve so added shall not exceed twenty percent (20%) or be less than five percent (5%); and provided, further, that the reserve so added shall not be subject to review.

Fifth: Compute the levy necessary to raise an amount of money equal to the remainder thus ascertained, based upon the total assessed valuation of the county or subdivision thereof, taking into consideration any deduction which must be made because of the exemption of homesteads as required by Section 2406 et seq. of this Code.

Sixth: Compute the reduction in levy necessary to be made because of monies being required by law to be used for the purpose of reducing ad valorem tax levies.

The rates of levy for general fund, sinking fund, and other purposes authorized by law shall be separately made and stated, and the revenue accruing therefrom respectively, when collected, shall be credited to the proper fund accounts.
Historical Data

If and when an actual cash fund balance shall accrue in any fund for any prior fiscal year, such fund balance shall forthwith be transferred to the same fund for the fiscal year next succeeding the year for which the taxes were originally levied, and shall be used to pay any warrants and interest thereon which may be outstanding and unpaid for such year. After all warrants and interest on such warrants for such year have been paid or reserved for, the fund balance, if any, shall forthwith be transferred to the next succeeding year for the same purpose. This procedure shall be followed for each succeeding fiscal year until all warrants issued prior to the current fiscal year are paid or reserved for, and then any cash fund balance remaining shall accrue and be transferred to the current fiscal year, to be used to pay any legal warrant and interest charges of such year. The term "actual cash fund balance", as used herein, is hereby defined to mean an excess of actual cash actually on hand over and above all legal obligations. Taxes in process of collection shall not be considered in determining the actual cash fund balance for any fund for any fiscal year or years.

Historical Data

The secretary of the excise board shall immediately certify each appropriation as made by the excise board to the clerk or other issuing officer of the municipality for which the same is made. The several items of the estimate as made and approved by the excise board for each fiscal year shall constitute and are hereby declared to be an appropriation of funds for the several and specific purposes named in such estimate, and the appropriations thus made shall not be used for any other fiscal year or purposes whatsoever, except as provided in the preceding section. Each clerk or other issuing officer shall open and keep an account for the amount of each item of appropriation, showing the purpose for which the same is appropriated, and the date, number, and amount of each warrant thereon. No warrant or certificate of indebtedness in any form shall be issued, approved, signed or attested, on or against any appropriation for a purpose other than that for which the said item of appropriation was made, or in excess of the amount thereof.

Historical Data

A. The excise boards of the various counties in the state may convene at any time after the beginning of any fiscal year, upon call of the chairman of the board, for the purpose of approving temporary appropriations for the counties, cities, school districts and other municipal subdivisions of the state. Whenever the governing board of any such county, city, school district or other municipal subdivision of the state shall present to the excise board of such county or of the county in which any such city, school district or other municipal subdivision is located in whole or in part, a verified application showing that the needs of such county, city, school district or other municipal subdivision so require, such excise board may make temporary appropriations for lawful current expenses of such county, city, school district or other municipal subdivision. School districts shall cause the application for the temporary appropriation to be published at least one time in a newspaper of general circulation in the county, at least three (3) days prior to the date on which the excise board shall consider the application for temporary appropriations. No appropriations to school districts shall be made and considered by the excise board in the absence of proper publication as required hereby.

B. Warrants may be drawn against such temporary appropriations pending action by the excise board upon the annual estimate of needs and budget of such county, city, school district or other municipal subdivision for such fiscal year. The amount which may be appropriated by such temporary appropriations shall in no event exceed the entire amount which the governing board, making the application, estimates will be available for the entire fiscal year for each purpose for which a temporary appropriation is requested; provided, however, the limitation on appropriations and any requirement for request or approval of temporary appropriations shall not apply to any city or town if the revenue from the ad valorem tax to the municipal general fund amounted to less than five percent (5%) of the total revenues accruing to the municipal general fund during the prior fiscal year. Such cities and towns may pay for lawful current expenditures pursuant to the estimate of needs as filed by the city or town and pending final action of the excise board.

C. Any such temporary appropriations so approved by the excise board of any county shall, when the annual budget for such county, city, school district or other municipal subdivision is finally approved, be merged in the annual appropriations for the same purposes and any warrant which has been, in the meantime, drawn against such temporary appropriations shall be charged against the final approved annual appropriations of such county, city, school district or other municipal subdivision for the said current fiscal year.

**Historical Data**

Whenever the public welfare or the needs of any county, city, town, or school district shall require, the excise board may, on call of the chairman, convene at any time for the purpose of making supplemental or additional appropriations for current expense purposes; provided, that all such appropriations authorizing the creation of an indebtedness shall come within the limitations of Section 26, Article X, Oklahoma Constitution. No supplemental or additional appropriation shall be made for any county, city, town or school district in excess of the income and revenue provided or accumulated for the year. As to all such proposed appropriations the following procedure shall be followed:

First: The proper officers of the county, city, town or school district shall make and file with the excise board a financial statement showing its true fiscal condition as at the close of the month next preceding or as of May 15 or June 20, or both said dates, preceding the date of filing, and shall submit therewith a statement of the amount and purpose for which each proposed supplemental appropriation is to be used. The financial statement shall show, as to current expense or general fund, the amount of cash in the treasury; the amount of taxes in process of collection as to which the date of sale for delinquency has not elapsed; the amount of the uncollected portion of the estimated income other than ad valorem tax as fixed by the excise board for the current fiscal year; the amount of warrants outstanding and an estimate of the interest accrued and accruing thereon; the amount of unexpended balance of all appropriations for current expense purposes as to which a period of six (6) months has not elapsed from the date of the close of the fiscal year for which the appropriation was available; and the surplus or deficit in revenue, if any, in each fund.

Second: If the financial statement herein required shall correctly reflect a surplus in revenue in any fund available for current expenses, and the excise board shall so affirmatively find, it may make supplemental appropriations to an amount not exceeding the aggregate of such surplus.

Third: If the surplus of revenue, as found and determined by the excise board, shall be insufficient for the additional needs and requirements of the county, or other municipal subdivision, the excise board shall have the power and authority to revoke and cancel in whole, or in part, any appropriation or appropriations, or parts thereof, previously made to any officer or department of government of any county, city, town or school district and to make in lieu thereof such supplemental and additional appropriations for current expense purpose as the interest of the public may require; provided, that no appropriation or part thereof shall be revoked or canceled against which there may be an unpaid claim or contract pending. The total amount of all such appropriations shall not exceed the aggregate of the amount of appropriations so revoked or canceled, and the surplus or unappropriated revenue, if any, of the county, city, town or school district for which it is proposed to make such additional appropriation; provided, that before any appropriation or part thereof shall be revoked or canceled, the officer or officers in charge of the office or department of government for which any such appropriation is available shall be notified of the proposed revocation or cancellation, and shall be afforded an opportunity, if he so desires, to appear before the excise board and protest against such proposed action. As to counties, cities and school districts, the financial statement and request for supplemental appropriations herein required to be filed with the excise board shall be published at least one time in some newspaper of general circulation in the county or city for which made. Said publication shall be made at least three (3) days prior to the date on which the excise board shall consider the proposed supplemental or additional appropriations. No
appropriations shall be made and considered by the excise board in the absence of the financial statement herein required to be filed.

Historical Data

After the officers of the several municipal subdivisions of the state, constituting the budget making bodies of such subdivisions, including counties, cities, towns and school districts, shall have made and filed their budgets as required by existing laws with the county clerks, and after advertisement as now required by law, the excise boards shall meet on the last Saturday in July and from time to time thereafter until the State Board of Equalization shall have reported the valuation of public service corporations and utilities, together with the equalized valuation of all other property, to the county, and shall then proceed to pass on appropriations and make levies for all such municipal subdivisions as now provided by law, and shall file a copy of all budgets with the levies made thereon, with the State Auditor and Inspector, and one copy with the county clerks of the respective counties, and the county clerk shall immediately thereafter publish notice for one time, in some newspaper of general circulation in the county, that such budgets and levies are on file for the inspection of any citizen.

Within three (3) days after the filing of any such budgets and levies with the State Auditor and Inspector, he shall give notice by mail of the fact and date of such filing with him to any taxpayer who shall have filed written request therefor.

Historical Data

(a) Taxpayers of the state shall have the right, at all times, to examine the budgets and levies on file with the respective county clerks of the state and with the State Auditor and Inspector, for the purpose of checking same for illegalities in the levies made, and any taxpayer may, at any time within fifteen (15) days from the date of filing with the State Auditor and Inspector as above provided for, file a protest in writing together with three copies thereof, with the State Auditor and Inspector against any alleged illegality of any levy. Provided the State Auditor and Inspector shall grant an additional fifteen (15) days in which any taxpayer may file protest to any budget or levy upon proper application showing the necessity for such extension. The State Auditor and Inspector shall thereupon transmit by certified mail one copy of each to the county clerk, the district attorney and county treasurer of the county affected thereby; or said protest with the same number of copies may be filed with the county clerk in which event the county clerk shall transmit one copy of each to the State Auditor and Inspector and to the district attorney and county treasurer of the county affected thereby, and such filing shall have the same force and effect as though filed with the State Auditor and Inspector. The said protest shall specify the said alleged illegal levy and the grounds upon which said alleged illegalities are based. Any protest filed by any taxpayer as herein provided shall inure to the benefit of all taxpayers. If no protest is filed by any taxpayer as to the levy of any county or municipal subdivision thereof within said fifteen-day period or any extension thereof all appropriations and levies of said county and municipal subdivisions thereof not protested, shall be deemed to be legal, and all proceedings for refunds or suits for refunds or recovery of taxes or to contest the validity thereof in any manner shall be barred.

(b) The excise board may reconvene at any time within sixty (60) days after the filing of the budgets and levies with the State Auditor and Inspector and reduce any protested budgets and levies which the excise board deems to be illegal.

Historical Data

A. There is hereby re-created a Court of Tax Review. For each case brought before the Court of Tax Review, the Chief Justice of the Oklahoma Supreme Court shall assign the case to a judicial administrative district. The presiding judge of the judicial administrative district to which the case is assigned shall appoint a panel of three judges of the district court, who shall determine in what county the case will be heard. A majority of the three-judge panel shall be required to render a decision in each case. The Oklahoma Supreme Court shall establish court rules for the Court of Tax Review and the Clerk of the Oklahoma Supreme Court shall serve as Clerk of the Court of Tax Review. A majority of the three-judge panel shall be required to render a decision in each case. The Oklahoma Supreme Court shall establish court rules for the Court of Tax Review and the Clerk of the Oklahoma Supreme Court shall serve as Clerk of the Court of Tax Review.

B. The Court of Tax Review is hereby vested with jurisdiction over and shall hear:

1. Complaints regarding valuation of public service corporation property by the State Board of Equalization as authorized by Section 2881 of this title, for which a scheduling conference shall be required within twenty (20) days of the answer filed by the State Board of Equalization;

2. Complaints regarding actions of the State Board of Equalization regarding either intracounty or intercounty property value equalization as authorized by Section 2882 of this title; and

3. Appeals as authorized by Section 2830 of this title concerning Category 2 or Category 3 noncompliance as determined by the Oklahoma Tax Commission. The Court of Tax Review shall determine if a county deemed to be in Category 3 noncompliance is required to reimburse the Oklahoma Tax Commission from the county assessor's budget for all costs incurred as a result of the assumption of the valuation function by the Commission.

C. The Court of Tax Review shall prescribe procedures for the purpose of hearing properly filed protests against alleged illegal levies, as shown on the annual budgets filed with the State Auditor and Inspector. The Court shall reconvene as often as deemed necessary by the Court until final determination has been made as to all protested levies. The judges shall be paid their traveling and living expenses while acting as members of the Court, out of the funds now provided by law for payment of district judges' expenses when holding court outside the counties of their residence. Decisions of the Court of Tax Review concerning alleged illegal levies shall be subject to the provisions of Sections 3025, 3026, 3027, 3028 and 3029 of this title.

D. The Court of Tax Review as it existed prior to July 1, 1997, shall cease to exist and all duties and responsibilities of such court, except as provided in this section, shall be transferred to the Court of Tax Review as re-created in this section.

E. All cases which have not been submitted for determination in the Court of Tax Review as it existed prior to July 1, 1997, shall be transferred to the Court of Tax Review as it exists after July 1, 1997, for disposition. All cases which have been submitted by the parties for determination in the Court of Tax Review as it existed prior to July 1, 1997, shall be transferred to the Court of Tax Review as it exists after July 1, 1997, for disposition.
Review Prior to July 1, 1997, shall remain with the panel to which they have been assigned for final determination.

**Historical Data**

Title 68. Revenue and Taxation

Chapter 1

Article Article 30

Section 3025 - Powers and Duties of Court - Continuances.

Said Court shall have the power and it shall be its duty to hear and determine all protests filed under Section 24103 of this Code, and it shall have the power to administer oaths, compel the attendance of witnesses and production of evidence, including any public record from any county in the state upon the hearing of such protests. Said Court shall proceed to hear and determine all said protests as speedily as practicable, and, so far as practicable, shall hear all protests for any county on the same date; provided that continuances may be granted as to any protestant or any county upon good cause shown.

Historical Data

The Court of Tax Review shall hear and determine all protests submitted to it and its decision shall be in writing and filed with the State Auditor and Inspector whose duty it shall be, if no appeal be taken as hereinafter provided, to transmit a copy of such decision to the county clerk, county assessor, and county treasurer, and to the protestant or his attorney of record, and it shall thereupon be the duty of the county clerk to correct the appropriations accordingly, and the duty of the county assessor to so correct the tax rolls if the same have not been turned over to the county treasurer. The district attorney, assisted by the Attorney General at the request of the district attorney, shall represent his county and the municipal subdivisions thereof at the hearing of any protest before said Court of Tax Review, and each county shall pay all necessary expenses of its district attorney in attending any such hearings. No pleadings by the county shall be required and the cause shall be deemed at issue upon the filing of such protest.

**Historical Data**

Either the protestant or the county may appeal from the final decision of the Court to the Supreme Court of the state, and it shall be sufficient to perfect such appeal if the appellant shall, within thirty (30) days from the date of such decision of the Court, file with the Clerk of the Supreme Court a petition in error with a copy of the order or decision appealed from. If no appeal be taken, the decision of the Court shall be final.

**Historical Data**

The Court shall cause the evidence adduced at any time and all hearings to be taken and preserved, and upon an appeal being taken in any case, the record, consisting of protest and the transcript of the proceedings sought to be reviewed, shall be perfected within the time and in the manner prescribed by rule of the Supreme Court. The time limit prescribed herein for filing the petition in error may not be extended. The appeal shall be docketed and determined without cost to either party and the Supreme Court shall, as soon as practicable, set the case for hearing after briefs have been filed under the rules and orders of the Court.

Historical Data

After the decision of the Supreme Court in any case becomes final, the Clerk of said Court shall issue and transmit a proper mandate to the State Auditor and Inspector, who shall thereupon transmit certified copies thereof to the county clerk, county treasurer and the attorney of record for the protestant, and the county clerk shall thereupon immediately correct the appropriations in accordance with said mandate and as herein provided in cases where no appeal is taken.

Historical Data

(a) The filing of protest as herein provided shall not prevent the spreading of record and the collection of any levy made by the excise board, but if any protest be filed as herein provided and any taxes shall be paid pending the hearing and determination of said protest or pending the decision of the Supreme Court, all that part of the levy alleged in said protest to be illegal shall be retained by the county treasurer in a separate fund until the legality of said levy has been determined, and all taxes paid by any taxpayer in excess of the amount finally determined to be legal shall be refunded by the county treasurer to the taxpayer, together with such interest thereon as may have been received by the county treasurer on such fund pending final determination of the illegality of such levy, upon verified claim filed with the county clerk at any time within six (6) months after such final determination.

(b) It shall be the duty of the county clerk within thirty (30) days from the final determination of the illegality of all levies to notify all taxpayers by publication in one issue of a newspaper of general circulation in the county that refund will be made of excess tax collected.

(c) If no demand is made for refund within said period of six (6) months, said taxes so collected and held shall be distributed to the fund or funds for which they were levied and collected and credited as a surplus therein for the next succeeding fiscal year.

Historical Data

Nothing in Sections 24102 - 24112 of this Code shall be construed to affect the time for payment and collection of taxes as now provided by law.

**Historical Data**

Title 68. Revenue and Taxation  
Chapter 1  
Article Article 30  
Section 3032 - Warrants and Debts Prohibited During Protest Period - Exceptions.

Cite as: O.S. §, __ __

(1) Pending the expiration of the time within which protests may be filed with the State Auditor and Inspector, no warrant shall be issued or debt contracted by any municipality for any purpose except as provided hereinafter:

(a) Counties: For salaries and compensation of each officer and all regular deputies and employees thereunder, including home demonstration agents and farm demonstration agents employed by the board of county commissioners under contract with the Extension Division of the Oklahoma State University or United States Department of Agriculture or any other state or federal department under cooperative agreement with the board of county commissioners as now or that may hereafter be provided by law, salaries of the county superintendent of health and regular employees of any county health unit, for regular salaries and maintenance and operation costs of a county hospital and other quasi-municipal boards now or hereafter created by law; for insurance on county property and risks including premiums on bonds of public officials; for office supplies, blank books, stationery, printing, postage, telephone, telegraph, lights, fuel and water; for rent; for support, maintenance, surgical and medical attention and necessary medicine and hospitalization, and transportation, of the poor or insane, prisoners, and widows; for neglected children, crippled children; for support, maintenance, surgical and medical attention and necessary medicines and hospitalization and transportation of crippled, homeless, abandoned, dependent and neglected children, and children in danger of becoming delinquent, whether or not such debts are contracted in conjunction with a cooperating state department or agency; for jury commissioners, jurors, bailiffs, and witnesses for courts of record, for transcripts and each item of court expense as may be necessary and authorized by law; for fees of peace officers, and for such fees and costs in criminal and coroner actions for which the county is liable; for election expenses, including salaries, per diem, and such other expenses as allowed by law; for annual audits and examination of fiscal affairs of the county; for fuels, oils, and maintenance and repair of county highway equipment and regular salaries and wages of the county engineer, his or her assistants, and regularly employed maintenance workers, in event of emergency entered of record in the minutes of the board by full and unanimous adoption, the necessary wages of emergency help, supplies, and materials for county highway repair, or any other necessity of the county as required by an emergency entered of record in the board minutes; and capital outlay items purchased from temporary appropriations approved by the board of county commissioners and the county excise board or county budget boards whichever is appropriate.

(b) Cities and towns: For salaries and temporary compensation for each officer and all regular deputies and employees thereunder, for insurance on city or town property or risks including bonds required of any officials or employees, for office supplies, blank books, stationery, printing, postage, telephone, telegraph, express, freight, drayage, light, current, water, fuels and oils, maintenance materials and supplies, and rents, whether for the city or town proper or for any utility enterprise or for any quasi-municipal or semi-independent board or commission therein authorized and functioning under authority of city charters or the laws of this state, or any department thereof such as street, police, radio, fire, water, light, library, hospital, court, detention home; for board, maintenance and medical care of prisoners; for charities and aid to the poor; for clinics and health service including cooperative agreements with the State Department of Health with or without coordination with the board of county commissioners of the county or schools of the city or town or in cooperation with any other state or federal agency as now or as may hereafter be authorized by law; for jurors and
witnesses in the municipal criminal court or police court; for election expenses, including salaries, per
diem, and such other expenses as allowed by law; for annual or special audits and examination of
fiscal affairs of cities and towns; for maintenance of public libraries, parks, streets or any other
continuously functioning governmental, quasi-governmental, or utility enterprise, and the continuing
normal expense of operation thereof whether of salaries, wages, materials, or supplies, and whether
herein enumerated or not; for capital improvements or capital outlays; and, in event of emergency
entered of record by order of the governing board describing it, the necessary wages of emergency
help, supplies, materials, and other necessities as the emergency demands. Provided, however, that
this section shall not apply to any city or town if the revenue from the ad valorem tax to the municipal
general fund amounted to less than five percent (5%) of the total revenues accruing to the municipal
general fund during the prior fiscal year.

(c) School districts: For salaries and compensation of officers; for salaries and compensation of
teachers and other employees; for office supplies, blank books, stationery and printing; for light, fuel
and water; for school supplies, equipment and apparatus; for freight, express and other transportation
charges; for repair and maintenance of buildings, grounds and equipment; for administrative
expense; for transportation of children to and from school; and for payment of insurance. Except as
otherwise provided by Section 70-1-117 of Title 70 of the Oklahoma Statutes, capital expenditures,
as defined by the section, shall not be authorized by this section from the general fund of a school
district but may be authorized from the building fund of a school district.

(d) Fairs: For premiums on livestock; poultry, agricultural and horticultural products; dairy products,
boys’ and girls’ club work, products of domestic science and domestic arts, school exhibits, hand
paintings, decorating and drawing, manufactured articles, cultivated plants and flowers.

For necessary expenses of management of all fairs authorized by law including office expenses, postage,
telegraph and telephone, salary and traveling expenses of the secretary, printing and necessary office
supplies, premium ribbons and badges, clerical help, guards, superintendents and judges.

For advertising the fairs and for decorating and cleaning the grounds and buildings.

For transportation and arrangement of fair exhibits at the county fair and county fair exhibits at the
Oklahoma State Fair and other state fairs.

(2) Pending the final determination of any protested levy, no warrant shall be issued or debt contracted
against any contested portion of any fund, except for the purposes hereinbefore provided.

Historical Data

Added by Laws 1965, c. 501, § 2. Amended by Laws 1979, c. 30, § 46, emerg. eff. April 6, 1979; Laws
1980, c. 226, § 7, emerg. eff. May 27, 1980; Laws 1989, c. 156, § 1, emerg. eff. May 8, 1989; Laws 1990,
c. 221, § 5, operative July 1, 1990; Laws 1991, c. 209, § 1, eff. July 1, 1991. Renumbered from § 24112
c. 153, § 1, emerg. eff. May 2, 1995.
Within sixty (60) days after taxes on personal property shall become delinquent as of April 1, the county treasurer shall mail notice to the last-known address of such delinquent taxpayer and cause a general notice to be published one time in some newspaper of general circulation, published in the county, giving the name of each person owing delinquent personal property taxes, stating the amount thereof due, and stating that such delinquent personal property taxes, if not paid within thirty (30) days from date of this publication, shall be placed on a personal property tax lien docket in the office of the county treasurer and the homestead exemption of such taxpayer shall be canceled pursuant to Section 2892 of this title. Such liens are superior to all other liens, conveyances or encumbrances filed subsequent thereto, on real or personal property. The tax lien shall be a lien on all real and personal property of the taxpayer in the county for a period of seven (7) years, except as otherwise provided in subsection B of Section 3103 of this title. From and after the entry of the tax upon the tax lien docket, any person claiming any interest in any land or personal property can sue the county treasurer and board of county commissioners in the district court to determine the validity or priority of the lien.

Historical Data

A. Within thirty (30) days after publication of the general notice required in the provisions of Section 3102 of this title, the county treasurer shall cause a personal property tax lien record to be made in a docket for such purpose, showing the names and addresses of all persons, firms, and corporations owing delinquent personal property taxes, setting forth the delinquent years and amounts due and unpaid, together with penalty and costs as provided for by Section 2913 of this title. The liens are superior to all other liens, conveyances or encumbrances filed subsequent thereto, on real or personal property. The tax lien shall be a lien on all personal and real property of the person, firm, or corporation owing the delinquent tax for a period of seven (7) years from the date of the tax lien, except as otherwise provided in subsection B of this section. If such a lien is not collected within seven (7) years from the date upon which such tax became due and payable, the unpaid personal property taxes shall cease to be a lien upon any real or personal property of the person, firm, or corporation owing the tax. The provisions of this section shall not apply to taxes which became due or payable prior to January 1, 1971.

B. A tax lien on real property of a business arising from delinquent personal property taxes of the business may be released for purposes of a sale of such real property upon application to and approval of the county treasurer. No lien shall be released unless all excess proceeds of the sale are paid to the county treasurer in payment of the personal property taxes which are the subject of the lien. If a county treasurer determines that such a lien should be released, the county treasurer shall make an entry in the county treasurer's tax records indicating that the lien has been removed from the real property to be sold. The tax lien shall remain valid as to all other property of the taxpayer. As used in this subsection, "excess proceeds" means all proceeds over those needed to satisfy any liens on the property which have priority over the personal property tax lien of the county.

C. It shall be the duty of the county treasurer to collect all delinquent personal taxes due and unpaid, together with penalties and costs, as provided for by Section 2913 of this title, and costs and lien fee in the amount of Five Dollars ($5.00), and, upon receiving the same, shall release the lien on the personal property tax lien docket.

D. The county treasurer shall keep a personal tax lien docket in the form prescribed by the State Auditor and Inspector and shall enter on said docket the names and addresses of delinquent taxpayers along with the other information required by the provisions of this section.

E. Upon compliance with the provisions of this section and Section 3102 of this title, the county treasurer may enter in the personal property tax lien docket the following statement:

"All unpaid items contained in this tax roll have been transferred to the personal property tax lien docket for this year." No further entries are required and the personal property tax roll for that year may be closed. The provisions of this section apply to all personal property tax rolls after 1970. Except as otherwise provided by subsection B of this section, all unpaid personal property taxes shall become a lien on any real estate owned by the taxpayer.

Historical Data
A. 1. The county treasurer shall issue tax warrants for the collection of delinquent personal taxes upon demand of any person, or whenever the treasurer shall deem it advisable, on a form as prescribed by the State Auditor and Inspector, to the sheriff for the collection of such delinquent personal taxes.

   2. The tax warrant shall be issued or directed against any person or legal entity who had possession, control or an interest in personal property at the time the taxes were assessed.

   3. The tax warrant shall command the sheriff to collect the amount due for unpaid taxes, penalties and interest thereon, cost of advertising, sheriff's collection fees and any other lawful fees on personal property belonging to the person to whom such taxes were assessed, and if no personal property is found, then upon any real property such person owns or in which he has an interest.

B. 1. The sheriff, upon receiving a tax warrant, shall levy said warrant and sell the property of the taxpayer in the manner and form as provided for the sale of personal and/or real property on execution.

   2. The sheriff shall pay the total amount received from the sale of personal and/or real property to the county treasurer.

   3. The tax warrant shall be returned by the sheriff within sixty (60) days after its issuance.

   4. Failure to collect or return the tax warrant as provided in this section, shall subject the sheriff to the same penalties as provided by law for the failure to collect or return execution.

   5. The sheriff shall be entitled to the same fees as are provided by law for like sales on execution.

C. 1. It shall be the duty of the county treasurer to forward a copy of the record of an existing personal tax lien, filed in the treasurer's personal tax lien docket, to the county treasurer of any county in Oklahoma where the delinquent taxpayer resides or possesses real or personal property.

   2. The name and address of the delinquent taxpayer, together with the amount due for unpaid taxes, penalties, interest and cost, shall be recorded in the recipient county treasurer's personal tax lien docket. The treasurer of said county shall proceed with the collection of the delinquent taxes, interest, penalties and other lawful fees as herein provided. Upon receiving the total amount due, the county treasurer shall release the personal tax lien and forward the sum, less the lawful fees for collection, to the treasurer of the county where the tax lien originated.

**Historical Data**

A. The county treasurer shall in all cases, except those provided for in subsection B of this section, where taxes are a lien upon real property and are unpaid on the first day of April of any year proceed, as hereinafter provided, to advertise and sell such real estate for such taxes, special assessments and costs, and shall not be bound before so doing to proceed to collect by sale all personal taxes on personal property which are by this Code made a lien on realty, but shall include such personal tax with that due on the realty, and shall sell the realty for all of said taxes and special assessments.

B. In counties with a population in excess of one hundred thousand (100,000) persons according to the most recent federal decennial census, the county treasurer shall not conduct a tax sale of such real estate where taxes are a lien upon real property if the following conditions are met:

1. The real property contains a single-family residential dwelling;

2. The individual residing on the property is sixty-five (65) years of age or older and owes the taxes due on the real property;

3. The real property is not currently being used as rental property;

4. The individual living on the property has an annual income that does not exceed the HHS Poverty Guidelines as established each year by the United States Department of Health and Human Services that are published in the Federal Register and in effect at the time that the proposed tax sale is to take place; and

5. The fair market value of the real property as reflected on the tax rolls in the office of the county assessor does not exceed One Hundred Twenty-five Thousand Dollars ($125,000.00).

C. It shall be the duty of the individual owning property subject to the provisions of subsection B of this section to make application to the county treasurer for an exemption from a tax sale no later than sixty (60) days prior to the date the property is scheduled to be sold. It shall also be the duty of the individual to provide evidence to the county treasurer that the individual meets the financial requirements outlined in paragraph 4 of subsection B of this section to qualify for the exemption. Any individual claiming the exemption provided in this section shall establish eligibility for the exemption each year the exemption is claimed.

D. Taxes, interest and penalties will continue to accrue while the exemption is claimed. The exemption from sale of property described in this section shall no longer be applicable and the county treasurer shall proceed with the sale of such real estate if any of the conditions prescribed in this section are no longer met.

E. Every notice of tax sale or tax resale shall contain language approved by the Office of the State Auditor and Inspector informing the taxpayer of the provisions of this section.
Historical Data

The county treasurer shall give notice of the sale of real property for delinquent taxes and special assessments by publication of said sale once a week for the two (2) consecutive weeks immediately prior to the third Friday in September preceding the sale, in some newspaper in the county to be designated by the county treasurer. Such notice shall contain a notification that all lands on which the taxes are delinquent and remain due and unpaid will be sold, the time and place of the sale, a list of the lands to be sold, the name or names of the last owner or owners as reflected by the records in the office of the county treasurer, and the amount of taxes due and delinquent. Such notice shall also contain the following language: “The sale hereby advertised is conditional and subject to a two-year right of redemption by the record owner as provided in Section 24323 of Title 68 of the Oklahoma Statutes.” If the sale involves property upon which is located a manufactured home the notice shall also contain the following language: “The sale hereby advertised involves a manufactured home which may be subject to the right of a secured party to repossess. A holder of a perfected security interest in such manufactured home may be able to pay ad valorem taxes based upon the value of the manufactured home apart from the value of real property. If a secured party exercises this right, the holder of the tax sale certificate will be refunded the amount of taxes paid upon the value of the manufactured home.” In addition to said published notice, the county treasurer shall give notice by certified mail by mailing to the owner of said real property, as shown by the last tax rolls in his office, a notice of said sale stating the time and place of said sale and showing the legal description of the property of the owner being sold. Failure to receive said notice shall not invalidate said sale. The county treasurer shall charge and collect, in addition to the taxes, interest and penalty, the publication fees as provided by the provisions of Section 121 of Title 28 of the Oklahoma Statutes, and Five Dollars ($5.00) plus postage for mailing the notice by certified mail, which shall be paid into the county treasury, and the county shall pay the cost of the publication of such notice. But in no case shall the county be liable for more than the amount charged to the delinquent lands for advertising and the cost of mailing.

Historical Data

Renumbered as 68 O.S. 3127.1 by Laws 1997, c. 337, § 5, eff. July 1, 1997

**Historical Data**

On the first Monday in October in each year between the hours of 9:00 a.m. and 4:00 p.m., the treasurer shall offer at public sale at his office where by law the taxes are made payable, all lands, town lots or other real property which shall be liable for taxes of any description for the preceding year, or years, and which shall remain due and unpaid.

**Historical Data**

The first person who offers to pay the full amount due on any parcel of land shall be considered to be the successful purchaser. In the event that more than one such person shall so appear at the same time the county treasurer shall decide the issue by fair and impartial drawing. Parcels of land shall be sold to prospective purchasers on a first-come, first-served basis. The county treasurer is hereby authorized at all tax sales made under the laws of this state, in case there are no other purchasers offering the amount due, to purchase all or any real estate offered at the sale for the amount of taxes, penalty, interest and costs due and unpaid thereon, in the name of the county in which the sale takes place, the county acquiring all the rights both legal and equitable that any other purchaser could acquire by reason of the purchase. Whenever the county treasurer of any county shall purchase any real estate in the name of the county, the county treasurer shall note the purchase upon the sale record and show the same in the return of sale.

If any person is desirous of purchasing the interest of the county in the real estate, the person shall have an absolute right to purchase a certificate by paying to the county treasurer the amount of all the taxes, penalties, interest and costs of sale and transfer, for the year or years so purchased, up to the date of the purchase; and thereupon the treasurer shall issue, assign and deliver to the purchaser a certificate of purchase to the real estate which assignment and transfer shall convey to the purchaser all the rights and interest of the county as fully as if the purchaser had been the original purchaser at the tax sale. The county treasurer shall note the assignment on the tax sale record.

Historical Data

On or before the last day of October, following the sale of real property, the treasurer shall file in the office of the county clerk of his county a return of his sale of land, retaining a copy in his office, showing the land sold, the name of the purchasers, and the sum paid by them, and also a copy of the notice of sale, with the certificate of the advertisement verified by affidavits, and such certificate shall be evidence of the regularity of the proceedings.

**Historical Data**

The description of real estate in such returns shall be entered in the same numerical order as required in the tax list, and the county treasurer shall keep a delinquent tax sale record upon which he shall enter a list of all lands or town lots sold, a description of the same, amount of sale, date of sale, and the amount and date of redemption, by whom redeemed, or to whom deeded, and any person receiving any redemption money shall receipt for the same on said record, and the county treasurer shall mark the date of said redemption thereon, and said record shall be evidence in all courts that the same was sold or redeemed.

Historical Data

The purchaser of any tract of land sold by the county treasurer for taxes shall be entitled to a certificate in writing describing the land purchased and the sum paid, and the time when the purchaser will be entitled to a deed. The certificate shall be assignable and the assignment must be acknowledged before some officer having power to take acknowledgment of deeds. The certificate shall be signed by the treasurer in the treasurer’s official capacity and shall be presumptive evidence of the regularity of all prior proceedings. The county treasurer shall collect an additional Ten Dollars ($10.00) for the issuance and acknowledgment of the certificate. The purchaser shall have a lien on the land for the delinquent taxes and if the purchaser subsequently pays the taxes levied on the land, whether levied for one (1) year or years, previous or subsequent to the sale, the purchaser shall have the same lien for the delinquent taxes and may add the delinquent taxes to the amount paid in the purchase. The treasurer shall make out a tax receipt and duplicate for the taxes on the real estate mentioned in the certificate the same as in other cases, and shall write on the certificate “Sold for tax at public sale”. The certificate shall be substantially in the following form:

County Treasurer's Certificate of Tax Sale State of Oklahoma, )

) ss. _______ County )

I, __________, Treasurer of the County of _________ in the State of Oklahoma, do hereby certify that the following described real estate in said county and State, to wit: (describing the same), was on the ____ day of _____, A.D., _______ duly sold by me in the manner provided by law, for the delinquent taxes for the year _______ thereon, amounting to ________ Dollars, including interest and penalty thereon, and the cost allowed by law to _______ for the sum of ________ Dollars, the purchaser being the first person to offer to pay the full amount of taxes due on the real estate. And I further certify that unless redemption is made of the real estate, in the manner provided by law, the said _______ or assigns will be entitled to a deed therefor on and after the ____ day of ________, A.D., _____ on surrender of this certificate. In witness whereof I have hereunto set my hand this ____ day of ________, A.D. __________.

__________________ Treasurer

Historical Data

When any tax sale certificate which has been issued, or by the county treasurer assigned, to an individual is by such individual assigned to another person, it shall be the duty of the assignee to present such assigned certificate, or a separate written assignment duly acknowledged, to the county treasurer who shall note such assignment upon the tax sale record, and no assignment shall be valid until entered upon such record.

**Historical Data**

The owner of any real estate sold for taxes, or any person having a legal or equitable interest therein, may redeem the same from the lien resulting from tax sale at any time before the execution of a deed of conveyance therefor by the county treasurer, by paying to the county treasurer, if the tax sale certificate is held by an individual purchaser, the sum paid to the county for such certificate and all taxes paid and endorsed thereon, together with interest thereon at the rate of eight percent (8%) per annum from the date of sale or purchase thereof from the county, and interest at the rate of eight percent (8%) per annum on taxes endorsed on such certificate from the date of each such endorsement, and in addition thereto costs provided in this article, for the use of the owner of the certificate of such sale, and the county treasurer shall hold the money paid to the order of such certificate owner, his or her agent, or attorney; and if the county is the holder of such tax lien, by paying to the county treasurer the sum for which the property was sold with penalty at the rate of twelve percent (12%) per annum and such additional costs as may have accrued; provided, that minors or incapacitated or partially incapacitated persons may redeem from taxes any real property belonging to them within one (1) year after the expiration of such disability, with interest and penalty at not more than ten percent (10%) per annum. Upon such redemption, the county treasurer shall enter the same upon the sales record, giving a receipt therefor to the person redeeming, file the duplicate with the county clerk, and retain the triplicate in the county treasurer's office.

**Historical Data**

(a) The county treasurer shall keep a redemption record upon forms prescribed by the State Auditor and Inspector, upon which shall be entered all tax sales certificates held by individuals which have been redeemed. This record shall be posted daily and shall show the number of the certificate redeemed, the date of the original sale, the date of redemption, the number of the redemption certificate, the name of the record owner of the certificate redeemed, and the amount of money collected for the benefit of the holder of such redeemed certificate.

(b) Within fifteen (15) days after each redemption the county treasurer shall mail notice of such redemption to the record owner of the certificate at his last-known address. The certificate owner may at any time surrender said certificate to the county treasurer, who shall thereupon issue a check for the amount due to such certificate holder. Upon making such payment the county treasurer shall require the certificate holder to receipt such payment, and the county treasurer shall note upon such redemption record the date of payment and the number of the check issued therefor.

**Historical Data**

A. If the owner of any tax sale certificate desires to:

1. Surrender such certificate for cancellation;

2. Surrender it for payment of redemption money; or

3. Take a certificate tax deed upon such certificate, and the certificate has become lost or destroyed, the owner may make proof of such loss or destruction and make indemnity bond to the county treasurer, which bond, upon the approval and its acceptance by the county treasurer, shall be deposited with the county treasurer in lieu of the surrender of the tax sale certificate, and shall have the same force and effect as if the tax sale certificate had been surrendered.

B. The amount of such bond shall be as follows:

1. For surrender and cancellation, double the amount of the face of the certificate and all endorsements thereon, plus interest and penalty to date;

2. For obtaining payment of redemption money, double the amount of the money so held by the treasurer; and

3. For obtaining a tax deed, a sum equal to the value of the property conveyed.

C. An indemnity bond shall not be accepted unless the person making such bond is the record owner of such certificate and makes affidavit that the person has never assigned or transferred the certificate, but is the actual owner thereof. Such bond shall be in such form as may be prescribed by the State Auditor and Inspector.

Historical Data

(a) A statute of limitation of seven (7) years is hereby fixed for tax sale certificates. No firm, association, corporation or individual holding a tax sale certificate shall be entitled to have a tax deed issued thereon after seven (7) years shall have elapsed from the date of the issuance of said tax sale certificate. In such cases the right to such deed shall be barred by the lapse of said seven-year period unless he has kept the taxes for all subsequent years endorsed thereon. The county treasurer of said county is directed to make the proper entry on the tax rolls and sale records of said county showing that said certificate has been canceled, and the county clerk of said county is directed to make the proper entry on his sales record showing that said certificate has been canceled.

(b) When a person entitled to redeem from a tax sale as evidenced by a tax sale certificate held by a firm, association, corporation or individual, pays sufficient money to the county treasurer to redeem said property from said tax sale, the holder of said tax certificate shall not be entitled to recover or receive said redemption money unless the tax sale certificate shall be presented and surrendered to the county treasurer within seven (7) years from the date such redemption money is paid to the county treasurer. After the expiration of said seven-year period, said redemption money shall be credited by the county treasurer to the general fund of the county, and he shall mark his records accordingly.

**Historical Data**

A. If no person shall redeem any land on which the tax lien has been sold within two (2) years, at any time after the expiration, thereafter and on production of the certificate of purchase, the county treasurer of the county in which the sale of such land took place shall execute to the purchaser, or the heirs or assigns of the purchaser, a deed for land remaining unredeemed. The deed shall vest in the grantee an absolute estate in fee simple in the lands, subject however, to all claims which the state may have on the lands for taxes or other liens or encumbrances and shall extinguish the rights of any mortgagee of record of the lands to whom notice was sent as provided for by law. However, before any holder of a certificate of purchase issued at any tax sale of real estate shall be entitled to a deed as provided in this section, the holder of a certificate of purchase shall cause a written notice signed by such holder to be served, either by process server, by the sheriff or by restricted certified mail with return receipt requested, upon the owner of the land if the owner is within the state, upon the person in possession of the land, if the same be occupied, and upon all mortgagees and lienholders of record of the land, which notice shall recite the sale of the lands, specifying the date of such sale and notifying such person that unless redemption is made from such sale within sixty (60) days after the date of the service of such notice, a tax deed will be demanded and will issue as provided by law. If the real property to be sold is listed as homestead property on the last tax rolls, then in addition to all other notification requirements, the applicant shall also cause the notice of sale to be posted on the front door of the property by the county sheriff at least thirty (30) days prior to such deed being issued. The cost of the posting of the notice shall be added to the amount necessary to redeem the property from sale.

B. If it shall be made to appear by the affidavit of the holder of the tax certificate or such person's agent, filed in the office of the county clerk, that the owner or any mortgagee or lienholder of record of the real estate are nonresidents of the state, or that the residence or place of business of such owner or any mortgagee or lienholder of record is not known to the holder of such tax certificate, and cannot be ascertained by any means within the control of such holder of the tax certificate, and that the holder of such tax certificate cannot by the exercise of reasonable diligence make service upon such owner or any mortgagee or lienholder of record within the state, then in such cases, service shall be made by publication for three (3) successive weeks in some newspaper of general circulation published at the county seat of the county in which such real estate is situated, and the sixty (60) days shall begin to run from the date of the first publication of such notice. Until the expiration of the sixty (60) days, redemption may be made by any person authorized by law to redeem. All service and return shall be made in the same manner as that of summons in courts of record. The notice, with the tax sale certificate, after being duly served or published, or both, shall be returned and filed in the office of the county clerk, who shall make notation of its date and the date of service on the delinquent sale record, and the fee for such service and publication shall be the same as for like service of summons, and shall be added to the amount necessary to redeem such sales along with any title search fees, if the title search is obtained through the county treasurer's office. The notice provided for in this section may be served at any time after a date not exceeding sixty (60) days prior to the expiration of two (2) years subsequent to the day of sale. Neither failure to send notice to any mortgagee or lienholder of record of the land nor failure to receive notice as provided for by this section shall invalidate the certificate tax sale, but the certificate tax sale deed shall be ineffective to extinguish any mortgage or lien on the lands of a mortgagee or lienholder to whom no notice was sent.
Title 68. Revenue and Taxation
Chapter 1
Article Article 31
Section 3124 - Invalid Sales - Refund.
Cite as: O.S. §, __ __

When lands or lots which have been sold, and tax sale certificates or tax deeds issued by the county treasurer therefor, on which land or lots no tax was due, or where said sale was or is otherwise illegal, or a portion of such tax covered improvements which were not on the premises at the time same were assessed, the county shall save the purchaser or his assigns harmless by refunding and paying to him or them the original purchase money paid thereon together with subsequent payments, with interest from date of payment at six percent (6%) per annum. No action for such refund shall be commenced after the expiration of five (5) years from the time a tax deed might have been applied for, had the sale been valid.

Historical Data

If any real estate purchased by the county at delinquent tax sale shall remain unredeemed for a period of two (2) years from date of sale, and no person shall offer to purchase the same for the taxes, penalty and costs due thereon, the county treasurer shall proceed to sell such real estate at resale, which shall be held on the second Monday of June each year in each county.

Historical Data

The county treasurer shall give notice of the resale of such real estate by publication of said notice once a week for four (4) consecutive weeks preceding such sale, in some newspaper, having been continuously published one hundred four (104) consecutive weeks with admission to the United States mails as second-class mail matter, with paid circulation and published in the county where delivered to the mails, to be designated by the county treasurer; and if there be no paper published in the county, or publication is refused, he shall give notice by written or printed notice posted on the door of the courthouse. Such notice shall contain a description of the real estate to be sold, the name of the owner of said real estate as shown by the last tax rolls in the office of the county treasurer, the time and place of sale, a statement of the date on which said real estate was sold to the county for delinquent taxes, the year or years for which taxes have been assessed but remain unpaid and a statement that the same has not been redeemed for the period of two (2) years from the date of sale, the total amount of all delinquent taxes, costs, penalties and interest accrued, due and unpaid on the same, and a statement that such real estate will be sold to the highest bidder for cash. It shall not be necessary to set forth the amount of taxes, penalties, interest and costs accrued each year separately, but it shall be sufficient to publish the total amount of all due and unpaid taxes, penalties, interest and costs. The county treasurer shall, at least thirty (30) days prior to such resale of real estate, give notice by certified mail, by mailing to the owner of said real estate, as shown by the last tax rolls in his office, and to all mortgagees of record of said real estate a notice stating the time and place of said resale and showing the legal description of the real property to be sold. If the county treasurer does not know and cannot, by the exercise of reasonable diligence, ascertain the address of any mortgagee of record, then the county treasurer shall cause an affidavit to be filed with the county clerk, on a form approved by the State Auditor and Inspector, stating such fact, which affidavit shall suffice, along with publication as provided for by this section, to give any mortgagee of record notice of such resale. Neither failure to send notice to any mortgagee of record of said real estate nor failure to receive notice as provided for by this section shall invalidate the resale, but the resale tax deed shall be ineffective to extinguish any mortgage on said real estate of a mortgagee to whom no notice was sent. Beginning on the effective date of this act, no encumbrancer of real property in this state shall be permitted to file any instrument purporting to encumber real property in any county of the state with any county clerk unless the instrument states on its face the mailing address of such encumbrancer.

Historical Data

A. On the day real estate is advertised for resale, the county treasurer shall offer same for sale at the office of the county treasurer between the hours of nine a.m. and four p.m. and continue the sale thereafter from day to day between such hours until all of the real estate is sold. The real estate shall be sold at public auction to the highest bidder for cash.

B. All property must be sold for a sum not less than two-thirds of the assessed value of such real estate as fixed for the current fiscal year, or for the total amount of taxes, penalties, interest and costs due on such property, whichever is the lesser. If there is no bid equal to or greater than the sum so required, the county treasurer shall bid off the same in the name of the county. All property bid off in the name of the county shall be for the amount of all taxes, penalties, interest and costs due thereon, and the county treasurer shall issue a deed therefor to the board of county commissioners for the use and benefit of the county.

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

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

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

Historical Data

Monies received by the county treasurer at resale from individual purchasers, not redemptioners, shall nevertheless be deemed to be collections of tax, and if no redemption be had before issuance and delivery of a deed therefor, the tax monies so collected, not including excess proceeds to be held for the owner thereof, shall be credited and apportioned as such taxes would have been apportioned had they been paid in the proper time and manner, and the monies so collected representing penalties on ad valorem tax, listing fees and publication costs shall be credited to the "resale property fund" of such county as hereinafter provided. In instances where vacant lots are offered for sale for both ad valorem taxes and special improvement taxes, but are sold for less than the total sum due, the county treasurer shall, after deducting the listing fees and publication costs, apportion the proceeds of such sale ratably between the ad valorem and special improvement tax accounts in the same ratio such proceeds bear to the total tax published as due for such resale.

Historical Data

A. Within thirty (30) days after resale of property, the county treasurer shall file in the office of the county clerk a return, and retain a copy thereof in the county treasurer's office, which shall show or include, as appropriate:

1. Each tract or parcel of real estate so sold;

2. The date upon which it was resold;

3. The name of the purchaser;

4. The price paid therefor;

5. A copy of the notice of such resale with an affidavit of its publication or posting; and

6. The complete minutes of sale, and that the same was adjourned from day to day until the sale was completed.

Such notice and return shall be presumptive evidence of the regularity, legality and validity of all the official acts leading up to and constituting such resale. Within such thirty (30) days, the county treasurer shall execute, acknowledge and deliver to the purchaser or the purchaser's assigns, or to the board of county commissioners where such property has been bid off in the name of the county, a deed conveying the real estate thus resold. The issuance of such deed shall effect the cancellation and setting aside of all delinquent taxes, assessments, penalties and costs previously assessed or existing against the real estate, and of all outstanding individual and county tax sale certificates, and shall vest in the grantee an absolute and perfect title in fee simple to the real estate, subject to all claims which the state may have had on the real estate for taxes or other liens or encumbrances. Twelve (12) months after the deed shall have been filed for record in the county clerk's office, no action shall be commenced to avoid or set aside the deed. Provided, that persons under legal disability shall have one year after removal of such disability within which to redeem the real estate.

B. Any number of lots or tracts of land may be included in one deed, for which deed the county treasurer shall collect from the purchaser One Dollar ($1.00) for the first tract, and ten cents ($0.10) for each additional tract included therein. The county treasurer shall also charge and collect from the purchaser at such sale an amount in addition to the bid placed on such real estate, sufficient to pay all expenses incurred by the county in preparing, listing and advertising the lot or tract purchased by such bidder, which sums shall be credited and paid into the resale property fund hereinafter provided, to be used to defray to that extent the costs of resale.

C. When any tract or lot of land sells for more than the taxes, penalties, interest and cost due thereon, the excess shall be held in a separate fund for the prior owner of such land to be withdrawn any time within two (2) years. At the end of two (2) years, if such money has not been withdrawn or collected from the county, it shall be credited to the county resale property fund.
Historical Data

A. Any property acquired by the county under the provisions of the resale tax laws may be sold by the county treasurer, after notice by publication, at a price as may be approved by the board of county commissioners, the notice to be given after receipt of bid on the property. The notice shall be published by the county treasurer once during each of the three (3) consecutive weeks preceding the sale, and if there be no paper published in the county, the county treasurer shall give notice by written or printed notice posted on the door of the courthouse. The notice shall embrace a description of the property, the amount bid and the name of the bidder, and state that the sale of the property so listed shall be made at the price and to the bidder at a given date, beginning at an hour to be specified therein, subject to the approval of the board of county commissioners, unless higher bids are received at the sale. On the date stated in the notice, the property shall be sold by the county treasurer to the highest competitive bidder, for cash in hand, or to the original bidder if there be no higher price offered. The sale in any event shall be subject to the approval of the board of county commissioners in its discretion. The cost of the advertisement and other expense incident to the sale, as provided by law, shall be apportioned to the respective tracts listed in the sale and shall be added to the sale price of the real estate as a separate and additional charge and shall be paid by the purchaser, in addition to the amount bid upon the real estate. A deposit shall be required of any bidder before advertisement of the property to cover the advertisement and costs. Upon declaring the successful bidder at the sale, and before closing the sale, the bidder shall be required to make, or increase, the bid sufficient to cover cost of advertising and sale, and sufficient to cover the fees of the county clerk for the recording mandatorily required by law upon approval by the board of county commissioners, otherwise the sale shall continue. Upon approval of the sale as hereinbefore provided, the chair of the board of county commissioners shall execute a deed conveying title to the purchaser of the property in as full and ample manner as by law provided on a form prescribed by the State Auditor and Inspector.

B. In addition to the methods provided for in subsection A of this section, the county may also periodically hold auctions to sell any property or properties acquired by the county under the provisions of the resale tax laws. The auctions shall be held at a time, date and place as set by the county treasurer with the approval of the county commissioners. On the date of the auction, the property or properties shall be sold by the county treasurer to the highest competitive bidder, for cash in hand. Any bid which is less than all of the real estate ad valorem taxes owed at the time of the original resale shall be accepted only upon approval of the county commissioners and the county excise board. The county treasurer and county commissioners may contract with an auctioneer to conduct the auction for a fee or commission as may be mutually agreed upon. If an auctioneer is employed, the auctioneer shall be responsible for conducting the auction and all the necessary advertising.

**Historical Data**

(a) All penalties, interest and forfeitures which may accrue on delinquent ad valorem taxes, whether real or personal, tangible or intangible, on any properties, persons, firms or corporations within any county, city, town or school district within a county; the proceeds of sale of property acquired by the county at resale, the proceeds of leases, rentals and other royalties arising from the management, control and operation by the county commissioners of property acquired by the county at resale, when collected shall be credited to and accounted for in a special cash fund to be styled the "resale property fund" of such county, except the proceeds of sale of such property located in any special improvement district and by the resale of which any special improvement taxes were canceled, in which event the proceeds of sale thereof after having been acquired by the county shall be divided ratably between the resale property fund and the special improvement-tax account (paving, etc.) of the special improvement district in which such property is located, in the same ratio as the ad valorem tax bears to the special improvement taxes in the total amount of such taxes published as due at the time of the resale whereby the county acquired title to such property. That portion so accruing to such special improvement-tax account shall, in keeping with the statutes relating thereto, be applied to the fund provided for retirement of bonds and interest coupons of such improvement district.

(b) The resale property fund herein created for each county is hereby declared to be a continuous fund, not subject to fiscal year limitations, and is hereby dedicated, insofar as may be necessary, to the enforcement of the tax laws of the state, and is authorized to be expended for the following purposes:

(1) For the purchase of necessary records, printing, supplies and equipment, and the employment of necessary clerical personnel, either on whole or part-time basis, in connection with delinquent personal tax lists and personal tax warrants, delinquent real estate tax lists and lists of unredeemed delinquent real estate subject to tax sale or resale, such costs to be limited to those incurred by the county treasurer.

(2) For payment of the cost of advertising or publication, or posting if publication cannot be had, of any such lists.

(3) For the reimbursement of the purchaser at resale or at commissioners' sale of any lot, tract, or parcel of real estate, sold at resale, against which no tax was due, or where the inclusion of such lot, tract, or parcel in the publication and offer for resale has been held invalid by a court of competent jurisdiction, or where the title thereto is vested in the Commissioners of the Land Office of the State of Oklahoma, or where such Commissioners of the Land Office have instituted or successfully terminated mortgage foreclosure proceedings in relation thereto prior to issuance of either a resale tax deed or a county commissioners' deed, or where such tract or parcel was nontaxable at the time of the assessment thereof for taxes, or where the sale thereof to such purchaser was illegal for any other reason; and such purchaser has no adequate recourse against the property thus sold; such reimbursement shall be made in the order of the claims filed with the county treasurer therefore, when properly supported by evidence satisfactory to said treasurer that the claimant is entitled to reimbursement hereunder. Provided, however, that no claim for refund not filed, as herein provided, within a period of three (3) years from the date of such sale shall be allowed or paid from said fund.
(4) For all rebates allowed under authority of statute by the board of county commissioners or the tax roll correction board of the county upon taxes found to have been illegally or erroneously collected, or on sale of certificate or issue of tax deed on lands or lots on which no tax was due or as to which the sale thereof is or was illegal for any reason. Provided, however, before the owner of such invalid deed may be reimbursed as aforesaid, he shall first be required to divest himself of purported title by attaching a quitclaim deed or other disclaimer to his claim for refund, setting out the reason for invalidity of the tax deed. The same procedure for refund shall apply whether the tax deed be from the county treasurer or the chairman of the board of county commissioners. The determination of whether such property has been erroneously sold for taxes to such purchaser, shall be made by the board of county commissioners; and in event title under an invalid resale tax deed remains with the county commissioners, the board of county commissioners so finding same invalid shall execute its resolution or order of disclaimer which shall be filed in the deed records of the county clerk without fee. No fee shall be charged for recording any quitclaim deed or disclaimer from the purchaser under the provisions of this section.

(c) The expenditures so made shall be made only upon sworn itemized claims approved by the county treasurer and filed with the county clerk and paid by cash voucher drawn by the county clerk payable from said fund. Claims for cost of publication shall take precedence over all other claims on said fund, otherwise said approved claims shall be paid in the order filed as funds accrue from sale of county property as hereinbefore provided. If any such claim has not been paid within three (3) years, the same shall cease to be an obligation of the resale property fund of such county; but nothing in this article shall operate to prevent the payment for such services from an appropriation for such purpose in the general fund of the county in the manner and under the restrictions provided by law.

(d) Any residue of cash actually on hand in said fund at any time, after providing for the expense of delinquent tax publication, and for the mandatory holding of sales and resales, made or about to be made, the purchase of necessary records, printing and supplies and the payment of clerical hire, such expenditures, or reserve therefor, to be limited to the necessary expenses incurred by virtue of the authorization herein granted, may be expended by the county commissioners, without further appropriation, in the upkeep, repair and maintenance of unsold properties acquired by the county at resale, by the issuance of cash warrants on such fund in payment of sworn itemized claims therefor; limited in amount to the sum certified to by the county treasurer as being actually on hand in excess of the amount reserved for the purposes hereinbefore stated.

(e) On the 15th of June of each year the county treasurer shall file a financial statement of the resale property fund with the county clerk for the approval of the board of county commissioners, setting forth the necessary reserves for expenditures either made or anticipated, to cover: (1) The cost of preparing and making delinquent tax publications, as hereinbefore set out; (2) The purchase of necessary records, printing and supplies and the payment of clerical hire, such reserves therefor, to be limited to the necessary expenses incurred by virtue of the authorization herein granted; (3) To pay claims and encumbrances for the upkeep, repair and maintenance of unsold properties; (4) To pay all rebates allowed under authority of statute by the board of county commissioners or the board of tax roll corrections upon taxes found to have been illegally or erroneously collected; and (5) To pay for tax sale certificates or issue of deeds on lands or lots on which no tax was due or as to which the sale thereof was illegal for any reason.

(f) Any balance remaining on hand over and above the necessary reserves for the above mentioned items shall be apportioned forthwith by the county treasurer in the following manner:

(1) In each county having a net assessed valuation in excess of Eight Million Dollars ($8,000,000.00):
One-third (1/3) of such surplus residue to such county to be applied first to the payment of delinquent warrants of such county, thereafter to its current general fund; one-third (1/3) to the cities and towns of such county, in the ratio that the last certified assessed valuation of each bears to the total such assessed valuation of all such cities and towns in such county, to be by each of them applied in the payment of any delinquent warrants of such city or town, thereafter to its current general fund; one-third (1/3) to the various school districts of the county on a scholastic enumeration basis, to be applied by each of them to the payment of any delinquent warrants of such district and thereafter to its current general fund.

(2) In each county having a net assessed valuation of Eight Million Dollars ($8,000,000.00) or less:

   a. In the ratio that the county, city or town and school district levy bears to the fifteen-mill levy as allocated by the county excise board.

   b. Such surplus to the cities and towns of such county in the ratio that the last certified assessed valuation of each bears to the total assessed valuation of all such cities or towns in such county.

   c. Such surplus to the school districts of the county on a scholastic enumeration basis.

   d. The amounts apportioned to each county, city or town and school district shall be applied by each of them to the payment of any delinquent warrants of such municipality and thereafter to its current general fund.

(g) Nothing in this section shall be construed to repeal, amend, alter or modify any of the provisions of Sections 2479 or 2480 of this article, but shall be construed to be cumulative thereto.

**Historical Data**

The board of county commissioners of any county in this state may execute quitclaim deeds to persons whose property has been sold to the county at a tax sale through error. The determination of whether such property has been erroneously sold to the county shall be made by the board of county commissioners upon proper application of the aggrieved owner.

**Historical Data**

A. A tax is hereby imposed on each deed, instrument, or writing by which any lands, tenements, or other
realty sold shall be granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or
purchasers, or any other person or persons, by his or their direction, when the consideration or value of
the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at
the time of sale, exceeds One Hundred Dollars ($100.00). The tax shall be prorated at the rate of
seventy-five cents ($0.75) for each Five Hundred Dollars ($500.00) of the consideration or any fractional
part thereof.

B. The tax is limited to conveyances of realty sold and does not apply to other conveyances. The tax
attaches at the time the deed or other instrument of conveyance is executed and delivered to the buyer,
irrespective of the time when the sale is made.

C. As used in this section:

1. "Sold" means a transfer of an interest for a valuable consideration, which may involve money or
   anything of value; and

2. "Deed" means any instrument or writing whereby realty is assigned, transferred, or otherwise
   conveyed to, or vested in, the purchaser or, at his direction, any other person.

3. "Consideration" means the actual pecuniary value exchanged or paid or to be exchanged or paid
   in the future, exclusive of interest, whether in money or otherwise, for the transfer or conveyance of
   an interest of realty, including any assumed indebtedness.

Historical Data

Laws 1967, c. 259, § 1; Laws 1971, c. 315, § 1, operative, July 1, 1971; Laws 1978, c. 120, § 1; Laws
Title 68. Revenue and Taxation
Chapter 1
Article Article 32
Section 3202 - Exemptions.

Cite as: O.S. §, __ __

The tax imposed by Section 3201 of this title shall not apply to:

1. Deeds recorded prior to the effective date of Sections 3201 through 3206 of this title;

2. Deeds which secure a debt or other obligation;

3. Deeds which, without additional consideration, confirm, correct, modify or supplement a deed previously recorded;

4. Deeds between husband and wife, or parent and child, or any persons related within the second degree of consanguinity, without actual consideration therefor, deeds between any person and an express revocable trust created by such person or such person’s spouse or deeds pursuant to which property is transferred from a person to a partnership, limited liability company or corporation of which the transferor or the transferor’s spouse, parent, child, or other person related within the second degree of consanguinity to the transferor, or trust for primary benefit of such persons, are the only owners of the partnership, limited liability company or corporation. However, if any interest in the partnership, limited liability company or corporation is changed within one (1) year to any person related within the second degree of consanguinity to the transferor, the seller shall immediately pay the amount of tax which would have been due had the exemption not been granted;

5. Tax deeds;

6. Deeds of release of property which is security for a debt or other obligation;

7. Deeds executed by Indians in approval proceedings of the district courts or by the Secretary of the Interior;

8. Deeds of partition, unless, for consideration, some of the parties take shares greater in value than their undivided interests, in which event a tax attaches to each deed conveying such greater share computed upon the consideration for the excess;

9. Deeds made pursuant to mergers of partnerships, limited liability companies or corporations;

10. Deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary’s stock;

11. Deeds or instruments to which the State of Oklahoma or any of its instrumentalities, agencies or subdivisions is a party, whether as grantee or as grantor or in any other capacity;

12. Deeds or instruments to which the United States or any of its agencies or departments is a party, whether as grantor or as grantee or in any other capacity, provided that this shall not exempt transfers to or from national banks or federal savings and loan associations; or
13. Any deed executed pursuant to a foreclosure proceeding in which the grantee is the holder of a mortgage on the property being foreclosed, or any deed executed pursuant to a power of sale in which the grantee is the party exercising such power of sale or any deed executed in favor of the holder of a mortgage on the property in consideration for the release of the borrower from liability on the indebtedness secured by such mortgage except as to cash consideration paid; provided, however, the tax shall apply to deeds in other foreclosure actions, unless otherwise hereinabove exempted, and shall be paid by the purchaser in such foreclosure actions.

**Historical Data**

A. The taxes imposed by Section 3201 of this title shall be paid by any person who makes, signs, issues, or sells any of the documents and instruments subject to the taxes imposed by Section 3201 of this title, or for whose use or benefit the same are made, signed, issued or sold.

B. Only documentary stamps shall be used in payment of the tax imposed by Section 3201 of this title. The requisite stamps shall be affixed to the deed, instrument, or other writing by which the realty is conveyed. Said tax is not to be considered paid until the requisite stamps are affixed to the deed, instrument, or other writing by which the realty is conveyed, which stamps must be affixed before the deed is accepted for recording.

C. The name and address of the buyer shall be shown on the face of the deed, instrument or other writing by which the realty is conveyed prior to the recording of such deed, instrument or other writing.

Historical Data

A. The Oklahoma Tax Commission shall design such stamps in such denominations as in its judgment it
deems necessary for the administration of this tax. The Oklahoma Tax Commission shall distribute the
stamps to the county clerks of the counties of this state, and the county clerks shall have the
responsibility of selling these stamps and shall have the further duty of accounting for the stamps to the
Oklahoma Tax Commission on the last day of each month. Stamp metering machines or rubber stamps
as prescribed by the Oklahoma Tax Commission may be used by the county clerk, and the expenses
thereof shall be paid by the county concerned. The use of meters or rubber stamps will be governed by
the Oklahoma Tax Commission.

B. The county clerks shall account for all collections from the sales of such tax stamps to the Oklahoma
Tax Commission, on the last day of each month. The first fifty-five cents ($0.55) of each seventy-five
cents ($0.75) collected shall be apportioned as follows:

1. The county clerks shall retain five percent (5%) of all monies collected for such stamps as their
cost of administration and shall pay the same into the county general fund.

2. The remaining ninety-five percent (95%) of the collections shall be transferred by the Oklahoma
Tax Commission to the General Revenue Fund of the State Treasury to be expended pursuant to
legislative appropriation.

C. The remaining twenty cents ($0.20) of each seventy-five cents ($0.75) collected shall be paid into the
county general fund.

**Historical Data**

Laws 1967, c. 259, § 4; Laws 1971, c. 315, § 4, operative July 1, 1971; Laws 1978, c. 120, § 2; Laws
1981, c. 78, § 1, operative July 1, 1981; Laws 1986, c. 223, § 48, operative July 1, 1986. Renumbered
eff. May 29,1997 (superseded document available).
The Oklahoma Tax Commission shall prescribe such rules and regulations as it may deem necessary to carry out the purpose of Sections 3201 through 3206 of this title. There is hereby created the Documentary Stamp Tax Unit of the Oklahoma Tax Commission. The Oklahoma Tax Commission through the Documentary Stamp Tax Unit shall be responsible for the administration and enforcement of the taxes as imposed by Section 3201 of this title. The provisions of Section 240 of Title 68 of the Oklahoma Statutes apply to the provisions of the documentary stamp tax act.

Historical Data

A. Any person who shall willfully fail to purchase and affix the exact amount of stamps on any deed, instrument, or writing as required under Section 3201 of this title shall, upon conviction, be subject to a fine of not more than One Thousand Dollars ($1,000.00) or to imprisonment of not more than one (1) year, or to both such fine and imprisonment for such offense.

B. The willful removal or alteration of the cancellation or defacing marks with intent to use or cause the same to be used after a documentary stamp has already been used shall, upon conviction, subject the guilty person to a fine of not more than One Thousand Dollars ($1,000.00) or to imprisonment of not more than one (1) year, or to both such fine and imprisonment for such offense.

C. Proof of payment of the documentary stamp tax shall be the exhibiting of the conveyance instrument showing the required stamps have been affixed. The failure or refusal of any taxpayer to furnish proof of payment of the documentary stamp tax, upon being so requested to do so by the Oklahoma Tax Commission, within ninety (90) days after being notified by registered or certified mail with return receipt requested shall be prima facie evidence of intent of the taxpayer to defraud the state and evade the payment of such tax. Any taxpayer who intends to defraud the state or evade the payment of the documentary stamp tax, fee, penalty or interest thereon pursuant to the provisions of Section 217 of this title, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than One Thousand Dollars ($1,000.00) for each offense.

D. Should the county clerk become aware that the provisions of the documentary stamp law have or might have been violated, he or she shall immediately report the facts to the Oklahoma Tax Commission.

Historical Data

A. If a notice of federal lien, a refiling of a notice of federal lien, or a notice of revocation of any certificate described in subsection B of this section is presented to a filing officer who is:

1. The county clerk of Oklahoma County, the filing officer shall cause the notice to be marked, held, and indexed in accordance with the provisions of Article 9 of the Uniform Commercial Code as if the notice were a financing statement within the meaning of the Uniform Commercial Code; or

2. Any other officer described in Section 3403 of this title, the filing officer shall endorse the notice and mark it with the date and time of receipt and immediately file the notice alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the title and address of the official or entity certifying the lien, and the total amount appearing on the notice of lien.

B. If a certificate of release, nonattachment, discharge, or subordination of any lien is presented to the county clerk of Oklahoma County for filing, the clerk shall:

1. Cause a certificate of release or nonattachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of the Uniform Commercial Code, but the notice of lien to which the certificate relates may not be removed from the files; and

2. Cause a certificate of discharge or subordination to be marked, held, and indexed as if the certificate were a release of collateral within the meaning of the Uniform Commercial Code.

C. If a refiled notice of federal lien referred to in subsection A of this section or any of the certificates or notices referred to in subsection B of this section is presented for filing to any other filing officer specified in Section 3403 of this title, the clerk shall permanently attach the refiled notice or the certificate to the original notice of lien and enter the refiled notice or the certificate with the date of filing in any alphabetical lien index on the line where the original notice of lien is entered.

D. Upon request of any person, the filing officer shall issue a certificate showing whether there is on file, on the date and hour stated therein, any notice of lien or certificate or notice affecting any lien filed under the Uniform Federal Lien Registration Act or the Uniform Federal Tax Lien Registration Act, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is One Dollar ($1.00). Upon request, the filing officer shall furnish a copy of any notice of federal lien, or notice or certificate affecting a federal lien, for a fee of One Dollar ($1.00) per page.
A. In addition to any other duties prescribed by law, at the meeting required by paragraph 1 of Section 23 of Article X of the Oklahoma Constitution to be held in December 1999, the State Board of Equalization shall determine for fiscal year 2001;

1. The amount of funds available for appropriation if the provisions of subsection C of Section 5011 of Title 68 of the Oklahoma Statutes are not in effect; and

2. The amount by which such funds will be reduced if such provisions are in effect.

If the amount determined pursuant to the provisions of paragraph 1 of this subsection less the amount of funds available for appropriation for fiscal year 2000 is greater than the amount determined pursuant to the provisions of paragraph 2 of this subsection, the Board shall make a finding that economic growth in the state warrants the taking effect of the provisions of subsection C of Section 5011 of Title 68 of the Oklahoma Statutes and such provisions shall be effective for the following calendar year. If the amount determined pursuant to the provisions of paragraph 1 of this subsection less the amount of funds available for appropriation for fiscal year 2000 is less than the amount determined pursuant to the provisions of paragraph 2 of this subsection, but the amount determined pursuant to the provisions of paragraph 1 of this subsection less the amount of funds available for appropriation for fiscal year 2000 is greater than the amount determined pursuant to the provisions of paragraph 1 of this subsection, the Board shall make a finding that economic conditions in the state do not warrant the continuation of the provisions of subdivision (a) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 and subsection C of Section 5011 of Title 68 of the Oklahoma Statutes shall be suspended for the following calendar year 2000 and the Board shall proceed pursuant to the provisions of subsection C of this section.

B. In addition to any other duties prescribed by law, at each meeting required by paragraph 1 of Section 23 of Article X of the Oklahoma Constitution to be held following a meeting at which the provisions of subdivision (a) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 and subsections B and C of Section 5011 of Title 68 of the Oklahoma Statutes are not suspended pursuant to the provisions of this section, the Board shall determine the amount of funds available for appropriation for the following fiscal year. If such amount is greater than the amount of funds available for appropriation for the then-current fiscal year, the Board shall make a finding that economic conditions in the state warrant the continuation of the provisions of subdivision (a) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 of Title 68 of the Oklahoma Statutes and of subsection C of Section 5011 of Title 68 of the Oklahoma Statutes shall be suspended for the calendar year 2000 and the Board shall proceed pursuant to the provisions of subsection C of this section.
C. In addition to any other duties prescribed by law, at the meeting required by paragraph I of Section 23 of Article X of the Oklahoma Constitution to be held in December of any calendar year for which the provisions of subdivision (a) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 and subsection C of Section 5011 of Title 68 of the Oklahoma Statutes are suspended pursuant to the provisions of subsection B of this section, the State Board of Equalization shall determine for the following fiscal year:

1. The amount of funds available for appropriation if the provisions of subdivision (a) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 and the provisions of subsection C of Section 5011 of Title 68 of the Oklahoma Statutes are not in effect; and

2. The amount by which such funds will be reduced if such provisions are in effect.

If the amount determined pursuant to the provisions of paragraph 1 of this subsection less the amount of funds available for appropriation for the then-current fiscal year is greater than the amount determined pursuant to the provisions of paragraph 2 of this subsection, the Board shall make a finding that economic growth in the state warrants the taking effect of the provisions of subdivision (a) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 of Title 68 of the Oklahoma Statutes and of subsection B of Section 5011 of Title 68 of the Oklahoma Statutes and such provisions shall be effective for the following calendar year. If such finding is not made, such provisions and the provisions of subsection C of Section 5011 of Title 68 of the Oklahoma Statutes shall be suspended for the following calendar year and the Board shall again proceed pursuant to the provisions of this subsection.

D. In addition to any other duties prescribed by law, at the first meeting required by paragraph 1 of Section 23 of Article X of the Oklahoma Constitution to be held following a meeting at which the provisions of subdivision (a) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 and subsection B of Section 5011 of Title 68 of the Oklahoma Statutes are not suspended pursuant to the provisions of subsection C of this section, the Board shall determine for the following fiscal year:

1. The amount of funds available for appropriation for the following fiscal year if the provisions of subsection C of Section 5011 of Title 68 of the Oklahoma Statutes are not in effect; and

2. The amount by which such funds will be reduced if such provisions are in effect.

If the amount determined pursuant to the provisions of paragraph 1 of this subsection less the amount of funds available for appropriation for the then-current fiscal year is greater than the amount determined pursuant to the provisions of paragraph 2 of this subsection, the Board shall make a finding that economic growth in the state warrants the taking effect of the provisions of subsection C of Section 5011 of Title 68 of the Oklahoma Statutes and such provisions shall be effective for the following calendar year. If the amount determined pursuant to the provisions of paragraph 1 of this subsection less the amount of funds available for appropriation for the then-current fiscal year is less than the amount determined pursuant to the provisions of paragraph 2 of this subsection, but the amount determined pursuant to the provisions of paragraph 1 of this subsection is greater than the amount of funds available for appropriation for the then-current fiscal year, the Board shall make a finding that economic growth in the state does not warrant the taking effect of the provisions of subsection C of Section 5011 of Title 68 of the Oklahoma Statutes and the provisions of subdivision (a) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 and subsection B of Section 5011 of Title 68 of the Oklahoma Statutes shall remain in effect for the following calendar year and the Board shall again proceed pursuant to the provisions of this subsection. If the amount determined pursuant to the provisions of paragraph 1 of this subsection is less than the amount of funds available for appropriation for the then-current fiscal year, the provisions of subdivision (a) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 and the provisions of subsections B and C of Section 5011 of Title 68 of the Oklahoma Statutes shall be
suspended for the following calendar year and the Board shall proceed pursuant to the provisions of subsection C of this section.

E. Upon the suspension of the provisions of subdivision (a) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 of Title 68 of the Oklahoma Statutes and the provisions of subsections B and C of Section 5011 of Title 68 of the Oklahoma Statutes, the provisions of subdivision (b) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 of the Oklahoma Statutes and the provisions of subsections B and C of Section 5011 of Title 68 of the Oklahoma Statutes shall be in effect for the following calendar year. At its next meeting required by paragraph 1 of Section 23 of Article X of the Oklahoma Constitution following a meeting at which the provisions of subdivision (a) of division (8) of subparagraph a of paragraph 1 of subsection A of Section 2355 of Title 68 of the Oklahoma Statutes and the provisions of subsections B and C of Section 5011 of Title 68 of the Oklahoma Statutes are suspended, the Board shall proceed pursuant to the provisions of subsection C of this section.

F. As used in this section, “funds available for appropriation” means the amount certified as available for appropriation for the next fiscal year as determined by the State Board of Equalization at the meeting required by paragraph 1 of Section 23 of Article X of the Oklahoma Constitution. Such term shall not include:

1. Any appropriation of bond proceeds;

2. Appropriations from or amounts to be deposited to the Constitutional Reserve Fund;

3. Appropriations from or amounts to be deposited to the Education Reform Revolving Fund;

4. Appropriations from or amounts to be deposited to revolving funds;

5. Federal funds;

6. Appropriations from or amounts to be deposited to the Cash Flow Reserve Fund;

7. Prior year certified but unappropriated funds; or

8. Any cash on hand.

Historical Data

Title 68. Revenue and Taxation
Chapter 1
Article 52
Section 5201 - Renumbered as section 2481.1 of this title by Laws 1968, c. 153, § 4, emerg. eff. April 9, 1968.
Cite as: O.S. §, __ __

Historical Data

Renumbered as section 2481.1 of this title by Laws 1968, c. 153, § 4, emerg. eff. April 9, 1968.
Title 68. Revenue and Taxation
   Chapter 1
      Article Article 52
      Section 5202 - Renumbered as section 2481.2 of this title by Laws 1968, c. 153, § 4, emerg. eff. April 9, 1968.
Cite as: O.S. §, __ __

Historical Data

Renumbered as section 2481.2 of this title by Laws 1968, c. 153, § 4, emerg. eff. April 9, 1968.
Title 68. Revenue and Taxation
   Chapter 1
      Article Article 52
         Section 5203 - Renumbered as section 2481.3 of this title by Laws 1968, c. 153, § 4, emerg. eff.
April 9, 1968.
Cite as: O.S. §, __ __

Historical Data

Renumbered as section 2481.3 of this title by Laws 1968, c. 153, § 4, emerg. eff. April 9, 1968.
A. A tax is hereby imposed in lieu of the ad valorem tax on the inventories of new automobiles, new trucks, new travel trailers, new manufactured homes, new recreational vehicles and new motorcycles owned and/or possessed for sale by Oklahoma licensed dealers, licensed under the Oklahoma Vehicle License and Registration Act, and on the inventories of new vessels and new motors owned and/or possessed for sale by Oklahoma licensed dealers licensed pursuant to the Oklahoma Vessel and Motor Registration Act. Said tax shall be paid by the dealer on such new vehicles in lieu of the annual ad valorem tax assessment of his average inventory of new vehicles, new manufactured homes, new recreational vehicles, new vessels and new motors, but shall not relieve any other property of the dealer from ad valorem taxation.

B. Used motor vehicle dealers shall pay a tax in lieu of the ad valorem tax on inventories of used motor vehicles as provided for in Section 1137.1 of Title 47 of the Oklahoma Statutes.

Historical Data

A. The in-lieu tax imposed in Section 5301 of this title shall be evidenced by a tax stamp affixed by said dealer to the Manufacturer's Certificate or Statement of Origin covering each new automobile, truck, travel trailer, manufactured home, recreational vehicle, motorcycle, vessel, watercraft, motorboat, or other boats and motor before the dealer executes the assignment on such Certificate of Origin transferring the ownership of such vehicle to the purchaser. The tax stamp shall be in the amount of Three Dollars and fifty cents ($3.50).

B. It shall be unlawful for a licensed new vehicle, manufactured home, recreational vehicle, or motorboat and vessel dealer to sell or assign a Certificate of Origin to any new automobile, truck, travel trailer, manufactured home, recreational vehicle, motorcycle, vessel, watercraft, motorboat, or other boat or motor sold by the manufacturer of such vehicle to such dealer for delivery and registration in Oklahoma without his having first obtained and affixed to such Certificate of Origin a proper tax stamp as required by the provisions of this section, except to assign such Certificate of Origin to another authorized licensed dealer franchised to sell such new items of the same manufacturer.

C. No new automobile, manufactured home, recreational vehicle, truck, travel trailer, motorcycle, vessel, watercraft, motorboat, or other boat or motor shall be registered and licensed by the Oklahoma Tax Commission or one of its motor license agents unless the Manufacturer's Certificate or Statement of Origin covering such new vehicle, manufactured home, recreational vehicle, vessel, watercraft, motorboat, or other boat and motor shall have the tax stamp provided for in this section affixed on such Manufacturer's Certificate or Statement of Origin.

Historical Data

Historical Data

The tax stamps required by this act to be placed upon Manufacturer’s Certificates or Statements of Origin of new automobiles, new trucks, new travel trailers, new manufactured homes, new recreational vehicles, new motorcycles, new vessels, new watercraft, new motorboats and other new boats and new motors, and on the applications for registration of the vehicles described in Section 5303 of this title shall be manufactured or purchased by the Oklahoma Tax Commission in the required amounts. Said tax stamps shall be of such design, color combination and material as the Tax Commission shall deem necessary for the administration of this tax and to afford the best security to the tax revenue involved. The Commission may require any manufacturer of such tax stamps to furnish a bond in such amount as it deems necessary to protect the state and counties against loss. The Tax Commission shall distribute such tax stamps to the county treasurer of each county, taking such receipt therefor as may be necessary, and said county treasurer shall have the responsibility of the custody and the sale of said stamps to the person required by this act to obtain same, and shall have the duty of accounting for said stamps to their respective counties, and to the Oklahoma Tax Commission as it may require.

Historical Data

The county treasurer shall, at the end of each calendar month, apportion all collections from the sales of the tax stamps herein provided for as follows:

Two percent (2%) shall be deposited to the credit of the General Revenue Fund of the State Treasury, and

Forty-nine percent (49%) shall be allocated to the schools of the county on an ADA basis, and forty-nine percent (49%) shall go to the general fund of the county.

**Historical Data**

Cite as: O.S. §..

Historical Data

A. A tax is hereby imposed, in lieu of the ad valorem tax on certain items of the whole goods inventories, both new and used items, owned and/or possessed for sale or lease by retailers of farm tractors and other equipment as defined by subsection C of this section.

B. Items to be taxed in lieu of ad valorem pursuant to the provisions of this section are those items of inventory of whole goods agricultural equipment and whole goods attachments thereto received from suppliers of agricultural equipment, if said items have a retail list price of Five Hundred Dollars ($500.00) or higher but not including repair or replacement parts. The tax shall be paid by the dealer on such items in lieu of the annual ad valorem tax assessment of dealer's average inventory but shall not relieve any other property of the dealer from ad valorem taxation. Each dealer shall maintain a sales log for applicable items pursuant to this section with a serial number where applicable. The log shall be subject to inspection by county assessors. Equipment sold by consignment or by auctions where the selling agent does not take title to the equipment shall continue to be subject to ad valorem taxation. Sales of covered whole goods items between dealers shall be considered wholesale transactions and shall not be subject to the tax imposed by this section until sold at retail.

C. For purposes of this act, a retailer of farm tractors and other equipment is any person having a franchise or dealer agreement for selling and retailing farm tractors and farm implements. On and after January 1, 1993, those business entities which do not have a franchise or dealer agreement for retailing farm equipment, but which from time to time publicly buy and sell such farm equipment shall also be subject to the provisions of this section, and the tax imposed by this section shall apply to the same items and under the same conditions as apply to franchised dealers.

D. "Whole goods agricultural equipment" shall be defined as any machine, including but not limited to a farm tractor, combine, plow or baler, capable of performing agricultural operations either with power from its own engine, or when drawn or otherwise moved by another whole goods unit. "Whole goods attachments" shall be defined as those complete attachments which, when fitted to, drawn or otherwise moved by other equipment, perform specialized agricultural operations. Such attachments include, but shall not be limited to, combine headers, mowers, swathers, shredders and cultivation and haying equipment.

**Historical Data**

A. The in-lieu tax imposed in Section 5401 of this title shall apply on the date of sale or lease and shall be evidenced by a tax stamp. The tax stamp shall be based on the following actual sales price without reduction for any trade-in:

1. Beginning with sales of Five Hundred Dollars ($500.00) to One Thousand Nine Hundred Ninety-nine Dollars ($1,999.00): $6.00;

2. Two Thousand Dollars ($2,000.00) to Nine Thousand Nine Hundred Ninety-nine Dollars ($9,999.00): $12.00;

3. Ten Thousand Dollars ($10,000.00) to Nineteen Thousand Nine Hundred Ninety-nine Dollars ($19,999.00): $18.00;

4. Twenty Thousand Dollars ($20,000.00) to Twenty-nine Thousand Nine Hundred Ninety-nine Dollars ($29,999.00): $24.00;

5. Thirty Thousand Dollars ($30,000.00) to Thirty-nine Thousand Nine Hundred Ninety-nine Dollars ($39,999.00): $36.00;

6. Forty Thousand Dollars ($40,000.00) to Forty-nine Thousand Nine Hundred Ninety-nine Dollars ($49,999.00): $48.00;

7. Fifty Thousand Dollars ($50,000.00) to Fifty-nine Thousand Nine Hundred Ninety-nine Dollars ($59,999.00): $60.00;

8. Sixty Thousand Dollars ($60,000.00) to Sixty-nine Thousand Nine Hundred Ninety-nine Dollars ($69,999.00): $72.00;

9. Seventy Thousand Dollars ($70,000.00) to Seventy-nine Thousand Nine Hundred Ninety-nine Dollars ($79,999.00): $84.00;

10. Eighty Thousand Dollars ($80,000.00) to Eighty-nine Thousand Nine Hundred Ninety-nine Dollars ($89,999.00): $96.00; and

11. Ninety Thousand Dollars ($90,000.00) and above: $108.00.
B. The appropriate tax stamp or stamps shall be affixed by the dealer to the dealer's copy of the sales invoice covering new or used whole goods agricultural equipment and whole goods attachments thereto sold before transferring ownership to any new or used farm implement.

**Historical Data**

Title 68. Revenue and Taxation  
Chapter 1  
Article Article 54  
Section 5403 - Tax Stamps - Requirements - Distribution.  
Cite as: O.S. § __ __

A. The tax stamp or stamps required by Section 5402 of this title to be affixed upon the dealer’s copy of the sales invoice covering each new or used whole goods agricultural equipment or whole goods attachment thereto sold shall be manufactured or purchased by the Oklahoma Tax Commission in the required amounts. Said tax stamps shall be of such design, color combination and material and value in multiples of Six Dollars ($6.00) as the Tax Commission shall deem necessary for the administration of this tax and to afford the best security to the tax revenue involved. Said stamps shall be purchased by dealers in the county where the business is located.

B. The Commission may require any manufacturer of such tax stamps to furnish a bond in such amount as it deems necessary to protect the state and local taxing entities against loss.

C. The Tax Commission shall distribute such tax stamps to the county treasurer of each county, taking such receipt therefor as may be necessary. The county treasurer shall have the responsibility of the custody and the sale of the stamps to the person required by Section 5402 of this title to obtain such stamps. In addition, the county treasurer shall have the duty of accounting for said stamps to their respective counties, and to the Oklahoma Tax Commission as it may require.

Historical Data

The county treasurer shall apportion each month all collections from the sale of tax stamps pursuant to Section 5402 of this title as follows:

1. Two percent (2%) shall be deposited to the credit of the General Revenue Fund of the State Treasury; and

2. Ninety-eight percent (98%) shall be distributed as if said funds had been collected as ad valorem tax where the farm implement dealer's business is located.

Funds received by taxing jurisdictions from this source shall be utilized as if the said funds had in fact been generated by ad valorem taxes, including servicing of debt by sinking funds. On and after January 1, 1993, and at the end of each calendar year thereafter, the treasurer shall furnish a report to the county assessor, which shall show the total amount of in-lieu taxes authorized by this act and apportioned during the fiscal year to those taxing jurisdictions authorized to receive revenue from such in-lieu taxes. The assessor shall calculate annually the amount of assessed valuation that otherwise would be displaced by such in-lieu tax, by dividing the total amount of revenue derived from such tax apportioned to each taxing jurisdiction by the actual millage rate levied by each taxing jurisdiction during the fiscal year. The assessor shall add the result of that calculation to the actual assessed valuation of each taxing jurisdiction to determine the new adjusted assessed valuation of each taxing jurisdiction, and said adjusted assessed valuation shall be used for all purposes, including the determination of debt limits, in the following fiscal year whenever the term "assessed valuation" is required to be used.

_Historical Data_

(a) The board of county commissioners of each county shall employ one or more full- or part-time county engineers, who shall perform the duties as provided by law. The county engineer shall receive as compensation a salary to be fixed by the board of county commissioners for his services on road and bridge and other work appertaining thereto, and all necessary and actual expenses incident thereto.

(b) Any person employed as county engineer may be relieved of his duties by the board of county commissioners.

(c) The county engineer shall be registered as a professional engineer or certified as an engineer-in-training by the State Board of Registration for Professional Engineers and Land Surveyors pursuant to Sections 475.1 et seq. of Title 59 of the Oklahoma Statutes, and shall have a practical knowledge of civil engineering, be skilled in bridge, culvert and road building and in laying of drains and general road work and be active and diligent in the discharge of his duties.

(d) The boards of county commissioners of no more than ten counties may enter into an agreement to jointly employ a county engineer. Such agreement shall be written and entered in the minutes of each participating board of county commissioners. The engineer employed under such agreement shall be the designated county engineer for each of the respective counties.

(e) In the event a board of county commissioners determines that it cannot afford to employ a full-time county engineer, or if it cannot enter into an agreement with other counties to jointly employ a part-time county engineer, then said board shall enter into an agreement with the Department of Transportation for the provision of necessary county engineering services. Any engineering services provided by the Department of Transportation shall be furnished without cost or expense to the county. However, nothing in this section shall be construed to relieve a board of county commissioners of the responsibilities or costs associated with the efficient and necessary construction and maintenance of roads, bridges, culverts and drainage projects within its jurisdiction, or as otherwise provided by law. Road funds shall be withheld from any county failing to employ or utilize county engineering services as provided herein.

Historical Data

Before entering upon the performance of his duties the county engineer shall execute and deliver to the board of county commissioners a bond in such sum as may be fixed by the board of county commissioners with sufficient surety to be approved by the board, conditioned upon the faithful performance of his duties as such engineer, and that he will account for and deliver to his successor in office, at the expiration of his term, all books, papers and other property belonging to the county.

Historical Data

Laws 1968, c. 415, § 625, operative July 1, 1968.
(a) The county engineer shall, when requested by the board of county commissioners, give instruction or advice with reference to the construction, building or repairing of any roads or bridges.

(b) When requested by the board of county commissioners, the county engineer shall personally inspect the condition of any of the roads, culverts and bridges within his county, and shall upon the board's request make such surveys and perform such other duties in connection with his office as may be required as herein provided, and he shall, if required, make his report of such examination in writing, together with such recommendations as he may offer relative to the construction, repairing or building of any such road or bridge.

Historical Data

Laws 1968, c. 415, § 626, operative July 1, 1968.
A. When any culvert or bridge is to be constructed, or grade-and-drainage project is to be developed, or reconstruction, replacement or major repairs are to be accomplished by the board of county commissioners acting alone or in cooperation with the state or federal government, at an estimated cost of Fifty Thousand Dollars ($50,000.00) or more, in either event, engineering plans and specifications shall be prepared by the county engineer to insure sound engineering practices. The project shall be advertised for bids as provided for in Section 1101 of this title, and the contract shall be let only after such notice at a public letting. If such construction work can be completed for a cost below or equal to the engineer's estimate or below any bid submitted at a public letting and so entered in its journal, nothing in this title shall prevent the board from causing the same to be built by day labor, force account, and purchase by the county of materials as provided by law.

B. If the board of county commissioners deems it necessary, it may consult and seek the advice of the Department of Transportation regarding the design, construction and maintenance of such project, and the Department of Transportation may furnish such advice for any of the said projects to insure sound engineering practices. If provided, such services shall be furnished without cost or expense to the county.

C. The board may authorize the county clerk to draw warrants for the amount of payrolls for labor furnished under the day labor system, when such payrolls are certified to as correct by the engineer or person in charge of the work, and said payroll shall be passed upon by the board following such certification.

**Historical Data**

There is hereby created in the State Treasury a revolving fund to be known and designated the "County Road Machinery and Equipment Revolving Fund", which shall consist of all appropriations and deposits made for the purposes hereinafter designated and shall also include all proceeds resulting from the lease, lease-purchase, sale or resale of equipment purchased out of monies in the revolving fund. The revolving fund shall be a continuing fund and shall be nonfiscal in character.

**Historical Data**

Added by Laws 1982, c. 286, § 2.
The Department of Transportation is hereby authorized to use the County Road Machinery and Equipment Revolving Fund to purchase new or used road and bridge construction and maintenance machinery and equipment for lease or lease-purchase to counties. Such machinery and equipment shall include, but not be limited to, the following: asphalt pavers, automobiles, backhoes, bridge painting machines, cranes, elevating graders, fork lifts, front-end loaders, motorized weed sprayers, mowers, paving breaker tampers, pickups, power shovels, snow plows, street sweepers, trucks and wheel and crawler tractors. The Department of Transportation may make such purchases only if requested to do so by a board of county commissioners or circuit engineering districts pursuant to the provisions of Section 302.1 of this title, and may not act in behalf of any county in the purchase of any road machinery or equipment except as provided for in this act.

**Historical Data**

Added by Laws 1982, c. 286, § 3; Amended by Laws 2001, HB 1772, c. 117 § 2, eff. November 1, 2001 (superseded document available).
Title 69. Roads, Bridges, and Ferries

Chapter 1

Oklahoma Highway Code of 1968

Article 6

Section 636.3 - Counties To Contract To Lease Or Lease-Purchase Road Machinery And Equipment - Eligibility - Notice Of Intent - Lack Of Funds - Full Warranty Leases - Rules And Regulations.

Cite as: O.S. §, __ __

A. Counties shall enter into lease or lease-purchase contracts for road machinery and equipment pursuant to the provisions of Sections 636.1 through 636.7 of this title or pursuant to the provisions of Sections 1500 through 1505 of Title 19 of the Oklahoma Statutes and may not otherwise lease road machinery or equipment except in the case of an emergency, when specialized road machinery or equipment for projects of short durations is required for periods not to exceed thirty (30) days.

B. A county shall be eligible to enter into a lease or lease-purchase contract with the Department of Transportation for road machinery and equipment on a priority basis determined by the county funding classification designation during any fiscal year for the purchase of road machinery and equipment. The county funding classification designation shall be developed by the Department of Transportation and the Association of County Commissioners of Oklahoma and approved by the Oklahoma Department of Transportation County Advisory Board. Upon approval by the Department of Transportation County Advisory Board, the funding classification designation shall be submitted to the Transportation Commission for final approval. The counties receiving the least appropriations per mile of road may receive the highest priority rating. A county may also enter into a full warranty lease contract for road machinery and equipment pursuant to the provisions of subsection F of this section. Nothing in Sections 636.1 through 636.7 of this title shall prohibit a county from purchasing road machinery and equipment if it has adequate funds appropriated during any fiscal year for such purpose.

C. Whenever a county desires to lease or lease-purchase road machinery and equipment with funds from the County Road Machinery and Equipment Revolving Fund, it shall notify the Department of Transportation of its requirements and specifications and shall provide a list of vendors from which bids will be requested for the lease or lease-purchase agreements.

D. Upon receiving such notification from a county, the Department shall be authorized to purchase requested road machinery or equipment for lease or lease-purchase to that county or may lease or lease-purchase surplus or used road machinery and equipment to a county provided such road machinery or equipment meets the requirements and specifications of the requesting county.

E. If there are no funds available in the County Road Machinery and Equipment Revolving Fund, the Department of Transportation, upon notification that a county desires to lease or lease-purchase road machinery or equipment, shall certify to the county that there are no funds available in the County Road Machinery and Equipment Revolving Fund for such purposes. The county may then request the Purchasing Director of the Department of Central Services to solicit bids or request bids pursuant to the provisions of Section 1500 et seq. of Title 19 of the Oklahoma Statutes to lease or lease-purchase the requested road machinery or equipment.

F. When funds are available in the County Road Machinery and Equipment Revolving Fund the Department of Transportation shall, after receiving notification from a county desiring to lease or lease-purchase equipment, authorize the county to request bids pursuant to the provisions of this act and
allocate funds equal to the estimated cost of the equipment or machinery requested. However, if the lowest and best bid received by the county exceeds the estimated purchase price of the equipment or machinery, the county shall pay any difference above the estimated purchase price if accepted. The county shall use the bid procedure provided for in Section 1500 et seq. of Title 19 of the Oklahoma Statutes. The county shall forward the lowest and best bid received to the Department of Transportation which shall authorize the lease or lease-purchase of the equipment or machinery.

G. A county may enter into a full warranty lease contract for road machinery and equipment if the county has adequate funds appropriated during any fiscal year for such purpose. Whenever a county desires to enter into a full warranty lease contract for road machinery or equipment, the county must notify the State Auditor and Inspector of its intent and must provide the State Auditor and Inspector with its requirements and specifications along with the proper documentation to be advertised for bids. Upon receiving the notification and documentation from a county, the State Auditor and Inspector shall review the documentation and, upon approval, shall forward the documentation and specifications to the State Purchasing Division of the Department of Central Services. The Purchasing Director of the Department of Central Services shall solicit bids to lease the requested road machinery or equipment according to the documentation and specifications of the county as approved by the State Auditor and Inspector. The term of any full warranty lease contract authorized pursuant to this subsection may be for any period up to one (1) year, provided the term shall not extend beyond the end of any fiscal year, with an option to renew such lease subject to the requirement that adequate funds are appropriated during the fiscal year by the county for such purpose. The State Auditor and Inspector shall prescribe the lease forms and other documentation necessary for implementing the provisions of this subsection.

H. Except as provided in subsection G of this section, the Department of Transportation shall promulgate such rules and regulations and is authorized to require from the counties such information, forms and reports as are necessary for properly and efficiently administering Sections 636.1 through 636.7 of this title.

**Historical Data**

Title 69. Roads, Bridges, and Ferries
Chapter 1
Oklahoma Highway Code of 1968
Article Article 6
Section 636.4 - Department Authorized To Lease Or Lease-Purchase Road Equipment And
Machinery - Eligibility Of Counties - Sales - Rental rate - Interest - Disposition Of Proceeds.
Cite as: O.S. §, __ __

A. The Department of Transportation may enter into a written lease or lease-purchase agreement
providing new, surplus or used road machinery and equipment for the use by a county during the then
current fiscal year. Any county leasing road machinery or equipment from the Department shall be eligible
to enter into a like contract for the ensuing fiscal year, and shall also be eligible to purchase the same
such units, as provided for herein.

B. The Department of Transportation may sell any particular unit of road machinery or equipment to a
county at any time after such unit has been leased for one (1) fiscal year for an amount not less than the
original total cost of purchase, less rentals actually paid for the use of the unit, or any expenses incurred
in reconditioning the unit; provided however, in so selling such unit, preference shall be given to the
county leasing the unit during the then preceding fiscal year.

C. Whenever the Department of Transportation has agreed to sell a unit of road machinery or equipment
to a county, the title to said machinery or equipment shall be transferred to the county upon receipt of the
final payment by the Department.

D. Road machinery and equipment leased or lease-purchased by a county shall be leased or lease-
purchased at the annual rental rate, which shall be fixed at an amount not less than that required to
amortize the original purchase cost of the unit by ten (10) years’ rental thereof.

E. The Department of Transportation may charge a county interest on any lease or lease-purchase
agreement for road machinery or equipment provided the Oklahoma Department of Transportation
County Advisory Board determines and approves the rate to be charged.

F. All proceeds derived from the lease or lease-purchase of road machinery and equipment by the
Department of Transportation shall be deposited with the State Treasurer to be credited to the County
Road Machinery and Equipment Revolving Fund.

Historical Data

A. Any surplus road machinery and equipment in excess of the needs of the Department of Transportation which was purchased pursuant to the provisions of this act shall be offered for sale to all counties before it is disposed of. Whether sold to a county or sold as otherwise provided by law, the proceeds derived from selling surplus road machinery and equipment shall be deposited with the State Treasurer to be credited to the County Road Machinery and Equipment Revolving Fund.

B. Whenever any county owns road machinery and equipment which it deems as surplus it may request the Department of Transportation to dispose of said equipment. If so requested, the Department in turn shall issue notice to all counties of county-owned surplus road machinery or equipment available at fair market value. If no other county offers to purchase said machinery or equipment the Department may, at the request of the county owning the road machinery or equipment, sell said machinery or equipment as otherwise provided by law and return the proceeds to the county to whom the machinery or equipment belonged.

C. If a county disposes of its surplus road machinery and equipment, it shall do so pursuant to Sections 421 et seq. of Title 19 of the Oklahoma Statutes.

*Historical Data*

There is hereby created in the State Treasury a special fund to be designated as the "County Bridge and Road Improvement Fund". The fund shall consist of monies, if any, which have accrued to the State General Revenue Fund at the close of the fiscal years ending June 30, 1980, June 30, 1981 and June 30, 1982, in excess of the amounts required to satisfy all appropriations made from the State General Revenue Fund for the then current fiscal year together with all other statutory obligations. Provided, the amount apportioned to the county bridge and road improvement fund by the Director of State Finance at the close of each of the above-mentioned fiscal years shall not exceed the sum of Twelve Million Dollars ($12,000,000.00) for each fiscal year. Revenues to this fund shall be expended only pursuant to legislative appropriation for implementation of the County Bridge and Road Improvement Act as set forth in the County Bridge and Road Improvement Act.

Historical Data

A. All contracts for construction work upon the state highway system shall be let and awarded pursuant to the provisions of the Public Competitive Bidding Act of 1974. If the project advertised pursuant to the provisions of the Public Competitive Bidding Act of 1974 is for the construction of more than eight (8) miles of road, said advertisement shall provide for bids on sections of the road no longer than eight (8) miles, as well as bids on the project as a whole.

B. The Department may extend a contract no more than twenty-five percent (25%) of the length and extent of the original project. The price for the extension work shall not be greater than the contract unit basis.

**Historical Data**

The sinking fund of any district shall consist of all money derived from ad valorem taxes or otherwise as provided by law for the payment of bonds and judgments and interest thereon.

**Historical Data**

On or before the first day of January of each year, the county clerk or a designee of the county clerk shall obtain from the State Department of Education and furnish to the county assessor of the county a current description of the boundary of each and every school district or part of a district in the county and also notify the Oklahoma Tax Commission, the county assessor and county treasurer of the county of any and all changes in the boundaries of a school district lying wholly or in part in the county.

**Historical Data**

Title 70. Schools  
Chapter 1  
School Code of 1971  
Article Article IV  
   Section 4-104.1 - Repealed by Laws 1993, c. 239, § 55, eff. July 1, 1993.

Cite as: O.S. §. __

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Historical Data

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All records of a former county superintendent of schools shall be transferred to and are to be maintained and preserved by the county clerk of the county, who shall designate a deputy, aide, assistant or other employee of the county clerk's office to perform such duties. The County Commissioners shall make space available in which the records can be maintained, preserved and made secure. Except for those records specifically required by state or federal statutes to be kept confidential, public access shall be made available to all of the records.

After the records of a former county superintendent of schools are transferred to and the responsibility of maintaining the records are assigned to a deputy, aide, assistant or other employee of the county clerk's office, the county clerk and county commissioners of the county shall recommend to the county excise board that additional salary be considered for the employee based upon the additional responsibilities if funds are available and approved. Any additional salary of such employee shall be subject to the limitations set forth in Section 180.65 of Title 19 of the Oklahoma Statutes.

*Historical Data*

All independent school districts in Oklahoma shall be those which shall have maintained during the previous year a school offering high school subjects fully accredited by the State Board of Education.

A reasonable deviation from any of the requirements enumerated herein shall not operate to prohibit the State Board of Education from designating any district as independent if the other requirements are sufficiently superior to the minimum standards required herein, but standards therefor shall be reduced to writing and a copy thereof sent to all districts maintaining high schools in Oklahoma at least one (1) year prior to the time the requirements become effective. Until the effective date thereof, the requirements hereinabove enumerated shall remain in full force and effect. As a basis for attaining the status of independent school district, high schools shall be inspected by a member of the division of secondary education of the State Board of Education or such other representative as the State Board of Education shall designate, and all of the standards prescribed by the State Board of Education shall be carefully checked in the presence of the district superintendent of schools or board of education of the district. A written report shall be made and mailed to the district superintendent of schools and board of education within thirty (30) days after the time of such inspection. Such report shall indicate if the high school meets the requirements and, if not, a statement shall be made as to what must be done in order to comply therewith.

After any school district has become independent, it shall remain so until removed from independent status by the State Board of Education, which, however, shall not remove any school district from independent status until it is satisfied that the minimum standards for independent school districts are not being maintained. Any order of the State Board of Education removing a school district from independent status shall not become effective until the close of the fiscal year in which such order is made, and any order removing a school district from independent status which has heretofore been made by the State Board of Education, regardless of notice or effective date thereof, is hereby validated. A reasonable variation from year to year in the minimum number of teachers required shall not affect the status of any independent school district.

**Historical Data**

Elementary school districts shall offer grades kindergarten through eight and are those which have not met the minimum standards for, and have not been designated as, independent school districts by the State Board of Education. On and after July 1, 1991, every place in the Oklahoma Statutes which refers to "dependent school district" shall mean "elementary school district".

**Historical Data**

Title 70. Schools
Chapter 1
School Code of 1971
Article Article V
Cite as: O.S. §, __ __

Historical Data

Title 70. Schools  
Chapter 1  
School Code of 1971  
Article Article V  
Section 5-112 - Repealed by Laws 1988, c. 296, § 12, eff. June 1, 1990.
Cite as: O.S. §, ___ ___

Historical Data

Repealed by Laws 1988, c. 296, § 12, eff. June 1, 1990.
No person shall be eligible to be a candidate for or serve on a board of education if he or she is currently employed by the school district governed by that board of education or is related within the second degree by affinity or consanguinity to any other member of the board of education or to any employee of the school district governed by the board of education, it being the purpose of this section both to prohibit persons who are related within the second degree by affinity or consanguinity from serving simultaneously on the same board of education of any school district of this state and to prohibit persons who are related within the second degree of consanguinity or affinity to an employee of a school district from serving on the board of education governing the school district while such relative is employed. If the relationship is based on affinity, these prohibitions shall not apply to prevent members of boards of education who are serving on September 1, 1995, from serving the term for which they were elected or from serving successive terms for which they may be elected, unless it is the member's spouse who is a member of the board of education or an employee of the school district, then such prohibitions shall apply.

Any member of a board of education who violates the provisions of this section shall be subject to the penalties prescribed by Sections 485 and 486 of Title 21 of the Oklahoma Statutes.

**Historical Data**

A. Except as otherwise provided herein, no person may be employed or put under contract by a school district if that person is related to a member of the board of education of that school district within the second degree of consanguinity or affinity. A teacher or employee already under contract to or otherwise employed by the school district at the time the relationship is established may continue in said employment. Except as otherwise provided, a board member already serving at the time the relationship is established may serve out the term for which the member was elected but shall not be eligible to be a candidate for or serve successive terms of office for which the member may be elected. This provision shall not prevent a board member from serving successive terms of office if otherwise eligible under the provision of Section 70-5-113 of this title. No member of the board of education who has resigned from the board before his or her term has expired may be reappointed to the board to complete the remainder of his or her term if a teacher or employee related to the resigned member of the board within the second degree of consanguinity or affinity was put under contract or otherwise employed by the school district after the board member resigned.

Any member of a board of education who is related to a teacher or other employee of the district within the second degree of consanguinity or affinity shall not attend or participate in any regular or executive session of the board held to consider any personnel matter or litigation relating to said teacher or employee; provided however, the member may vote on collective bargaining agreements or the renewal of contracts as a group if the vote is necessary to form a quorum of the board of education members. If more than one member of the board of education is related to a teacher or employee, only the minimum number of those members which is necessary to form a quorum shall be allowed to vote. Each board of education so affected shall adopt a written policy establishing procedures on when such a member may vote on the renewal of contracts or collective bargaining agreements.

B. Any member of a board of education who violates the provisions of this section shall be subject to the penalties prescribed by Sections 485 and 486 of Title 21 of the Oklahoma Statutes.

Historical Data

Any school board member who, before serving or while serving on the board of education, initiated litigation against the school district, school board of education, or an individual board member of the board of education on which he/she serves, or who is a governing member of a group, organization, or entity that has authorized and initiated litigation against that school district, school board of education, or an individual board member of the board of education on which he/she serves, may be excluded upon a majority vote of the board members from any executive session where the litigation is discussed or from any other form of participation in the board's defense of the litigation, including any vote on issues related to that legal action.

**Historical Data**

A. The county treasurer of each county shall be the treasurer of all school districts in the county, except that the board of education of a school district may appoint a local treasurer for the school district and, in its discretion, an assistant local treasurer of the district, each of whom shall serve at the pleasure of the board for such compensation as the board may determine. The assistant local treasurer may perform any of the duties and exercise any of the powers of the local treasurer with the same force and effect as if the same were done or performed by the local treasurer. Before entering upon the discharge of the duties of the assistant treasurer, the assistant treasurer shall give a bond in such amount as the board of education may designate, with good and sufficient sureties to be approved by the board, conditioned for the faithful performance of his or her duties. A local treasurer or assistant local treasurer need not be a resident of the school district appointed to serve, although any local treasurer or assistant local treasurer shall be a resident of this state. Nothing herein shall prevent a local treasurer or assistant local treasurer from being appointed for more than one school district.

B. Whenever a county treasurer is designated as the treasurer for a school district, the county treasurer may elect to charge for such services. If charges are assessed, the treasurer shall prepare a special estimate of needs each fiscal year, covering all expenditures of the office on behalf of any school districts for which the county treasurer serves as treasurer. The estimate for treasurer services shall be itemized by personal services and maintenance and operation expenditures and shall be filed with the county excise board. In reviewing and approving this estimate, the county excise board shall authorize and levy amounts for treasurer services which in the judgment of the board will be sufficient to perform the services. The board shall apportion the cost among the school districts for which the treasurer services are to be charged in the ratio which each school district's total appropriations for the preceding year bears to the total appropriations of all such school districts receiving treasurer services for the preceding year. The amounts shall be included in, or added to, the estimates of needs or budget of each such school district. The amount as approved and appropriated by the county excise board shall be paid by the school district, by appropriate warrants, to the county for deposit in the county general fund.

Historical Data

Amended by Laws 1982, c. 4, § 1, operative July 1, 1982; Laws 1988, c. 90, § 14, operative July 1, 1988; Amended by Laws 1999, 1251 c. 327. § 4, emerg. eff. July 01, 1999 (superseded document available).
A. Unless the context clearly shows otherwise, the term “treasurer”, as used in this section, includes a county treasurer acting as the treasurer of a school district pursuant to the provisions of Section 5-114 of this title. The treasurer so appointed shall execute, before entering upon the duties of the office of the treasurer, a surety bond in an amount which it is estimated by the board of education the treasurer will have on hand at any one time during the current year, and the amount of securities held as investments shall not be considered. The board of education is empowered to require the treasurer to increase or decrease the bond of the treasurer as the amount of funds on hand may require. Provided, the bond of a school district shall not, in any event, be required to be in an amount greater than that of the county treasurer of the county. The premium on the bond shall be paid by the board of education out of district funds. Provided, however, the treasurer of such district shall require the depository wherein school district funds are deposited to insure or guarantee the deposit by proper securities, which shall be of the same class of securities as are required to insure deposits of county treasurers of the various counties, and the securities shall be pledged, taken and kept in the manner provided by Sections 517.1 through 517.7 of Title 62 of the Oklahoma Statutes.

B. In all districts which are permitted by law to select a local treasurer, the county treasurer shall act as treasurer thereof until such time as a local treasurer shall be appointed and has executed the surety bond required by this section. In no instance in which the county treasurer is the treasurer of any school district shall any additional bond be required, but the official bond of the county treasurer shall stand for any and all funds and securities coming into the hands of the county treasurer.

C. The local treasurer of a district, when required by the board of education, shall prepare and submit in writing a report of the condition of the finances of the district and shall produce at any meeting of the board or to any committee appointed for the purpose of examining the accounts of the treasurer all books and papers pertaining to the office of the treasurer. Upon failure to make reports as provided for herein or as may otherwise be required by law, the board may at any regular or special meeting thereof summarily suspend the treasurer, and while so suspended the treasurer shall perform no act pertaining to the office of the treasurer. Such suspension shall continue until ended by order of the board or by judgment of a court of competent jurisdiction.

D. The local treasurer of a school district shall keep a separate cash ledger for each fund in the custody of the treasurer. The local treasurer shall enter each collection and disbursement in the cash ledger of the applicable fund by recording the date and classification of each transaction and such other information as may be deemed desirable. Additional ledgers shall also be maintained to record the investments made from each fund. Such investment ledgers shall disclose the date, description and principal amount paid for each investment purchased and the date and principal amount received for each investment liquidated.

E. Upon suspension by the board, the treasurer shall immediately turn over to the board of education or to the acting treasurer if one has been appointed by the board all books and papers and other property pertaining to the office of the treasurer.
F. Except as otherwise provided by law, no treasurer of any district shall pay out school district funds in the care of the treasurer except upon warrants signed by the proper school district officials authorized by the law to sign such warrants, provided, this restriction shall not apply to sinking funds or to the investment of school district funds. Authorized sinking fund payments and payment for investments or receipt of liquidated investments may be made by check, wire transfer or other instrument or method through the Federal Reserve System.

G. The board of education shall, each month, set aside funds to an operating account and to an investment account. Investments by the treasurer shall be made in accordance with a written policy adopted by the board of education. The written investment policy shall address liquidity, diversification, safety of principal, yield, maturity, quality of the instrument, and capability of investment management. Acting within the investment policy, the treasurer shall place primary emphasis on safety and liquidity in the investment of funds. Taking into account the need to use sound investment judgment, school districts shall, to the extent practicable, use competitive bids when they purchase direct obligations of the United States Government or other obligations of the United States Government, its agencies or instrumentalities. Such system shall be designed to maximize yield within each class of investment instrument, consistent with the safety of the funds invested. The board of education must review the investment performance of the treasurer on a regular basis and no less than each month. The treasurer of every school district shall invest the full amount of the investment account in:

1. Direct obligations of the United States Government to the payment of which the full faith and credit of the Government of the United States is pledged; provided, a treasurer of a school district who has completed the program pursuant to the provisions of subsection H of this section may invest funds in the investment account in other obligations of the United States Government, its agencies or instrumentalities;

2. Obligations to the payment of which the full faith and credit of this state is pledged;

3. Certificates of deposits of banks when such certificates of deposits are secured by acceptable collateral as in the deposit of other public monies;

4. Savings accounts or savings certificates of savings and loan associations to the extent that such accounts or certificates are fully insured by the Federal Savings and Loan Insurance Corporation. Provided, that the income received from the investments may be placed in the general fund of the governmental subdivision to be used for general governmental operations;

5. Repurchase agreements that have underlying collateral consisting of those items specified in paragraphs 1 and 2 of this subsection including obligations of the United States, its agencies and instrumentalities, and where the collateral has been deposited with a trustee or custodian bank in an irrevocable trust or escrow account established for such purposes;

6. County, municipal or school district direct debt obligations for which an ad valorem tax may be levied or bond and revenue anticipation notes, money judgments against such county, municipality or school district ordered by a court of record or bonds or bond and revenue anticipation notes issued by a public trust for which such county, municipality or school district is a beneficiary thereof. All collateral pledged to secure public funds shall be valued at no more than market value. The income received from an investment may be placed in the general fund of the governmental subdivision to be used for general governmental operations, the sinking fund, the building fund, or the fund from which the investment was made;

7. Money market mutual funds regulated by the Securities and Exchange Commission and which investments consist of obligations of the United States, its agencies and instrumentalities, and investments in those items and those restrictions specified in paragraphs 1 through 6 of this subsection;
8. Warrants, bonds or judgments of the school district; or

9. Qualified pooled investment programs, the investments of which consist of those items specified in paragraphs 1 through 8 of this subsection, as well as obligations of the United States agencies and instrumentalities, regardless of the size of the district’s budget. To be qualified, a pooled investment program for school funds must be governed through an interlocal cooperative agreement formed pursuant to Section 5-117b of this title, and the program must competitively select its investment advisors and other professionals. Any pooled investment program used must be approved by the board of education.

H. The board of education is hereby empowered to require the treasurer to satisfactorily complete an investment education program approved by the State Board of Education and the State Board of Career and Technology Education. Such program shall be designed to allow treasurers to make informed decisions regarding the safety, return, liquidity, costs and benefits of various investment options allowed under this section.

I. The income received on an investment may be placed in the fund from which the investment was made, the general fund, the building fund, or the sinking fund.

**Historical Data**

A. The State Board of Career and Technology Education shall prescribe criteria and procedures for the establishment and governance of technology center school districts, as provided by Section 9B, Article X, Oklahoma Constitution, and such districts so established shall be operated in accordance with rules of the State Board of Career and Technology Education, except as otherwise provided in this title.

B. A technology center school district shall be a body corporate and shall possess the usual powers of a corporation for public purposes. Its official name shall be designated by the State Board of Career and Technology Education, in which name it may sue and be sued, and be capable of contracting and being contracted with, and holding real and personal estate. Its governing board shall be a board of education consisting of not less than five (5) nor more than seven (7) members elected in a manner prescribed by the State Board of Career and Technology Education. Such board of education shall have the same powers and duties that boards of education of independent school districts have. It may require nonresident students to pay reasonable tuition fees, which may be paid for a student by the independent or elementary school district in which the student resides.

C. An election to vote on the question of making a levy of not to exceed five (5) mills on the dollar valuation of the taxable property in a technology center school district under the provisions of subsection A, Section 9B, Article X, Oklahoma Constitution, shall be called by the board of education and conducted by the county election board of such district in the same manner that elections for emergency levies in school districts under the provisions of Section 9(d), Article X, Oklahoma Constitution, are called and conducted. When such levy is approved by a majority of the electors of the technology center school district voting on such election, the levy shall be made each fiscal year thereafter until repealed by a majority of the electors of the district voting on the question at an election called for such purpose. An election to vote on the question of making a local incentive levy of not to exceed five (5) mills on the dollar valuation of the taxable property in a technology center school district under the provisions of subsection B of Section 9B of Article X of the Oklahoma Constitution, may be called by the board of education; and elections on a levy for a building fund for an area school district under the provisions of Section 10, Article X, Oklahoma Constitution, shall be called by the board of education of such district and conducted by the county election board in the same manner that elections for similar levies are called and conducted in independent school districts.

D. Annual estimates of needs of technology center school districts shall be made and approved in the same manner that those of independent school districts are made and approved. Provided, that the State Board of Career and Technology Education shall prescribe a list of appropriation accounts by which the funds of technology center school districts shall be budgeted, accounted for and expended. Any such estimate of needs may include an estimate of federal funds as probable income from sources other than ad valorem tax of the district and other than any excise or other tax assessed by legislative enactment and distributed in lieu of ad valorem taxes. If a technology center school district lies in more than one county, the districts estimate of needs shall be filed with and approved by the county excise board of the county designated by the school district board of education.
E. Territory may be annexed to or detached from a technology center school district, in accordance with rules prescribed by the State Board of Career and Technology Education. If the State Board of Career and Technology Education requires the submission of a petition in order for an election to be called for the purpose of annexation or deannexation of territory to a technology center school district, such petition shall not be required to bear a number of technology center school district electors' signatures which exceed fifty percent (50%) of the number of technology center school district electors who voted in the last school board election in the territory proposed to be annexed or deannexed. Provided, the period of time from which the petition is initiated to its time of filing with the State Board shall not exceed ninety (90) days.

F. Schools of technology center school districts shall be subject to classification, inspection and accreditation by the State Board of Education.

G. The technology center school board of education may designate a county treasurer to serve as treasurer of the school district or may appoint an independent treasurer.

H. Within four (4) years after the creation of a technology center school district, such school district may, at its discretion, permit a teacher to transfer any or all accrued benefits upon employment including credit for years of service in the previous school district by the technology center school district, if the teacher at the time of hiring is employed as a teacher by an independent or elementary school district which is all or partly within the boundaries of the technology center school district or is employed as a teacher in a skills center within the boundaries of the school district.

I. The board of education of a technology center school district may convey personal property without consideration to a school district that is within the boundary of the technology center school district or a public school offering secondary level education which was created and is operated by the State of Oklahoma and that is within the boundary of the technology center school district.

J. The board of education of a technology center school district may, without prior approval of the State Board of Career and Technology Education, approve all plans and specifications for technology center school buildings, additions, and major modifications to school buildings that are designed to provide for the offering of vocational-technical education programs and services when the cost of the building project is to be paid with local levies or state bond monies or both local levies and state bond monies.

**Historical Data**

Title 70. Schools  
Chapter 1  
School Code of 1971  
Article Article XV  
Section 15-105 - Signatures - Registration - Certificate.

Cite as: O.S. §, __ __

The bonds, the issuance of which is provided in the preceding sections, shall be signed by the president, attested by the clerk and registered by the treasurer of the board of education, and shall have endorsed thereon a certificate signed by the county clerk and the district attorney of the county wherein such district is located, stating that said bonds or evidence of debt are issued pursuant to law and that said issue is within the debt limit.

Historical Data

Title 70. Schools
   Chapter 1
   School Code of 1971
   Article Article XVIII
   Cite as: O.S. §. ___

Historical Data

A. Beginning with the 1997-98 school year, and each school year thereafter, each school district shall have its initial allocation of State Aid calculated based on the state dedicated revenues actually collected during the preceding fiscal year, the adjusted assessed valuation of the preceding year and the highest weighted average daily membership for the school district of the two (2) preceding school years. The State Department of Education shall notify each school district by July 15 of the district’s initial allocation level. Each school district shall submit the following data based on the first nine (9) weeks, to be used in the calculation of the average daily membership of the school district:

1. Student enrollment by grade level;
2. Pupil category counts; and
3. Transportation supplement data.

On or before December 30, the State Department of Education shall determine each school district’s current year allocation pursuant to subsection D of this section. The State Department of Education shall complete an audit, using procedures established by the Department, of the student enrollment by grade level data, pupil category counts and transportation supplement data to be used in the State Aid Formula pursuant to subsection D of this section by December 1 and by January 15 shall notify each school district of the district’s final State Aid allocation for the current school year. The January payment of State Aid and each subsequent payment for the remainder of the school year shall be based on the final State Aid allocation as calculated in subsection D of this section. Except for reductions made due to the assessment of penalties by the State Department of Education according to law, the January payment of State Aid and each subsequent payment for the remainder of the school year shall not decrease by an amount more than the amount that the current chargeable revenue increases for that district.

B. The State Department of Education shall retain not less than one and one-half percent (1 1/2%) of the total funds appropriated for financial support of schools, to be used to make midyear adjustments in State Aid and which shall be reflected in the final allocations. If the amount of appropriated funds, including the one and one-half percent (1 1/2%) retained, remaining after January 1 of each year is not sufficient to fully fund the final allocations, each school district shall receive a proportionate reduction in funding.

C. On and after July 1, 1997, the amount of State Aid each district shall receive shall be the sum of the Foundation Aid, the Salary Incentive Aid and the Transportation Supplement, as adjusted pursuant to the provisions of subsection G of this section and Section 18-112.2 of this title; provided, no district having per pupil revenue in excess of three hundred percent (300%) of the average per pupil revenue of all districts shall receive any State Aid or Supplement in State Aid.

The July calculation of per pupil revenue shall be determined by dividing the district's second preceding year's total weighted average daily membership (ADM) into the district's second preceding year's total revenues excluding federal revenue, insurance loss payments, reimbursements, recovery of
overpayments and refunds, unused reserves, prior expenditures recovered, prior year surpluses, and less the amount of any transfer fees paid in that year.

The December calculation of per pupil revenue shall be determined by dividing the district's preceding year's total weighted average daily membership (ADM) into the district's preceding year's total revenues excluding federal revenue, insurance loss payments, reimbursements, recovery of overpayments and refunds, unused reserves, prior expenditures recovered, prior year surpluses, and less the amount of any transfer fees paid in that year.

D. For the 1997-98 school year, and each school year thereafter, Foundation Aid, the Transportation Supplement and Salary Incentive Aid shall be calculated as follows:

1. Foundation Aid shall be determined by subtracting the amount of the Foundation Program Income from the cost of the Foundation Program and adding to this difference the Transportation Supplement.

a. The Foundation Program shall be a district's highest weighted average daily membership based on the first nine (9) weeks of the current school year, the preceding school year or the second preceding school year of a school district, as determined by the provisions of subsection A of Section 18-201.1 of this title and paragraphs 1, 2, 3 and 4 of subsection B of Section 18-201.1 of this title, multiplied by the Base Foundation Support Level.

b. The Foundation Program Income shall be the sum of the following:

(1) The adjusted assessed valuation of the current school year of the school district, minus the previous year protested ad valorem tax revenues held as prescribed in Section 2884 of Title 68 of the Oklahoma Statutes, multiplied by the mills levied pursuant to subsection (c) of Section 9 of Article X of the Oklahoma Constitution, if applicable, as adjusted in subsection (c) of Section 8A of Article X of the Oklahoma Constitution. For purposes of this subsection, the “adjusted assessed valuation of the current school year” shall be the adjusted assessed valuation on which tax revenues are collected during the current school year, and

(2) Seventy-five percent (75%) of the amount received by the school district from the proceeds of the county levy during the preceding fiscal year, as levied pursuant to subsection (b) of Section 9 of Article X of the Oklahoma Constitution, and

(3) Motor Vehicle Collections, and

(4) Gross Production Tax, and

(5) State Apportionment, and

(6) R.E.A. Tax.

The items listed in divisions (3), (4), (5), and (6) of this subparagraph shall consist of the amounts actually collected from such sources during the preceding fiscal year calculated on a per capita basis on the unit provided for by law for the distribution of each such revenue.

2. The Transportation Supplement shall be equal to the average daily haul times the per capita allowance times the appropriate transportation factor.

a. The average daily haul shall be the number of children in a district who are legally transported and who live one and one-half (1 1/2) miles or more from school.
b. The per capita allowance shall be determined using the following chart:

<table>
<thead>
<tr>
<th>PER CAPITA</th>
<th>PER CAPITA</th>
</tr>
</thead>
<tbody>
<tr>
<td>DENSITY FIGURE ALLOWANCE DENSITY FIGURE ALLOWANCE</td>
<td></td>
</tr>
<tr>
<td>.3000 - .3083</td>
<td>$167.00</td>
</tr>
<tr>
<td>.3084 - .3249</td>
<td>$165.00</td>
</tr>
<tr>
<td>.3250 - .3416</td>
<td>$163.00</td>
</tr>
<tr>
<td>.3417 - .3583</td>
<td>$161.00</td>
</tr>
<tr>
<td>.3584 - .3749</td>
<td>$158.00</td>
</tr>
<tr>
<td>.3750 - .3916</td>
<td>$156.00</td>
</tr>
<tr>
<td>.3917 - .4083</td>
<td>$154.00</td>
</tr>
<tr>
<td>.4084 - .4249</td>
<td>$152.00</td>
</tr>
<tr>
<td>.4250 - .4416</td>
<td>$150.00</td>
</tr>
<tr>
<td>.4417 - .4583</td>
<td>$147.00</td>
</tr>
<tr>
<td>.4584 - .4749</td>
<td>$145.00</td>
</tr>
<tr>
<td>.4750 - .4916</td>
<td>$143.00</td>
</tr>
<tr>
<td>.4917 - .5083</td>
<td>$141.00</td>
</tr>
<tr>
<td>.5084 - .5249</td>
<td>$139.00</td>
</tr>
<tr>
<td>.5250 - .5416</td>
<td>$136.00</td>
</tr>
<tr>
<td>.5417 - .5583</td>
<td>$134.00</td>
</tr>
<tr>
<td>.5584 - .5749</td>
<td>$132.00</td>
</tr>
<tr>
<td>.5750 - .5916</td>
<td>$130.00</td>
</tr>
<tr>
<td>.5917 - .6133</td>
<td>$128.00</td>
</tr>
<tr>
<td>.6134 - .6399</td>
<td>$125.00</td>
</tr>
<tr>
<td>.6400 - .6666</td>
<td>$123.00</td>
</tr>
<tr>
<td>.6667 - .6933</td>
<td>$121.00</td>
</tr>
</tbody>
</table>
c. The formula transportation factor shall be 1.39.

3. Salary Incentive Aid shall be determined as follows:

a. Multiply the Incentive Aid guarantee by the district's highest weighted average daily membership based on the first nine (9) weeks of the current school year, the preceding school year or the second preceding school year of a school district, as determined by the provisions of subsection A of Section 18-201.1 of this title and paragraphs 1, 2, 3 and 4 of subsection B of Section 18-201.1 of this title.

b. Divide the district's adjusted assessed valuation of the current school year minus the previous year's protested ad valorem tax revenues held as prescribed in Section 2884 of Title 68 of the Oklahoma Statutes, by one thousand (1,000) and subtract the quotient from the product of subparagraph a of this paragraph. The remainder shall not be less than zero (0).

c. Multiply the number of mills levied for general fund purposes above the fifteen (15) mills required to support Foundation Aid pursuant to division (1) of subparagraph b of paragraph 1 of this subsection, not including the county four-mill levy, by the remainder of subparagraph b of this paragraph. The product shall be the Salary Incentive Aid of the district.

E. By June 30, 1998, the State Department of Education shall develop and the Department and all school districts shall have implemented a student identification system which is consistent with the provisions of subsections C and D of Section 3111 of Title 74 of the Oklahoma Statutes. The student identification system shall be used specifically for the purpose of reporting enrollment data by school sites and by school districts, the administration of the Oklahoma School Testing Program Act, the collection of appropriate and necessary data pursuant to the Oklahoma Educational Indicators Program, determining student enrollment, establishing a student mobility rate, allocation of the State Aid Formula and mid-year adjustments in funding for student growth. This enrollment data shall be submitted to the State Department of Education in accordance with rules promulgated by the State Board of Education. Funding for the development, implementation, personnel training and maintenance of the student identification system shall be set out in a separate line item in the allocation section of the appropriation bill for the State Board of Education for each year.

F. In the event that ad valorem taxes of a school district are determined to be uncollectible because of bankruptcy, clerical error, or a successful tax protest, and the amount of such taxes deemed uncollectible exceeds Fifty Thousand Dollars ($50,000.00) or an amount greater than twenty-five percent (25%) of ad
valorem taxes per tax year, or the valuation of a district is lowered by order of the State Board of Equalization, the school district's State Aid, for the school year that such ad valorem taxes are calculated in the State Aid Formula, shall be determined by subtracting the net assessed valuation of the property upon which taxes were deemed uncollectible from the assessed valuation of the school district and the state. Upon request of the local board of education, it shall be the duty of the county assessor to certify to the Director of Finance of the State Department of Education the net assessed valuation of the property upon which taxes were determined uncollectible.

For the 1997-98 school year, school districts who had over One Hundred Fifty Thousand Dollars ($150,000.00) held in protest by a commercial entity as part of the 1995 assessed valuation shall have the protested amount subtracted from the current year assessed valuation as used for the purposes of calculating State Aid.

2. In the event that the amount of funds a school district receives for reimbursement from the Ad Valorem Reimbursement Fund is less than the amount of funds claimed for reimbursement by the school district due to insufficiency of funds as provided in Section 193 of Title 62 of the Oklahoma Statutes, then the school district's assessed valuation for the school year that such ad valorem reimbursement is calculated in the State Aid Formula shall be adjusted accordingly.

G. 1. Notwithstanding the provisions of Section 18-112.2 of this title, a school district shall have its State Aid reduced by an amount equal to the amount of carryover in the general fund of the district as of June 30 of the preceding fiscal year, that is in excess of the following standards:

<table>
<thead>
<tr>
<th>Total Amount of General Fund Collections, General Fund Excluding Previous Year Balance</th>
<th>Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $1,000,000</td>
<td>40%</td>
</tr>
<tr>
<td>$1,000,000 - $2,999,999</td>
<td>35%</td>
</tr>
<tr>
<td>$3,000,000 - $3,999,999</td>
<td>30%</td>
</tr>
<tr>
<td>$4,000,000 - $4,999,999</td>
<td>25%</td>
</tr>
<tr>
<td>$5,000,000 - $5,999,999</td>
<td>20%</td>
</tr>
<tr>
<td>$6,000,000 - $7,999,999</td>
<td>16%</td>
</tr>
<tr>
<td>$8,000,000 - $9,999,999</td>
<td>16%</td>
</tr>
<tr>
<td>$10,000,000 - $11,999,999</td>
<td>15%</td>
</tr>
<tr>
<td>$12,000,000 - $13,999,999</td>
<td>14%</td>
</tr>
<tr>
<td>$14,000,000 - $15,999,999</td>
<td>13%</td>
</tr>
<tr>
<td>$16,000,000 - $17,999,999</td>
<td>12%</td>
</tr>
</tbody>
</table>
$18,000,000 - $19,999,999 11%
$20,000,000 - $21,999,999 10%
$22,000,000 - $23,999,999 9%
More than $24,000,000 8%

2. By February 1 the State Department of Education shall send by certified mail, with return receipt requested, to each School District Superintendent, Auditor and Regional Accreditation Officer a notice of and calculation sheet reflecting the general fund balance penalty to be assessed against that school district. Within thirty (30) days of receipt of this written notice the school district shall submit to the Department a written reply either accepting or protesting the penalty to be assessed against the district. If protesting, the school district shall submit with its reply the reasons for rejecting the calculations and documentation supporting those reasons. The Department shall review all school district penalty protest documentation and notify each district by March 15 of its finding and the final penalty to be assessed to each district. General fund balance penalties shall be assessed to all school districts by April 1.

3. Any school district which receives proceeds from a tax settlement or a Federal Emergency Management Agency settlement during the last two (2) months of the preceding fiscal year shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the tax settlement.

4. Any school district which receives an increase in State Aid because of a change in Foundation and/or Salary Incentive Aid factors during the last two (2) months of the preceding fiscal year shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the increase in State Aid.

5. If a school district does not receive Foundation and/or Salary Incentive Aid during the preceding fiscal year, the State Board of Education may waive the penalty assessed in this subsection if the penalty would result in a loss of more than forty percent (40%) of the remaining State Aid to be allocated to the school district between April 1st and the remainder of the school year and if the Board determines the penalty will cause the school district to not meet remaining financial obligations.

6. On or before June 30, 2001, the State Board of Education shall restore to a school district any State Aid penalty assessed pursuant to this subsection during the fiscal year ending June 30, 2001.

7. Any school district which receives gross production revenue apportionment during the 2000-2001 school year that is greater than the gross production revenue apportionment of the preceding school year shall be exempt from the penalty assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

8. Any school district which receives proceeds from the School District Utility Assistance Program during the 2000-2001 school year shall be exempt from the penalty assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the Program, as determined by the State Board of Education.

9. The State Board of Education shall waive for all school districts the penalty assessed in this subsection during the fiscal year ending June 30, 2002 and the fiscal year ending June 30, 2003.

H. In order to provide startup funds for the implementation of early childhood programs, State Aid may be advanced to school districts that initially start early childhood instruction at a school site. School districts that desire such advanced funding shall make application to the State Department of Education no later
than September 15 of each year and advanced funding shall be awarded to the approved districts no later than October 30. The advanced funding shall not exceed the per pupil amount of State Aid as calculated in subsection D of this section per anticipated Head Start eligible student. The total amount of advanced funding shall be proportionately reduced from the monthly payments of the district's State Aid payments during the last six (6) months of the same fiscal year.

I. 1. Beginning July 1, 1996, the Oklahoma Tax Commission, notwithstanding any provision of law to the contrary, shall report monthly to the Oklahoma State Department of Education the monthly apportionment of the following information:

a. the assessed valuation of property,

b. motor vehicle collections,

c. R.E.A. tax collected, and

d. gross productions tax collected.

2. Beginning July 1, 1997, the State Auditor and Inspector's Office, notwithstanding any provision of law to the contrary, shall report monthly to the Oklahoma State Department of Education the monthly apportionment of the proceeds of the county levy.

3. Beginning July 1, 1996, the Commissioners of the Land Office, notwithstanding any provision of law to the contrary, shall report monthly to the State Department of Education the monthly apportionment of state apportionment.

4. Beginning July 1, 1997, the county treasurers' offices, notwithstanding any provision of law to the contrary, shall report monthly to the Oklahoma State Department of Education the ad valorem tax protest amounts for each county.

5. The information reported by the Tax Commission, the State Auditor and Inspector's Office, the county treasurers' offices and the Commissioners of the Land Office, pursuant to this subsection shall be reported by school district on forms developed by the State Department of Education.

**Historical Data**

Title 70. Schools  
Chapter 8  
Section 615 - Basis of Apportionment.
Cite as: O.S. § __ __

The apportionment shall be made to the school districts of the county on the basis of school population as determined pursuant to the provisions of Section 56 of this act for the preceding school year as certified by the State Board of Education. The Commissioners of the Land Office, in distributing all funds mentioned in this section, shall draw their order on the State Treasurer or other officer having custody of such funds, in favor of the schools of the counties respectively, entitled to school monies, using electronic funds transfer as defined by the Office of the Oklahoma State Treasurer: Provided, that the federal appropriation made shall be apportioned by said Commissioners, to the several schools, entitled to the same under Act of Congress providing for said appropriation, in proportion to the number of children of school age shown by the last federal census.

Historical Data

Title 70. Schools
Chapter 8
Section 692 - Mortgage Tax Turned Into School Fund.
Cite as: O.S. § __ __

The county treasurer shall, immediately upon the passage and approval of this act, place to the credit of the common school fund of the county for distribution as all other common school funds, all the money now on hand derived from the real estate mortgage tax law as provided in chapter 246 of the Session Laws of 1913; provided, that all money hereafter collected as provided in chapter 246 of Session Laws, 1913, shall immediately be placed to the credit of the common school fund.

Historical Data

Laws 1915, c. 146, § 3.
Title 70. Schools  
Chapter 50  
Higher Education Code  
Article Article IV  
Section 3418 - Organization of Agricultural Extension Work - Acceptance of Federal Funds.

The Board of Regents for Oklahoma Agricultural and Mechanical Colleges shall organize and conduct agricultural extension work under the direction of Oklahoma State University, and may accept federal funds for such purpose and comply with federal laws providing for cooperative agricultural extension work as follows:

1. The provisions of an Act of Congress entitled, "An Act to provide for cooperative agricultural extension work between the agricultural colleges in the several states receiving the benefits of the Act of Congress approved July 2, 1862, and of Acts supplemental thereto, and the United States Department of Agriculture", approved by the President May 8, 1914, as amended by Public Law 83-83, June 26, 1953, and Public Law 84-360, August 11, 1955, and any other federal authorizations providing federal money to State Extension Divisions, are hereby accepted by the State of Oklahoma; and the state hereby agrees and obligates itself to comply with all the provisions of said Acts and assents to the receipt of grants of money authorized by the Acts, paid annually to each state which by the action of its Legislature has assented to the provisions of the aforesaid Acts;

2. The Board of Regents for the Oklahoma Agricultural and Mechanical Colleges acting for and on behalf of Oklahoma State University is hereby authorized to receive the grants of money appropriated under said Acts, and to organize and conduct agricultural extension work, which shall be carried on in connection, and under the direction of Oklahoma State University in accordance with the terms and conditions expressed in the Acts of Congress aforesaid, any other Acts supplemental thereto, or any rules and regulations promulgated under authority granted in the aforesaid federal acts;

3. Subject to approval of the board of county commissioners' annual estimate of needs by the excise board, the board of county commissioners of the respective counties of the state shall contract and agree with the Department of Agriculture of the United States of America and Oklahoma State University, or with the authorized agent or agents of said Department of Agriculture and said University, to cooperate with the Department of Agriculture and the University in conducting farm demonstration work and home demonstration work including 4-H club work in their respective counties under such rules and regulations as may be prescribed jointly by the Department of Agriculture and Oklahoma State University. Such agreement shall be in writing, signed by the members of the board of county commissioners and the authorized agent of the United States Department of Agriculture and Oklahoma State University, and may be entered into at any regular or adjourned session of said board, after the 30th day of June of each year. The board of county commissioners shall provide an adequate amount in their annual estimate of needs for the ensuing year to carry out the provisions of such contract, same to be included in the salary fund and expense fund to be paid on order of the board of county commissioners to such workers as may be agreed upon between said board of county commissioners and the authorized agent of the Department of Agriculture and the
University to carry on said farm demonstration work and home demonstration work in said county; and

4. The Extension Division of Oklahoma State University at Stillwater, Oklahoma, is hereby designated the official agency of the State of Oklahoma to sponsor, establish, develop and execute a program of artificial insemination for the benefit of the livestock industry of the state, and said Extension Division is hereby authorized and directed to sponsor and conduct such program.

In order to carry out the purpose and provisions of this section, contributions from persons, firms and corporations may be accepted to carry on such work, purchase purebred sires, equipment and materials, and to defray legitimate expenses of every kind and character connected with such work, including the purchase of land and the acquisition or construction of capital improvements. Said Extension Division is hereby expressly granted every power and authority reasonably necessary or convenient for the carrying out and administering the program herein authorized and directed, including the authority to employ trained personnel and to purchase needed purebred dairy and other sires, equipment, materials and all things necessary, including the purchase of land and the acquisition or construction of capital improvements, and including the making of necessary contracts, within the limits of available funds, to accomplish the purposes of this section.

**Historical Data**

Amended by Laws 1984, c. 112, § 1, emerg. eff. April 9, 1984.
A. All of the territory comprising the County of Tulsa, and all of the territory in adjacent counties comprising a portion of school districts partially located in Tulsa County shall be a technology center school district to be known as the Tulsa Technology Center School District. Territory that is in an existing technology center school district shall be exempt from consideration. Provided, nothing in this section shall prohibit the annexation of territory in adjacent counties by the Tulsa Technology Center School District in accordance with rules prescribed by the State Board of Career and Technology Education. Provided, further, any such annexation shall be approved by the Tulsa Technology Center School Board of Education prior to such annexation election. The Tulsa Technology Center School District shall have a board of education consisting of seven (7) members having the same powers and duties as boards of education of other technology center school districts. The members shall be elected in the same manner as boards of education of other technology center school districts except as otherwise provided in this title. The terms of office of members shall be staggered so that the term of office of only one member shall expire each year. The offices shall be numbered. The Tulsa Technology Center School Board of Education shall divide the territory of the district into seven board districts in the same manner as required by independent school districts. One member of the board of education shall be elected to represent each board district. Beginning January 1, 1993, the following provisions and the provisions of Section 13A-101 et seq. of Title 26 of the Oklahoma Statutes shall control as to election of the members of the Tulsa Technology Center School Board of Education:

1. There shall be held a nomination election in which the electors of each board district in which a term is expiring or in which a vacancy exists shall select two nominees from among the candidates for board member to represent the board district;

2. If, in the nominating election, one candidate has a majority of all votes cast, then that candidate shall be elected to represent the board district and a general election is not required. If no candidate receives a majority of all votes cast, then the two candidates receiving the greatest number of votes shall become the nominees for the board district in the general election; and

3. At the general election, all of the electors of the board district shall select one of the two nominees as the member of the board of education representing the board district.

B. Except as otherwise provided in this section, the election of the governing board and the operation of the Tulsa Technology Center School District shall be in accordance with rules established by the State Board of Career and Technology Education as provided for in Section 9B, Article X of the Oklahoma Constitution.

C. It is hereby provided that not more than five (5) mills on the dollar valuation of the taxable property in the district shall be voted on or thereafter be levied annually under Section 9B, Article X of the Oklahoma Constitution, and the district shall not become indebted for more than three percent (3%) of the net valuation of taxable property within the district for capital improvements for secondary and adult vocational and technical education purposes. Only programs in secondary and adult vocational and technical education shall be offered by the district.
D. Programs in post-secondary vocational and/or technical education shall not be offered or conducted by the Tulsa Technology Center School District; provided, however, that nothing in this section shall be construed as prohibiting the establishment of an authorization to conduct such post-secondary vocational and technical programs by legislative enactment creating or establishing such programs within the limits of Section 9B, Article X of the Oklahoma Constitution.

Historical Data

A. The territory comprising the County of Tulsa shall be a technology center school district for vocational and/or technical schools to be known as the Tulsa Community College Technology Center School District; and all laws applicable to other technology center school districts shall apply to it, except as hereinafter provided. The Board of Regents of the Tulsa Community College shall serve as the governing board of education of the district. Programs in postsecondary vocational and/or technical and/or adult education shall be offered by the district, subject only to the authority herein granted to the Tulsa Technology Center School District Board which shall serve as a funding board for the Tulsa Community College Technology Center School District. The funding board composed of the elected members of the Tulsa Technology Center School District shall have the sole authority to resolve and determine the submission of a proposed millage or capital improvement bond issue to a vote of the electorate. Provided, however, that in the event of a favorable action on any such question submitted resulting in a levy for the support of programs to be offered by the Tulsa Community College Technology Center School District, then and in that event the funds so voted and derived from such levy shall be under the direct supervision and control of the governing board of the Tulsa Community College Technology Center School District. All funds expended for operations or capital improvements are subject to approval by the Tulsa Technology Center School District Board. All such funds shall be expended according to rules and procedures prescribed by the Oklahoma State Regents for Higher Education.

B. Not more than five (5) mills on the dollar valuation of the taxable property in the district may be voted on and thereafter be levied annually under Section 9B, Article X of the Oklahoma Constitution, for postsecondary vocational and/or technical education purposes in the district. Proceeds of such levies shall be made a part of the educational and general operating budget of the Tulsa Community College and shall be allotted, budgeted and expended for supplemental support of the postsecondary vocational and/or technical and/or adult education programs offered by the college in accordance with rules made by the Oklahoma State Regents for Higher Education; provided, however, that the State Regents shall not take into consideration this local ad valorem tax revenue for supplemental support of the district technical education program when allocating state-appropriated funds for support of the basic community college program.

C. The district may become indebted for not more than two percent (2%) of the net valuation of taxable property within the district for capital improvements to provide supplemental accommodations for postsecondary vocational and technical education programs offered at the Tulsa Community College, when such indebtedness is approved by a majority of the electors of the technology center school district voting on the question in an election called for such purpose. Bonds in pursuance thereof shall be issued in the same manner as bonds issued by boards of education of other technology center school districts, and the proceeds of such bonds shall be used for facilities approved by the Oklahoma State Regents for Higher Education and shall be allocated, expended and accounted for in accordance with rules of the State Regents.
Historical Data

Title 70. Schools  
Chapter 50  
Higher Education Code  
Article XIV  
Section 4420.1 - College Area Vocational-Technical School District - Government  
Cite as: O.S. §, __ __

A. Any county contiguous with a county that is entirely included in a college technology center school district, upon adoption of a resolution by the board of regents of any institution of The Oklahoma State System of Higher Education whose main campus is located within such contiguous county, shall become a college technology center school district and be governed by the members of said board of regents, sitting as a board of education. The laws applicable to technology center school districts, including laws authorizing submission of tax levies pursuant to Section 9B of Article X of the Oklahoma Constitution which may be in addition to established levies of districts overlapping with said district, and the laws pertaining to expenditure of funds and eligibility for participation in federal funds, shall be applicable to such district. Not more than five (5) mills on the dollar valuation of the taxable property in the district may be voted on and thereafter be levied pursuant to subsection A of Section 9B of Article X of the Oklahoma Constitution. Not more than five (5) mills on the dollar valuation of the taxable property in the district may be voted on and thereafter be levied pursuant to subsection B of Section 9B of Article X of the Oklahoma Constitution. Funds received pursuant to ad valorem levies shall not be used for state purposes but shall be used for postsecondary vocational and/or technical and adult education purposes in the district.

B. The Oklahoma State Regents for Higher Education shall not take the ad valorem tax revenue of the district into consideration when allocating state-appropriated funds to the institution.

Historical Data

All recording of said discharges shall be done by the clerical force in the county clerk's office, without charge and shall also furnish certified copies of said discharges without charge, and any clerk or other person who makes any charge for such service shall be guilty of a misdemeanor.

Historical Data

Laws 1919, c. 94, p. 147, § 2, emerg. eff. April 2, 1919.
The Oklahoma Department of Veterans Affairs, acting by and through the War Veterans Commission, in conjunction with the local public trust may:

1. Make and enter into all contracts and agreements necessary or incidental to the performance of its duties and the execution of its powers pursuant to the provisions of this act, and particularly without limiting the generality of this section, to make and enter into contracts and agreements with the separate instrumentalities, departments and agencies of the State of Oklahoma and/or federal government, in order to effectuate the financing of the hospital and health care facilities;

2. Employ legal counsel, and contract for investment and trustee banking services, and credit support or enhancements, as may be necessary in the judgment of the local public trust, and to fix the fees, charges and compensation therefor; provided, that all such fees and expenses shall be payable solely from the proceeds of the bonds, or any investment earnings thereon, issued pursuant to the provisions of this and/or any other legally available source;

3. Do all things necessary or convenient to implement the powers expressly granted pursuant to the provisions of this act.

**Historical Data**

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Section 85.1 - Citation.
Cite as: O.S. § __ __

Sections 85.1 through 85.45k of this title shall be known and may be cited as "The Oklahoma Central Purchasing Act."

Historical Data

As used in the Oklahoma Central Purchasing Act, unless the context otherwise requires:

1. "Acquisition" means items, products, materials, supplies, services, and equipment a state agency acquires by purchase, lease-purchase, lease with option to purchase, or rental pursuant to the Oklahoma Central Purchasing Act unless the items, products, supplies, services, or equipment are exempt pursuant to the Oklahoma Central Purchasing Act;

2. "Best value criteria" means bid or proposal evaluation criteria which include, but are not limited to, the following:
   a. the acquisition's operational cost a state agency would incur,
   b. the quality of the acquisition, or its technical competency,
   c. the reliability of the bidder's delivery and implementation schedules,
   d. the acquisition's facilitation of data transfer and systems integration,
   e. the acquisition's warranties and guarantees and the bidder's return policy,
   f. the bidder's financial stability,
   g. the acquisition's adherence to the state agency's planning documents and announced strategic program direction,
   h. the bidder's industry and program experience and record of successful past performance with acquisitions of similar scope and complexity,
   i. the anticipated acceptance by user groups, and
   j. the acquisition's use of proven development methodology, and innovative use of current technologies that lead to quality results;

3. "Bid" or "proposal" means an offer a bidder submits in response to an invitation to bid or request for proposal;

4. "Bidder" means an individual or business entity that submits a bid or proposal in response to an invitation to bid or a request for proposal;
5. "Business entity" means individuals, partnerships, business trusts, cooperatives, associates, corporations or any other firm, group or concern which functions as a separate entity for business purposes;

6. "Change order" means a unilateral written order directing a supplier to make a change;

7. "Chief administrative officer" means an individual responsible for directing the administration of a state agency. The term does not mean one or all of the individuals that make policy for a state agency;

8. "Component" means any item supplied as part of an end item or of another component;

9. "Consolidation contract" means a contract for several state agencies for the purpose of purchasing computer software maintenance or hardware maintenance;

10. "Contract" means a mutually binding legal relationship obligating the seller to furnish an acquisition and the buyer to pay for it. It includes all types of commitments that obligate a state agency to an expenditure of funds or action that, unless otherwise authorized, is in writing. In addition to bilateral instruments, contracts include, but are not limited to:
   a. awards and notices of awards,
   b. orders issued under basic ordering agreements,
   c. letter contracts,
   d. orders under which the contract becomes effective by written acceptance or performance, and
   e. bilateral contract modifications;

11. "Contract modification" means any written change in the terms of the contract;

12. "Contracting" means purchasing, renting, leasing, or otherwise obtaining acquisitions from private sources. Contracting includes description, but not determination, of acquisitions required, selection and solicitation of sources, preparation and award of contracts, and contract administration;

13. "Electronic commerce" means the use of electronic methods to enable solicitation, supplier response, notice of contract award, state agency acquisition processes, or any other function to make an acquisition;

14. "Enterprise agreement" means an agreement for computer hardware, software, and service that a supplier manufactures, develops, and designs, and that one or more state agencies use;

15. "Equipment" means personal property a state agency acquires for its use which is an item or product and shall include all personal property used or consumed by a state agency that is not included within the category of materials and supplies;

16. "High technology system" means advanced technological equipment, software, communication lines, and services for the processing, storing, and retrieval of information by a state agency;

17. "Item" or "product" means some quantity or kind of such supplies, materials or equipment;
18. "Local governmental entity" means any unit of local government including, but not limited to, any school district, county, or municipality of this state;

19. "Lowest and best" means an acquisition based on criteria which include, but are not limited to, the following:

   a. the lowest total purchase price,
   
   b. the quality and reliability of the product, and
   
   c. the consistency of the proposed acquisition with the state agency's planning documents and announced strategic program direction;

20. "Materials" or "supplies" includes all property except real property or equipment that a state agency acquires for its use or consumption;

21. "Multistate contract" or "multigovernmental contract" means an agreement entered into between two or more entities of government for acquisitions pursuant to a single contract;

22. "Nonprofessional services" means services which are predominantly physical or manual in character and may involve the supplying of products;

23. "Political subdivision" means local governmental entities and such other entities specified as political subdivisions pursuant to the Governmental Tort Claims Act;

24. "Open market contract" means a contract for a one-time acquisition not exceeding the acquisition amount requiring competitive bid pursuant to Section 85.7 of this title;

25. "Professional services" means services which are predominantly mental or intellectual in character rather than physical or manual and which do not involve the supplying of products. Professional services include services to support or improve state agency policy development, decision making, management, administration, or the operation of management systems;

26. "Purchase order" means an offer by a state agency to make an acquisition utilizing simplified procedures;

27. "Requisition" means a written request by a state agency for an acquisition;

28. "Services" or "contractual services" means direct engagement of the time and effort of a contractor for the primary purpose of performing an identifiable task rather than for the furnishing of an end item of supply;

29. "Sole brand acquisition" means an acquisition that by specification restricts the acquisition to one manufacturer or brand name;

30. "Sole source acquisition" means an acquisition which, by specification, restricts the acquisition to one supplier;

31. "Split purchase" means dividing a known quantity or failing to consolidate a known quantity of an acquisition for the purpose of evading a competitive bidding requirement;
32. "State agency" includes any office, officer, bureau, board, counsel, court, commission, institution, unit, division, body or house of the executive or judicial branches of the state government, whether elected or appointed, excluding only political subdivisions of the state;

33. "State purchase card" means an electronic transaction device issued to state agency officials for making acquisitions;

34. "State Purchasing Director" or "Director of Central Purchasing" includes any employee or agent of the State Purchasing Director, acting within the scope of delegated authority;

35. "Statewide contract" means a contract for specific acquisitions entered into by state agencies during a specified period with a provision allowing the agencies to place orders as the acquisitions are needed for delivery during the period specified; and

36. "Supplier" or "vendor" means an individual or business entity that sells or desires to sell acquisitions to state agencies.

Historical Data

A. There is hereby created and established in the Department of Central Services a Purchasing Division, the administrative head of which shall be the State Purchasing Director.

B. The Director of the Department of Central Services shall hire the State Purchasing Director. The State Purchasing Director shall:

1. Be at least twenty-eight (28) years of age;

2. Have a thorough knowledge of office practices and buying procedures in volume purchasing; and

3. Be a graduate of an accredited college or university with at least five (5) years' experience in commercial or governmental purchasing, or, in lieu of such education, have at least ten (10) years' experience in commercial or governmental purchasing.

C. The Purchasing Division shall include the following employees, and employment of such employees is hereby authorized:

1. One assistant director;

2. One qualified specifications engineer;

3. Buyers who have at least three (3) years' procurement experience for:
   a. food,
   b. hardware,
   c. textiles,
   d. petroleum,
   e. office supplies,
   f. building materials,
   g. pharmaceutical supplies,
   h. automotive equipment, parts, and accessories, and
i. any other commodity group found by the Director of the Department of Central Services to justify special purchasing attention;

4. One buyer for products and services of the severely disabled as provided in Section 3001 et seq. of this title;

5. One dietitian, who shall have the qualifications required by the State Department of Health; and

6. Such other technical and clerical personnel as shall be assigned to the Purchasing Division by the Director of the Department of Central Services.

D. All activities of any state agency, department, or institution relating to purchasing shall be under the direction of the Purchasing Division unless otherwise provided by the Oklahoma Central Purchasing Act.

E. The Purchasing Division shall provide qualified personnel to assist the purchasing activities of state agencies, departments, and institutions.

F. Each state agency, department, and institution shall designate personnel to coordinate its purchasing functions with the Purchasing Division.

G. The Purchasing Division may, if the needs of a state agency, department, or institution are such as to so require, employ, and establish a buyer within a state agency, department, or institution.

H. No state agency, department, or institution subject to the Oklahoma Central Purchasing Act shall have or maintain a purchasing section without the prior approval in writing of the Purchasing Division unless otherwise provided in the Oklahoma Central Purchasing Act.

I. The Purchasing Division shall make acquisitions from industries operated by the State Department of Corrections pursuant to the provisions of Section 549.1 of Title 57 of the Oklahoma Statutes.

J. None of the personnel authorized by this section shall:

1. Sell to or otherwise provide acquisitions to any state agency subject to the Oklahoma Central Purchasing Act;

2. Be employees, partners, associates, officers, or stockholders in or with any business entity that sells to or otherwise provides acquisitions to any agency subject to the Oklahoma Central Purchasing Act;

3. Be employed in any of the positions authorized by this section if a spouse or child owns any stock in any business entity which sells to or otherwise provides acquisitions to any agency subject to the Oklahoma Central Purchasing Act; or

4. Be employed in any of the positions authorized by this section if a relative within the third degree of consanguinity or affinity sells to or otherwise provides acquisitions to any agency subject to the Oklahoma Central Purchasing Act or is interested in any business entity which does so, except that such relative, excluding a spouse or child, may own Five Thousand Dollars ($5,000.00) worth or less, or one percent (1%) or less, whichever amount is the lesser amount, of the stock of a corporation or any business entity which sells to or otherwise provides acquisitions to any state agency subject to the Oklahoma Central Purchasing Act.
Compliance with the provisions of the Oklahoma Central Purchasing Act shall not be required of:

1. County government;

2. The Oklahoma State Regents for Higher Education, the institutions, centers, or other constituent agencies of The Oklahoma State System of Higher Education; or

3. The telecommunications network known as OneNet.

**Historical Data**

A. Except as otherwise provided by the Oklahoma Central Purchasing Act, every state agency shall make all acquisitions used, consumed or spent by the state agency in the performance of its official functions by the presentation of requisitions to the Purchasing Division.

B. The provisions of the Oklahoma Central Purchasing Act shall not preclude a state agency from:

1. Accepting gifts or donations in any manner authorized by law; or

2. Making an acquisition for itself without presentation of a requisition when an acquisition without requisition is authorized in writing by the State Purchasing Director.

C. Subject to the provisions of this section, every state agency shall determine its own quantitative needs for acquisitions and the general class or nature of the acquisitions.

D. The Director of the Department of Central Services shall prescribe standardized contract forms and all other forms requisite or deemed necessary by the Director of the Department of Central Services to effectuate the provisions of this section and the Oklahoma Central Purchasing Act.

E.

1. Each requisition required by this section for the acquisition of any product shall be accompanied by a statement signed by the chief administrative officer of the state agency or the chief administrative officer of the requisitioning unit of the state agency justifying the acquisition and, where applicable, the quantity or volume to be acquired.

2. Each A contract that results from a requisition required by this section for nonprofessional services or professional services whether or not such services are exempt from the competitive bidding requirements of this section or pursuant to Section 85.7 of this title shall be accompanied by a statement signed by the chief administrative officer of the state agency or the chief administrative officer of the requisitioning unit of the state agency certifying that:

   a. no employee of the state agency is able and available to perform the services to be provided pursuant to the contract,

   b. the state agency shall receive, review and accept a detailed work plan from the supplier for performance pursuant to the contract if requested by the State Purchasing Director,

   c. the state agency has developed, and fully intends to implement, a written plan providing for the assignment of specific state agency personnel to:
(1) monitoring and auditing supplier performance,

(2) the periodic review of interim reports, or other indications of past performance, and

(3) if requested by the State Purchasing Director, the ultimate utilization of the final product of the nonprofessional or professional services,

d. the work to be performed under the contract is necessary to the state agency’s responsibilities, and there is statutory authority to enter into the contract,

e. the contract will not establish an employment relationship between the state or the state agency and any persons performing under the contract,

f. no current state employee will engage in the performance of the contract, unless specifically approved by the State Purchasing Director,

g. the purchase of the nonprofessional or professional services is justified, and

h. the contract contains provisions that are required by Section 85.41 of this title.

3.

a. When a state agency requisitions acquisitions requisition indicates that a supplier will provide acquisitions in components or phases, the requisition shall list each component or phase, and the State Purchasing Director shall include the list in the Invitation to Bid.

b. The determination of the lowest and best bid or best value bid, as required by the Oklahoma Central Purchasing Act, shall include all component or phase deliveries and shall not be based solely on the first component or phase delivery.

c. For a purchase order or contract that includes separate component deliveries, the Purchasing Director or a state agency may issue change orders to increase a purchase order or contract for the acquisition that do not exceed an increase of ten percent (10%) of the original purchase order or contract total price.

F. Any person certifying the information required by subsection E of this section who knows such information to be false, shall upon conviction be guilty of a misdemeanor and shall be punished by fine or imprisonment or both fine and imprisonment pursuant to the provisions of Section 85.15 of this title and shall be civilly liable for the amount of the contract.

G. The State Purchasing Director may request additional information necessary to adequately review the requisitions and the statements required pursuant to subsection E of this section to ensure compliance with the Oklahoma Central Purchasing Act.

H. If the Purchasing Director determines that an acquisition is not necessary, is excessive or is not justified, the State Purchasing Director shall deny the requisition.

I.

1. No state agency shall enter into a lease-purchase agreement if title is acquired to tangible property of any class or nature by making lease, rental, or any other type payments, except as specifically authorized by law and except insofar as data processing equipment or other equipment is concerned;
provided, however, the lease-purchase of data processing or other equipment by any state agency, whether or not the state agency is subject to the provisions of the Oklahoma Central Purchasing Act, shall be processed by competitive bids through the Purchasing Division of the Department of Central Services.

2. The Executive Bond Oversight Commission and the Council of Legislative Bond Oversight Commission shall have the authority to determine the most cost-effective method for obtaining financing for lease-purchase agreements, which may be financed by either negotiated sale or competitive bid. If the Executive Bond Oversight Commission and the Council of Legislative Bond Oversight Commission determine determines that the lease-purchase of personal or real property should be financed through negotiated sale, the financing shall be subject to the provisions of the Oklahoma Bond Oversight and Reform Act, 62 O.S. 1991, Section 695.1 et seq. Unless said Commissions determine the Council determines that the sale should be executed on a negotiated basis, such financing shall be processed by competitive bids through the Purchasing Division of the Department of Central Services.

3. Regardless of the method of financing, the acquisition price of personal property subject to a lease-purchase agreement shall be processed by competitive bids through the Purchasing Division of the Department of Central Services.

4. The State Purchasing Director may permit lease-purchasing of equipment by the Oklahoma Tourism and Recreation Commission if such leasing is determined by the State Purchasing Director to be in the best interest of the state; provided, that such leasing must be processed by competitive bids through the State Purchasing Director except as to those acquisitions exempt under Section 85.12 of this title.

J. No state agency shall enter into a lease-purchase contract between the state agency as lessee and a private party as lessor if the contract is not capable of complete performance within the current fiscal year in which the contract was entered into unless a valid nonappropriation clause is included in the contract. Such contracts shall contain the following or substantially similar language:

Lessee shall have the right to terminate the lease, in whole but not in part, at the end of any fiscal year of lessee, if the Legislature fails to allocate sufficient funds to lessee for the rental payments required under the lease.

K.

1. No change order or addendum shall be made to a lease-purchase agreement which extends the term or life of the original bid contract. Any lease-purchase agreement requiring such extensions or refinancing shall be readvertised and processed in accordance with the provisions of the Oklahoma Central Purchasing Act.

2. Every state agency, whether or not subject to the provisions of the Oklahoma Central Purchasing Act, shall maintain a list of all tangible personal property which it is acquiring by a lease-purchase method and, prior to the renewal of a lease-purchase agreement, shall evaluate the rate being paid under the current lease-purchase agreement against rates currently being received by the Purchasing Division of the Department of Central Services on a competitive bid basis to determine whether or not refinancing of the property will benefit the state. Any state agency which elects not to submit a requisition for a possible refinancing when the existing rates are at least one percent (1%) above rates being currently bid, and when the total sum to be paid for the property including principal and interest will be reduced, shall submit a written justification to the State Purchasing Director stating the reasons for not attempting to refinance the property. The State Purchasing Director shall forward all such justifications to the Chair of the Appropriations Committee of the Senate and the
Chair of the Committee on Appropriations and Budget of the House of Representatives no later than February 1 of each year.

3. Unless otherwise provided by law, no state agency shall enter into a lease-purchase agreement for real or personal property costing less than Fifty Thousand Dollars ($50,000.00).

4.

a. Unless otherwise provided by law, the maximum term of a state agency lease-purchase agreement shall be the lesser of the useful life of real or personal property subject to a lease-purchase agreement as determined by the State Purchasing Director, or three (3) years for personal property and ten (10) years for real property, respectively.

b. The Executive Bond Oversight Commission and the Council of Legislative Bond Oversight Commission shall have the authority to extend the term of a lease-purchase agreement beyond three (3) years for personal property and ten (10) years for real property if the State Purchasing Director determines that the useful life of the property exceeds the terms and the Oklahoma State Bond Advisor recommends the extension as being in the best interests of this state.

5. Unless otherwise provided by law, state agency real property acquisitions subject to lease-purchase agreements shall be explicitly authorized by the Legislature. Acquisitions of real property authorized by the Legislature, unless otherwise exempted by the Legislature, shall be subject to the competitive bid provisions of the Oklahoma Central Purchasing Act. If a state agency is authorized to enter into a lease-purchase agreement for real property, the financing of the acquisition, including acquisitions deemed desirable for executing a lease-purchase, certificate of participation, or similar agreement or obligation, shall be obtained in accordance with the provisions of the Oklahoma Central Purchasing Act. The State Purchasing Director shall consult with the Oklahoma State Bond Advisor on the preparation, evaluation, and negotiation of such financing. Legislative authorization shall constitute legal authorization for this state or state agencies to enter into such lease-purchase agreements.

L. The State Purchasing Director may permit leasing of products by state agencies if such leasing is determined by the State Purchasing Director to be in the best interest of the state, provided that such leasing must be processed by competitive bids through the State Purchasing Director except as to those acquisitions exempt pursuant to Section 85.12 of this title.

M.

1. Before reoffering or remarketing an obligation, a state agency shall obtain written approval from the Oklahoma State Bond Advisor. Should a remarketing of a lease-purchase agreement be proposed that includes the remarketing of securities or obligations to more than a single investor, any disclosure language prepared in connection with such remarketing that describes the state’s liability under the lease-purchase agreement shall be approved in advance, and in writing, by the Oklahoma State Bond Advisor.

2. In no event shall a state agency enter into a lease-purchase agreement unless that agreement states that the State of Oklahoma reserves the right to approve any reoffering of this obligation to another investor either through private placement, issuance of certificates of participation, or any other mechanism.
1. Whenever it appears advantageous to the state or to any state agency to purchase or otherwise acquire any acquisition which may be offered for sale by the government of the United States of America or any agency thereof, the State Purchasing Director may execute a contract for the acquisition with the federal government or federal agency.

2. If the State Purchasing Director approves an acquisition from the federal government or agency and determines that the regulations of the federal government, or agency handling the disposition and sale require that partial or full payment be made at the time sale is effected and before the acquisition will be delivered, the State Purchasing Director, upon requisition by the requesting party, shall have a state warrant drawn against the funds of the acquiring state agency payable to the United States of America or its proper agency. The warrant shall be in such amount as may be necessary to meet the terms and conditions of sale without requiring a certificate showing that the acquisition has actually been delivered to the state agency in whose behalf the purchase is being negotiated.

**Historical Data**

A. Pursuant to the provisions of Section 85.4 of this title, the State Purchasing Director, under the supervision of the Director of the Department of Central Services, shall have sole and exclusive authority and responsibility for all acquisitions used or consumed by state agencies.

B. The State Purchasing Director, after consultation with the requisitioning state agency, shall have authority to determine the particular brand, model, or other specific classification of each acquisition and to draft or invoke pursuant to the Oklahoma Central Purchasing Act specifications establishing the requirements for all necessary contracts or purchase orders.

C. The Director of the Department of Central Services shall have authority and responsibility to promulgate rules pursuant to provisions of the Oklahoma Central Purchasing Act governing, providing for, prescribing, or authorizing any act, practice, or requirement for which regulatory power is delegated for:

1. The time, manner, authentication, and form of making requisitions for acquisitions;

2. Inspection, analysis, and testing of acquisitions or samples suppliers submit prior to contract award;

3. The form and manner of submission for bids or proposals a supplier submits and the manner of accepting and opening bids or proposals;

4. The conditions under which the Department of Central Services shall require written contracts for acquisitions, the conditions under which acquisitions may be made on an open account basis, and the conditions and manner of negotiating such contracts;

5. Obtaining acquisitions produced by state institutions;

6. Conditions under which any of the rules herein authorized may be waived;

7. The amounts of and deposits on any bond required to be submitted with a bid or contract for the furnishing of acquisitions and the conditions under which such bond shall be required;

8. Storage and storage facilities necessary to accomplish responsibilities of the Director of the Department of Central Services;

9. The manner and conditions of delivery, which shall include the designation of the common carrier of property to be used to transport acquisitions whenever a common carrier is used, and the acceptance, or rejection, including check of quantities, of any acquisitions;

10. The form of any estimate, order, or other document the Director of the Department of Central Services requires;
11. State agency acquisitions not exceeding the acquisition purchase amount requiring competitive bid pursuant to Section 85.7 of this title to ensure competitiveness, fairness, compliance with provisions of all sections of the Oklahoma Central Purchasing Act, and compliance with provisions of Section 3001 et seq. of this title, which relate to the State Use Committee. The rules shall include separate provisions based on acquisition purchase price as follows:

a. state agencies shall make acquisitions not exceeding Two Thousand Five Hundred Dollars ($2,500.00), provided the acquisition process is fair and reasonable and is conducted pursuant to rules authorized pursuant to this section, and

b. state agencies with certified procurement officers and internal purchasing procedures found compliant by the Director of the Department of Central Services pursuant to this section may make acquisitions in excess of Two Thousand Five Hundred Dollars ($2,500.00) as provided below:

   (1) acquisitions with a price exceeding Two Thousand Five Hundred Dollars ($2,500.00) and not exceeding Ten Thousand Dollars ($10,000.00), pursuant to rules authorized by this section, and

   (2) acquisitions with a price exceeding Ten Thousand Dollars ($10,000.00) and not exceeding the amount requiring a requisition to the State Purchasing Director, pursuant to Section 85.7 of this title, by telephone, facsimile, invitation to bid, or solicitation by means of electronic commerce, receipt of bids and bid award by the state agency;

12. Training by the State Purchasing Director of state agency procurement officers;

13. Review and audit by the State Purchasing Director of state agency acquisitions;

14. The conditions for increasing acquisition limits for state agencies which have had a prior reduction in acquisition limit by the Director of the Department of Central Services;

15. State agency use of a state purchase card to make acquisitions; and

16. Any other matter or practice which relates to the responsibilities of the Director of the Department of Central Services.

D. The State Purchasing Director shall provide training for state agency purchasing officials and other purchasing staff. The training shall include principles of state procurement practices, basic contracting, provisions of the Oklahoma Central Purchasing Act, rules promulgated pursuant to the Oklahoma Central Purchasing Act, provisions of Section 3001 et seq. of this title, which relate to the State Use Committee, and any other matters related to state procurement practices. State agency purchasing officials that demonstrate proficiency shall be certified as "certified procurement officers" by the State Purchasing Director and shall be authorized to make acquisitions pursuant to provisions of the Oklahoma Central Purchasing Act and rules authorized by this section. The State Purchasing Director shall assess a fee to state agencies for the training that does not exceed each state agency's pro rata share of the costs the State Purchasing Director incurs to provide the training.

E. The State Purchasing Director shall review state agency acquisitions for the purposes of:

   1. Ensuring state agency compliance with provisions of the Oklahoma Central Purchasing Act;

   2. Ensuring state agency compliance with rules promulgated by the Department of Central Services pursuant to the Oklahoma Central Purchasing Act;
3. Ensuring state agency compliance with provisions of Section 3001 et seq. of this title pertaining to the State Use Committee;

4. Reporting any acquisition by any state agency found not to be in compliance with those sections or rules to the Director of the Department of Central Services; and

5. Recommending that the Director of the Department of Central Services reduce the acquisition competitive bid limit amount for any state agency found not to be in compliance with the Oklahoma Central Purchasing Act or rules promulgated thereto.

F. When recommended by the State Purchasing Director, based on written findings by the State Purchasing Director, the Director of the Department of Central Services may:

1. Require retraining of state agency procurement officials and other purchasing staff found not to be in compliance with provisions of the Oklahoma Central Purchasing Act, or rules promulgated pursuant to the Oklahoma Central Purchasing Act;

2. Reduce the acquisition competitive bid limit for any state agency found not to be in compliance with provisions of the Oklahoma Central Purchasing Act or rules promulgated pursuant to the Oklahoma Central Purchasing Act;

3. Transmit written findings by the State Purchasing Director to the State Auditor and Inspector for further investigation, indicating purchasing procedures that do not conform to provisions pursuant to the Oklahoma Central Purchasing Act or rules promulgated pursuant to the Oklahoma Central Purchasing Act;

4. Transmit to the Attorney General or the State Auditor and Inspector for further investigation a report made by the State Purchasing Director that the Director of the Department of Central Services reasonably believes indicates that an action that constitutes a criminal violation pursuant to the Oklahoma Central Purchasing Act or other laws has been taken by any state agency, state agency official, bidder, or supplier; or

5. Increase the state agency acquisition purchase amount requiring competitive bid, not to exceed the acquisition purchase amount requiring competitive bid, pursuant to Section 85.7 of this title.

G. Pursuant to the requirements of the Oklahoma Central Purchasing Act, the State Purchasing Director shall have authority to enter into any statewide, multistate or multigovernmental contract.

H. The State Purchasing Director may develop and test new contracting policies and procedures that hold potential for making the Purchasing Division more effective and efficient.

I. The State Purchasing Director shall endeavor to satisfy state agencies in terms of cost, quality, and timeliness of the delivery of acquisitions by using bidders who have a record of successful past performance, promoting competition, minimizing administrative operating costs, and conducting business with integrity, fairness, and openness.

J. The State Purchasing Director shall undertake the following:

1. The use of electronic commerce for solicitation, notification, and other purchasing processes;

2. Monitoring rules promulgated pursuant to the Oklahoma Central Purchasing Act to ensure that the rules, satisfy the interests of the state, are clear and succinct, and encourage efficiency in purchasing processes;
3. A program to identify vendors with poor delivery and performance records;

4. Development of criteria for the use of sealed bid contracting procedures, negotiated contracting procedures, selection of types of contracts, postaward administration of purchase orders and contracts, contract modifications, termination of contracts, and contract pricing;

5. Continual improvement in the quality of the performance of the Purchasing Division through training programs, management seminars, development of benchmarks and key management indicators, and development of standard provisions, clauses and forms;

6. Development of electronic means of making state agencies aware of office furniture, equipment, machinery, tools, and hardware available for purchase from the surplus property programs; and

7. Development of programs to improve customer relations through training, improved communications, and appointment of technical representatives.

K. The State Purchasing Director shall, in cooperation with the Oklahoma State Department of Agriculture, identify the needs of state agencies and institutions for agricultural products grown and produced in Oklahoma.

L. The State Purchasing Director may authorize state agencies to utilize a state purchase card for acquisitions not exceeding Two Thousand Five Hundred Dollars ($2,500.00) per transaction.

M. The State Purchasing Director may utilize and authorize state agencies to utilize reverse auctions to obtain acquisitions.

N. Prior to the award of a contract to a supplier, the State Purchasing Director shall verify, pursuant to applicable provisions of law, that the supplier is eligible to do business in the State of Oklahoma by confirming registration with the Secretary of State and franchise tax payment status pursuant to Sections 1203 and 1204 of Title 68 of the Oklahoma Statutes. The provisions of this subsection shall be applicable only if the contract amount is Twenty-five Thousand Dollars ($25,000.00) or greater.

Version 2, SB 830:

A. Pursuant to the provisions of Section 85.4 of this title, the State Purchasing Director, under the supervision of the Director of the Department of Central Services, shall have sole and exclusive authority and responsibility for all acquisitions used or consumed by state agencies.

B. The State Purchasing Director, after consultation with the requisitioning state agency, shall have authority to determine the particular brand, model, or other specific classification of each acquisition and to draft or invoke pursuant to the Oklahoma Central Purchasing Act specifications establishing the requirements for all necessary contracts or purchase orders.

C. The Director of the Department of Central Services shall have authority and responsibility to promulgate rules pursuant to provisions of the Oklahoma Central Purchasing Act governing, providing for, prescribing, or authorizing any act, practice, or requirement for which regulatory power is delegated for:

1. The time, manner, authentication, and form of making requisitions for acquisitions;

2. Inspection, analysis, and testing of acquisitions or samples suppliers submit prior to contract award;

3. The form and manner of submission for bids or proposals a supplier submits and the manner of accepting and opening bids or proposals;
4. The conditions under which the Department of Central Services shall require written contracts for acquisitions, the conditions under which acquisitions may be made on an open account basis, and the conditions and manner of negotiating such contracts;

5. Obtaining acquisitions produced by state institutions;

6. Conditions under which any of the rules herein authorized may be waived;

7. The amounts of and deposits on any bond required to be submitted with a bid or contract for the furnishing of acquisitions and the conditions under which such bond shall be required;

8. Storage and storage facilities necessary to accomplish responsibilities of the Director of the Department of Central Services;

9. The manner and conditions of delivery, which shall include the designation of the common carrier of property to be used to transport acquisitions whenever a common carrier is used, and the acceptance, or rejection, including check of quantities, of any acquisitions;

10. The form of any estimate, order, or other document the Director of the Department of Central Services requires;

11. State agency acquisitions not exceeding the acquisition purchase amount requiring competitive bid pursuant to Section 85.7 of this title to ensure competitiveness, fairness, compliance with provisions of all sections of the Oklahoma Central Purchasing Act, and compliance with provisions of Section 3001 et seq. of this title, which relate to the State Use Committee. The rules shall include separate provisions based on acquisition purchase price as follows:

   a. state agencies shall make acquisitions not exceeding Two Thousand Five Hundred Dollars ($2,500.00), provided the acquisition process is fair and reasonable and is conducted pursuant to rules authorized pursuant to this section, and

   b. state agencies with certified procurement officers and internal purchasing procedures found compliant by the Director of the Department of Central Services pursuant to this section may make acquisitions in excess of Two Thousand Five Hundred Dollars ($2,500.00) as provided below:

      (1) acquisitions with a price exceeding Two Thousand Five Hundred Dollars ($2,500.00) and not exceeding Ten Thousand Dollars ($10,000.00), pursuant to rules authorized by this section, and

      (2) acquisitions with a price exceeding Ten Thousand Dollars ($10,000.00) and not exceeding the amount requiring a requisition to the State Purchasing Director, pursuant to Section 85.7 of this title, by telephone, facsimile, invitation to bid, or solicitation by means of electronic commerce, receipt of bids and bid award by the state agency;

12. Training by the State Purchasing Director of state agency procurement officers;

13. Review and audit by the State Purchasing Director of state agency acquisitions;

14. The conditions for increasing acquisition limits for state agencies which have had a prior reduction in acquisition limit by the Director of the Department of Central Services;

15. State agency use of a state purchase card to make acquisitions; and
16. Any other matter or practice which relates to the responsibilities of the Director of the Department of Central Services.

D. The State Purchasing Director shall provide training for state agency purchasing officials and other purchasing staff. The training shall include principles of state procurement practices, basic contracting, provisions of the Oklahoma Central Purchasing Act, rules promulgated pursuant to the Oklahoma Central Purchasing Act, provisions of Section 3001 et seq. of this title, which relate to the State Use Committee, and any other matters related to state procurement practices. State agency purchasing officials that demonstrate proficiency shall be certified as "certified procurement officers" by the State Purchasing Director and shall be authorized to make acquisitions pursuant to provisions of the Oklahoma Central Purchasing Act and rules authorized by this section. The State Purchasing Director shall assess a fee to state agencies for the training that does not exceed each state agency’s pro rata share of the costs the State Purchasing Director incurs to provide the training.

E. The State Purchasing Director shall review state agency acquisitions for the purposes of:

1. Ensuring state agency compliance with provisions of the Oklahoma Central Purchasing Act;

2. Ensuring state agency compliance with rules promulgated by the Department of Central Services pursuant to the Oklahoma Central Purchasing Act;

3. Ensuring state agency compliance with provisions of Section 3001 et seq. of this title pertaining to the State Use Committee;

4. Reporting any acquisition by any state agency found not to be in compliance with those sections or rules to the Director of the Department of Central Services; and

5. Recommending that the Director of the Department of Central Services reduce the acquisition competitive bid limit amount for any state agency found not to be in compliance with the Oklahoma Central Purchasing Act or rules promulgated thereto.

F. When recommended by the State Purchasing Director, based on written findings by the State Purchasing Director, the Director of the Department of Central Services may:

1. Require retraining of state agency procurement officials and other purchasing staff found not to be in compliance with provisions of the Oklahoma Central Purchasing Act, or rules promulgated pursuant to the Oklahoma Central Purchasing Act;

2. Reduce the acquisition competitive bid limit for any state agency found not to be in compliance with provisions of the Oklahoma Central Purchasing Act or rules promulgated pursuant to the Oklahoma Central Purchasing Act;

3. Transmit written findings by the State Purchasing Director to the State Auditor and Inspector for further investigation, indicating purchasing procedures that do not conform to provisions pursuant to the Oklahoma Central Purchasing Act or rules promulgated pursuant to the Oklahoma Central Purchasing Act;

4. Transmit to the Attorney General or the State Auditor and Inspector for further investigation a report made by the State Purchasing Director that the Director of the Department of Central Services reasonably believes indicates that an action that constitutes a criminal violation pursuant to the Oklahoma Central Purchasing Act or other laws has been taken by any state agency, state agency official, bidder, or supplier; or
5. Increase the state agency acquisition purchase amount requiring competitive bid, not to exceed the acquisition purchase amount requiring competitive bid, pursuant to Section 85.7 of this title.

G. Pursuant to the requirements of the Oklahoma Central Purchasing Act, the State Purchasing Director shall have authority to enter into any statewide, multistate or multigovernmental contract. The state entity designated by law, as specified in Section 1010.3 of Title 56 of the Oklahoma Statutes, shall participate in the purchase of pharmaceuticals available through such multistate or multigovernmental contracts entered into by the State Purchasing Director.

H. The State Purchasing Director may develop and test new contracting policies and procedures that hold potential for making the Purchasing Division more effective and efficient.

I. The State Purchasing Director shall endeavor to satisfy state agencies in terms of cost, quality, and timeliness of the delivery of acquisitions by using bidders who have a record of successful past performance, promoting competition, minimizing administrative operating costs, and conducting business with integrity, fairness, and openness.

J. The State Purchasing Director shall undertake the following:

1. The use of electronic commerce pursuant to the Oklahoma Online Bidding Act for solicitation, notification, and other purchasing processes;

2. Monitoring rules promulgated pursuant to the Oklahoma Central Purchasing Act to ensure that the rules satisfy the interests of the state, are clear and succinct, and encourage efficiency in purchasing processes;

3. A program to identify vendors with poor delivery and performance records;

4. Development of criteria for the use of sealed bid contracting procedures, negotiated contracting procedures, selection of types of contracts, postaward administration of purchase orders and contracts, contract modifications, termination of contracts, and contract pricing;

5. Continual improvement in the quality of the performance of the Purchasing Division through training programs, management seminars, development of benchmarks and key management indicators, and development of standard provisions, clauses and forms;

6. Development of electronic means of making state agencies aware of office furniture, equipment, machinery, tools, and hardware available for purchase from the surplus property programs; and

7. Development of programs to improve customer relations through training, improved communications, and appointment of technical representatives.

K. The State Purchasing Director shall, in cooperation with the Oklahoma Department of Agriculture, Food, and Forestry, identify the needs of state agencies and institutions for agricultural products grown and produced in Oklahoma.

L. The State Purchasing Director may authorize state agencies to utilize a state purchase card for acquisitions not exceeding Two Thousand Five Hundred Dollars ($2,500.00) per transaction.

M. The State Purchasing Director may utilize and authorize state agencies to utilize reverse auctions to obtain acquisitions.

Version 3, SB 646:
A. Pursuant to the provisions of Section 85.4 of this title, the State Purchasing Director, under the supervision of the Director of the Department of Central Services, shall have sole and exclusive authority and responsibility for all acquisitions used or consumed by state agencies.

B. The State Purchasing Director, after consultation with the requisitioning state agency, shall have authority to determine the particular brand, model, or other specific classification of each acquisition and to draft or invoke pursuant to the Oklahoma Central Purchasing Act specifications establishing the requirements for all necessary contracts or purchase orders.

C. The Director of the Department of Central Services shall have authority and responsibility to promulgate rules pursuant to provisions of the Oklahoma Central Purchasing Act governing, providing for, prescribing, or authorizing any act, practice, or requirement for which regulatory power is delegated for:

1. The time, manner, authentication, and form of making requisitions for acquisitions;

2. Inspection, analysis, and testing of acquisitions or samples suppliers submit prior to contract award;

3. The form and manner of submission for bids or proposals a supplier submits and the manner of accepting and opening bids or proposals;

4. The conditions under which the Department of Central Services shall require written contracts for acquisitions, the conditions under which acquisitions may be made on an open account basis, and the conditions and manner of negotiating such contracts;

5. Obtaining acquisitions produced by state institutions;

6. Conditions under which any of the rules herein authorized may be waived;

7. The amounts of and deposits on any bond required to be submitted with a bid or contract for the furnishing of acquisitions and the conditions under which such bond shall be required;

8. Storage and storage facilities necessary to accomplish responsibilities of the Director of the Department of Central Services;

9. The manner and conditions of delivery, which shall include the designation of the common carrier of property to be used to transport acquisitions whenever a common carrier is used, and the acceptance, or rejection, including check of quantities, of any acquisitions;

10. The form of any estimate, order, or other document the Director of the Department of Central Services requires;

11. State agency acquisitions not exceeding the acquisition purchase amount requiring competitive bid pursuant to Section 85.7 of this title to ensure competitiveness, fairness, compliance with provisions of all sections of the Oklahoma Central Purchasing Act, and compliance with provisions of Section 3001 et seq. of this title, which relate to the State Use Committee. The rules shall include separate provisions based on acquisition purchase price as follows:

   a. state agencies shall make acquisitions not exceeding Two Thousand Five Hundred Dollars ($2,500.00), provided the acquisition process is fair and reasonable and is conducted pursuant to rules authorized pursuant to this section, and
b. state agencies with certified procurement officers and internal purchasing procedures found compliant by the Director of the Department of Central Services pursuant to this section may make acquisitions in excess of Two Thousand Five Hundred Dollars ($2,500.00) as provided below:

(1) acquisitions with a price exceeding Two Thousand Five Hundred Dollars ($2,500.00) and not exceeding Ten Thousand Dollars ($10,000.00), pursuant to rules authorized by this section, and

(2) acquisitions with a price exceeding Ten Thousand Dollars ($10,000.00) and not exceeding the amount requiring a requisition to the State Purchasing Director, pursuant to Section 85.7 of this title, by telephone, facsimile, invitation to bid, or solicitation by means of electronic commerce, receipt of bids and bid award by the state agency;

12. Training by the State Purchasing Director of state agency procurement officers;

13. Review and audit by the State Purchasing Director of state agency acquisitions;

14. The conditions for increasing acquisition limits for state agencies which have had a prior reduction in acquisition limit by the Director of the Department of Central Services;

15. State agency use of a state purchase card to make acquisitions; and

16. Any other matter or practice which relates to the responsibilities of the Director of the Department of Central Services.

D. The State Purchasing Director shall provide training for state agency purchasing officials and other purchasing staff. The training shall include principles of state procurement practices, basic contracting, provisions of the Oklahoma Central Purchasing Act, rules promulgated pursuant to the Oklahoma Central Purchasing Act, provisions of Section 3001 et seq. of this title, which relate to the State Use Committee, and any other matters related to state procurement practices. State agency purchasing officials that demonstrate proficiency shall be certified as "certified procurement officers" by the State Purchasing Director and shall be authorized to make acquisitions pursuant to provisions of the Oklahoma Central Purchasing Act and rules authorized by this section. The State Purchasing Director shall assess a fee to state agencies for the training that does not exceed each state agency’s pro rata share of the costs the State Purchasing Director incurs to provide the training.

E. The State Purchasing Director shall review state agency acquisitions for the purposes of:

1. Ensuring state agency compliance with provisions of the Oklahoma Central Purchasing Act;

2. Ensuring state agency compliance with rules promulgated by the Department of Central Services pursuant to the Oklahoma Central Purchasing Act;

3. Ensuring state agency compliance with provisions of Section 3001 et seq. of this title pertaining to the State Use Committee;

4. Reporting any acquisition by any state agency found not to be in compliance with those sections or rules to the Director of the Department of Central Services; and

5. Recommending that the Director of the Department of Central Services reduce the acquisition competitive bid limit amount for any state agency found not to be in compliance with the Oklahoma Central Purchasing Act or rules promulgated thereto.
F. When recommended by the State Purchasing Director, based on written findings by the State Purchasing Director, the Director of the Department of Central Services may:

1. Require retraining of state agency procurement officials and other purchasing staff found not to be in compliance with provisions of the Oklahoma Central Purchasing Act, or rules promulgated pursuant to the Oklahoma Central Purchasing Act;

2. Reduce the acquisition competitive bid limit for any state agency found not to be in compliance with provisions of the Oklahoma Central Purchasing Act or rules promulgated pursuant to the Oklahoma Central Purchasing Act;

3. Transmit written findings by the State Purchasing Director to the State Auditor and Inspector for further investigation, indicating purchasing procedures that do not conform to provisions pursuant to the Oklahoma Central Purchasing Act or rules promulgated pursuant to the Oklahoma Central Purchasing Act;

4. Transmit to the Attorney General or the State Auditor and Inspector for further investigation a report made by the State Purchasing Director that the Director of the Department of Central Services reasonably believes indicates that an action that constitutes a criminal violation pursuant to the Oklahoma Central Purchasing Act or other laws has been taken by any state agency, state agency official, bidder, or supplier; or

5. Increase the state agency acquisition purchase amount requiring competitive bid, not to exceed the acquisition purchase amount requiring competitive bid, pursuant to Section 85.7 of this title.

G.

1. Pursuant to the requirements of the Oklahoma Central Purchasing Act, the State Purchasing Director shall have authority to enter into any statewide, multistate or multigovernmental contract.

2. The State Purchasing Director may utilize contracts awarded by other governmental agencies, including agencies of the United States of America.

3. The State Purchasing Director may designate contracts described in this subsection for use by state agencies.

H. The State Purchasing Director may develop and test new contracting policies and procedures that hold potential for making the Purchasing Division more effective and efficient.

I. The State Purchasing Director shall endeavor to satisfy state agencies in terms of cost, quality, and timeliness of the delivery of acquisitions by using bidders who have a record of successful past performance, promoting competition, minimizing administrative operating costs, and conducting business with integrity, fairness, and openness.

J. The State Purchasing Director shall undertake the following:

1. The use of electronic commerce pursuant to the Oklahoma Online Bidding Act for solicitation, notification, and other purchasing processes;

2. Monitoring rules promulgated pursuant to the Oklahoma Central Purchasing Act to ensure that the rules, satisfy the interests of the state, are clear and succinct, and encourage efficiency in purchasing processes;
3. A program to identify vendors with poor delivery and performance records;

4. Development of criteria for the use of sealed bid contracting procedures, negotiated contracting procedures, selection of types of contracts, postaward administration of purchase orders and contracts, contract modifications, termination of contracts, and contract pricing;

5. Continual improvement in the quality of the performance of the Purchasing Division through training programs, management seminars, development of benchmarks and key management indicators, and development of standard provisions, clauses and forms;

6. Development of electronic means of making state agencies aware of office furniture, equipment, machinery, tools, and hardware available for purchase from the surplus property programs; and

7. Development of programs to improve customer relations through training, improved communications, and appointment of technical representatives.

K. The State Purchasing Director shall, in cooperation with the Oklahoma State Department of Agriculture, identify the needs of state agencies and institutions for agricultural products grown and produced in Oklahoma.

L. The State Purchasing Director may authorize state agencies to utilize a state purchase card for acquisitions not exceeding Two Thousand Five Hundred Dollars ($2,500.00) per transaction.

M. The State Purchasing Director may utilize and authorize state agencies to utilize reverse auctions to obtain acquisitions.

N. Prior to the award of a contract to a supplier, the State Purchasing Director shall verify, pursuant to applicable provisions of law, that the supplier is eligible to do business in the State of Oklahoma by confirming registration with the Secretary of State and franchise tax payment status pursuant to Sections 1203 and 1204 of Title 68 of the Oklahoma Statutes. The provisions of this subsection shall be applicable only if the contract amount is Twenty-five Thousand Dollars ($25,000.00) or greater.

O. The State Purchasing Director is hereby authorized to explore and investigate cost savings in energy, resource usage, and maintenance contracts and to identify and negotiate contract solutions including, but not limited to, pilot projects to achieve cost savings for the State of Oklahoma.

Version 4, HB 1593

A. Pursuant to the provisions of Section 85.4 of this title, the State Purchasing Director, under the supervision of the Director of the Department of Central Services, shall have sole and exclusive authority and responsibility for all acquisitions used or consumed by state agencies.

B. The State Purchasing Director, after consultation with the requisitioning state agency, shall have authority to determine the particular brand, model, or other specific classification of each acquisition and to draft or invoke pursuant to the Oklahoma Central Purchasing Act specifications establishing the requirements for all necessary contracts or purchase orders.

C. The Director of the Department of Central Services shall have authority and responsibility to promulgate rules pursuant to provisions of the Oklahoma Central Purchasing Act governing, providing for, prescribing, or authorizing any act, practice, or requirement for which regulatory power is delegated for:

1. The time, manner, authentication, and form of making requisitions for acquisitions;
2. Inspection, analysis, and testing of acquisitions or samples suppliers submit prior to contract award;

3. The form and manner of submission for bids or proposals a supplier submits and the manner of accepting and opening bids or proposals;

4. The conditions under which the Department of Central Services shall require written contracts for acquisitions, the conditions under which acquisitions may be made on an open account basis, and the conditions and manner of negotiating such contracts;

5. Obtaining acquisitions produced by state institutions;

6. Conditions under which any of the rules herein authorized may be waived;

7. The amounts of and deposits on any bond required to be submitted with a bid or contract for the furnishing of acquisitions and the conditions under which such bond shall be required;

8. Storage and storage facilities necessary to accomplish responsibilities of the Director of the Department of Central Services;

9. The manner and conditions of delivery, which shall include the designation of the common carrier of property to be used to transport acquisitions whenever a common carrier is used, and the acceptance, or rejection, including check of quantities, of any acquisitions;

10. The form of any estimate, order, or other document the Director of the Department of Central Services requires;

11. State agency acquisitions not exceeding the acquisition purchase amount requiring competitive bid pursuant to Section 85.7 of this title to ensure competitiveness, fairness, compliance with provisions of all sections of the Oklahoma Central Purchasing Act, and compliance with provisions of Section 3001 et seq. of this title, which relate to the State Use Committee. The rules shall include separate provisions based on acquisition purchase price as follows:

   a. state agencies shall make acquisitions not exceeding Two Thousand Five Hundred Dollars ($2,500.00), provided the acquisition process is fair and reasonable and is conducted pursuant to rules authorized pursuant to this section, and

   b. state agencies with certified procurement officers and internal purchasing procedures found compliant by the Director of the Department of Central Services pursuant to this section may make acquisitions in excess of Two Thousand Five Hundred Dollars ($2,500.00) as provided below:

      (1) acquisitions with a price exceeding Two Thousand Five Hundred Dollars ($2,500.00) and not exceeding Ten Thousand Dollars ($10,000.00), pursuant to rules authorized by this section, and

      (2) acquisitions with a price exceeding Ten Thousand Dollars ($10,000.00) and not exceeding the amount requiring a requisition to the State Purchasing Director, pursuant to Section 85.7 of this title, by telephone, facsimile, invitation to bid, or solicitation by means of electronic commerce, receipt of bids and bid award by the state agency;

12. Training by the State Purchasing Director of state agency procurement officers;
13. Review and audit by the State Purchasing Director of state agency acquisitions;

14. The conditions for increasing acquisition limits for state agencies which have had a prior reduction in acquisition limit by the Director of the Department of Central Services;

15. State agency use of a state purchase card to make acquisitions; and

16. Any other matter or practice which relates to the responsibilities of the Director of the Department of Central Services.

D. The State Purchasing Director shall provide training for state agency purchasing officials and other purchasing staff. The training shall include principles of state procurement practices, basic contracting, provisions of the Oklahoma Central Purchasing Act, rules promulgated pursuant to the Oklahoma Central Purchasing Act, provisions of Section 3001 et seq. of this title, which relate to the State Use Committee, and any other matters related to state procurement practices. State agency purchasing officials that demonstrate proficiency shall be certified as "certified procurement officers" by the State Purchasing Director and shall be authorized to make acquisitions pursuant to provisions of the Oklahoma Central Purchasing Act and rules authorized by this section. The State Purchasing Director shall assess a fee to state agencies for the training that does not exceed each state agency's pro rata share of the costs the State Purchasing Director incurs to provide the training.

E. The State Purchasing Director shall review state agency acquisitions for the purposes of:

1. Ensuring state agency compliance with provisions of the Oklahoma Central Purchasing Act;

2. Ensuring state agency compliance with rules promulgated by the Department of Central Services pursuant to the Oklahoma Central Purchasing Act;

3. Ensuring state agency compliance with provisions of Section 3001 et seq. of this title pertaining to the State Use Committee;

4. Reporting any acquisition by any state agency found not to be in compliance with those sections or rules to the Director of the Department of Central Services; and

5. Recommending that the Director of the Department of Central Services reduce the acquisition competitive bid limit amount for any state agency found not to be in compliance with the Oklahoma Central Purchasing Act or rules promulgated thereto.

F. When recommended by the State Purchasing Director, based on written findings by the State Purchasing Director, the Director of the Department of Central Services may:

1. Require retraining of state agency procurement officials and other purchasing staff found not to be in compliance with provisions of the Oklahoma Central Purchasing Act, or rules promulgated pursuant to the Oklahoma Central Purchasing Act;

2. Reduce the acquisition competitive bid limit for any state agency found not to be in compliance with provisions of the Oklahoma Central Purchasing Act or rules promulgated pursuant to the Oklahoma Central Purchasing Act;

3. Transmit written findings by the State Purchasing Director to the State Auditor and Inspector for further investigation, indicating purchasing procedures that do not conform to provisions pursuant to the Oklahoma Central Purchasing Act or rules promulgated pursuant to the Oklahoma Central Purchasing Act;
4. Transmit to the Attorney General or the State Auditor and Inspector for further investigation a report made by the State Purchasing Director that the Director of the Department of Central Services reasonably believes indicates that an action that constitutes a criminal violation pursuant to the Oklahoma Central Purchasing Act or other laws has been taken by any state agency, state agency official, bidder, or supplier; or

5. Increase the state agency acquisition purchase amount requiring competitive bid, not to exceed the acquisition purchase amount requiring competitive bid, pursuant to Section 85.7 of this title.

G. Pursuant to the requirements of the Oklahoma Central Purchasing Act, the State Purchasing Director shall have authority to enter into any statewide, multistate or multigovernmental contract.

H. The State Purchasing Director may develop and test new contracting policies and procedures that hold potential for making the Purchasing Division more effective and efficient.

I. The State Purchasing Director shall endeavor to satisfy state agencies in terms of cost, quality, and timeliness of the delivery of acquisitions by using bidders who have a record of successful past performance, promoting competition, minimizing administrative operating costs, and conducting business with integrity, fairness, and openness.

J. The State Purchasing Director shall undertake the following:

1. The use of electronic commerce pursuant to the Oklahoma Online Bidding Act for solicitation, notification, and other purchasing processes;

2. Monitoring rules promulgated pursuant to the Oklahoma Central Purchasing Act to ensure that the rules satisfy the interests of the state, are clear and succinct, and encourage efficiency in purchasing processes;

3. A program to identify vendors with poor delivery and performance records;

4. Development of criteria for the use of sealed bid contracting procedures, negotiated contracting procedures, selection of types of contracts, postaward administration of purchase orders and contracts, contract modifications, termination of contracts, and contract pricing;

5. Continual improvement in the quality of the performance of the Purchasing Division through training programs, management seminars, development of benchmarks and key management indicators, and development of standard provisions, clauses and forms;

6. Development of electronic means of making state agencies aware of office furniture, equipment, machinery, tools, and hardware available for purchase from the surplus property programs; and

7. Development of programs to improve customer relations through training, improved communications, and appointment of technical representatives.

K. The State Purchasing Director shall, in cooperation with the Oklahoma State Department of Agriculture, identify the needs of state agencies and institutions for agricultural products grown and produced in Oklahoma.

L. The State Purchasing Director may authorize state agencies to utilize a state purchase card for acquisitions not exceeding Two Thousand Five Hundred Dollars ($2,500.00) per transaction.
M. The State Purchasing Director may utilize and authorize state agencies to utilize reverse auctions to obtain acquisitions.

N. As a condition of awarding a contract pursuant to the Oklahoma Central Purchasing Act, the State Purchasing Director shall verify with the Oklahoma Tax Commission that the business entity to which the state contract is to be awarded, whether subject to the procedures required by Section 85.7 of this title or not, has obtained a sales tax permit pursuant to the provisions of Section 1364 of Title 68 of the Oklahoma Statutes if such entity is required to do so.

_Historical Data_

State agencies shall have the right to question the grade and quality of any merchandise delivered to the agency. The Central Purchasing Division must determine, through postaward contract administration procedures, whether the supplies and services meet the grade and quality specified in the contract, and take remedial action with the appropriate vendor if the supply or service does not.

**Historical Data**

A.

1. Except as otherwise provided by the Oklahoma Central Purchasing Act, no state agency shall make an acquisition for an amount exceeding Twenty-five Thousand Dollars ($25,000.00) without submission of a requisition to the State Purchasing Director and submission of suppliers' competitive bids or proposals to the State Purchasing Director.

2. Any acquisition a state agency makes shall be made pursuant to the Oklahoma Central Purchasing Act and rules promulgated pursuant thereto.

   a. Split purchasing for the purpose of evading the requirement of competitive bidding shall be a felony.

   b. The State Purchasing Director may waive or increase the limit of Twenty-five Thousand Dollars ($25,000.00) for a state agency acquisition by not more than ten percent (10%) to perfect an otherwise valid acquisition inadvertently exceeding the limit due to administrative error by the state agency or unforeseeable circumstances. The state agency shall request a waiver upon the discovery of the error or circumstance to the State Purchasing Director on a form the Director requires.

   c. The State Purchasing Director shall report all requests for waivers or increases, stating the amount and whether the request was granted or denied, monthly to the Governor, President Pro Tempore of the Senate, and Speaker of the House of Representatives.

3. 

   a. Contracts for master custodian banks or trust companies, investment managers, investment consultants, and actuaries for the state retirement systems, State Insurance Fund Compsource Oklahoma, State and Education Employees Group Insurance Board, pension fund management consultants of the Oklahoma State Pension Commission and the Commissioners of the Land Office, and other professional services as defined in Section 803 of Title 18 of the Oklahoma Statutes shall be exempt from competitive bidding procedures of Section 85.4 of this title.

   b. Contracts with financial institutions to act as depositories and managers of the Oklahoma College Savings Plan accounts shall be exempt from competitive bidding procedures.

   c. A state agency that makes an acquisition pursuant to this paragraph shall notify the State Purchasing Director within fifteen (15) days following completion of the acquisition. The Department of Central Services shall compile a list of the exempt contracts and send the list to a member of the Appropriations and Budget Committee of the House of Representatives or Appropriations Committee of the Senate, if the member requests.
4. Requisitions pursuant to this section shall not be required prior to emergency acquisitions by a state agency not exceeding Thirty-five Thousand Dollars ($35,000.00). The state agency shall submit a requisition to the State Purchasing Director within five (5) days following the acquisition together with a statement of the emergency. The State Purchasing Director shall send the requisition and a written analysis to the Governor, the President Pro Tempore of the Senate, and the Speaker of the House of Representatives specifying the facts and circumstances giving rise to the emergency requisition.

5. Requisitions pursuant to this section for acquisitions to alleviate a serious environmental emergency shall not be required if, upon receiving a request from the Chair of the Corporation Commission and after having examined the facts and circumstances of the case, the Governor certifies in writing the existence of a serious environmental emergency. For the purposes of this section, "serious environmental emergency" means a situation within the jurisdiction of the Commission:

   a. in which serious damage to the environment will quickly occur if immediate action is not taken and the damage will be so significant that the urgent need for action outweighs the need for competitive bids, or

   b. a situation in which human life or safety is in imminent danger or significant property interests are threatened with imminent destruction.

6. Acquisitions for repairs of equipment in emergencies, of livestock through a market agency, dealer, commission house, or livestock auction market bonded or licensed under federal or state law, the purchase or collection of semen or embryos, and the placement of embryos into recipient livestock shall not require requisitions pursuant to this section or any other provisions of the Oklahoma Central Purchasing Act.

7. The Board of Directors of the Oklahoma Historical Society shall select suppliers for the restoration of historical sites and museums and shall not be subject to the requisition requirements of this section or any other provision of the Oklahoma Central Purchasing Act. The Board may send a requisition to the State Purchasing Director and request supplier bid or proposal submission procedures, but supplier and bid selection will be the prerogative of the Board and will be based on contractors’ documented qualifications and experience.

8. Purchases of postage by state agencies shall be made pursuant to Sections 90.1 through 90.4 of this title.

9. Sole source or sole brand acquisitions by a state agency or the State Purchasing Director shall comply with Section 85.45j of this title.

10. Acquisitions for the design, development, communication, or implementation of the state employees flexible benefits plan shall not be subject to the requirements of this section; provided, that the Flexible Benefits Advisory Council shall use procedures consistent with the competitive bid requirements of the Oklahoma Central Purchasing Act.

11.

   a. Any acquisition of a service which the Department of Central Services has approved as qualifying for a fixed and uniform rate shall be made pursuant to provisions of this paragraph.

   b. The Department of Central Services shall establish criteria and guidelines for those services which may qualify for a fixed and uniform rate.
c. Fixed and uniform rate contracts authorized by this paragraph shall be limited to contracts for those services furnished to persons directly benefiting from such services and shall not be used by a state agency to employ consultants or to make other acquisitions.

d. Any state agency desiring to have a service qualified for a fixed and uniform rate shall make a request for service qualification to the Department of Central Services and submit documentation to support the request. The Department of Central Services shall approve or deny the request. If the Department of Central Services approves the request, the state agency shall establish a fixed and uniform rate for the service. No contracts shall be entered into by the state agency until the rate has been approved by the state agency in a public hearing. The proposed rate shall be clearly and separately identified in the agenda of the state agency for the hearing and shall be openly and separately discussed during such hearing. The state agency shall notify the Director of the Department of Central Services of its pending consideration of the proposed rate at least thirty (30) days before the state agency is to meet on the proposed rate. The state agency shall deliver to the Director of the Department of Central Services a copy of the agenda items concerning the proposed rate with supporting documentation. The Director of the Department of Central Services shall communicate any observation, reservation, criticism, or recommendation to the agency, either in person at the time of the hearing or in writing delivered to the state agency before or at the time of the hearing. The Director of the Department of Central Services shall specifically note in the written communications whether the Director of the Department of Central Services has determined the rate to be excessive. Any written communication presented in the absence of the Director of the Department of Central Services shall be presented orally during the public hearing. Whether made in person or in writing, any comment made by the Director of the Department of Central Services shall be made a part of the minutes of the hearing in full.

e. Within two (2) weeks after the convening of the Legislature, the administrative officer of the state agency shall furnish to the Speaker of the House of Representatives, the President Pro Tempore of the Senate and to any member of the House or Senate, if requested by the member, a complete list of all of the types of services paid for by uniform fixed rates, the amount of the rate last approved by the agency for the service, and the number of contracts then in existence for each type of service. Any rate which has been determined to be excessive by the Director of the Department of Central Services shall be specifically identified in the list by the state agency.

f. At any time, the Director of the Department of Central Services may review, suspend, or terminate a contract entered into pursuant to the provisions of this paragraph if the Director of the Department of Central Services determines the contract is not necessary, is excessive, or is not justified.

12. Specifically prescribed nonmedical adaptive technology-related acquisitions for individuals with disabilities who are clients of the State Department of Rehabilitation Services and which are prescribed by a physician, rehabilitation engineer, qualified rehabilitation technician, speech therapist, speech pathologist, occupational therapist, physical therapist, or qualified sensory aids specialist, and other client acquisitions, shall not be subject to the requisition requirements of this section. The Commission for Rehabilitation Services shall develop standards for the purchase of such acquisitions and may elect to utilize the Purchasing Division for an acquisition. The standards shall foster economy, provide a short response time, include appropriate safeguards, require written records, ensure appropriate competition for economical and efficient purchasing, and shall be approved by the State Purchasing Director.

13. The Department of Human Services shall develop procedures for acquisitions of specifically prescribed nonmedical assistive technology-related items not exceeding the acquisition purchase amount requiring a requisition pursuant to this section for individuals under sixteen (16) years of age who are recipients of Supplemental Security Income which are prescribed by a physician, qualified sensory aids specialist or qualified special education instructor. The procedures shall reflect standards for the acquisition of such nonmedical assistive technology-related items, may provide for utilization of the Purchasing Division when appropriate, shall foster economy, provide a short response time, shall include
appropriate safeguards and written records to ensure appropriate competition and economical and efficient purchasing, and shall be approved by the State Purchasing Director.

14.

a. Structured settlement agreements entered into by the Attorney General's office in order to settle any lawsuit involving the state, the Legislature, any state agency or any employee or official of the state shall not be subject to the competitive bidding requirements of this section if:

(1) prior to entering into any contract for the services of an entity to administer a structured settlement agreement, the Attorney General receives proposals from at least three entities engaged in providing such services, and

(2) the selection of a particular entity is made on the basis of the response to the request which is the most economical and provides the most competent service which furthers the best interests of the state.

b. A list of any such structured settlement agreements entered into by the Attorney General with summary thereon for the previous calendar year shall be submitted to the Speaker of the House of Representatives and the President Pro Tempore of the Senate on January 31 of each year.

15. Purchases available Acquisitions a state agency makes pursuant to a multistate or multigovernmental contract through the State Purchasing Division Director, if the terms of the contract are more favorable to or will result in more favorable terms, conditions, accessibility, prices, control, or efficiency for the state than purchasing from a company distributing to state agencies through a statewide contract or other contract enters into or awards and designates for use by state agencies shall be exempt from competitive bidding procedures.

16. The Commission on Marginally Producing Oil and Gas Wells shall be exempt from the competitive bid requirements of this section for contracts with local vendors for the purpose of holding special events and exhibitions throughout the state.

B. Acquisitions shall be awarded to the lowest and best, or best value, bidder at a specified time and place, which shall be open to the public.

C. Bids for professional service contracts for an amount requiring submission of requisitions to the State Purchasing Director shall be evaluated by the State Purchasing Director and the state agency contracting for such service. Both cost and technical expertise shall be considered in determining the lowest and best, or best value, bid. Further, the state agency shall present its evaluation and recommendation to the State Purchasing Director. A documented evaluation report containing the evaluations of the State Purchasing Director and the state agency contracting for such service shall be completed prior to the awarding of a professional service contract and such report shall be a matter of public record.

D. When requested by the State Insurance Fund Compsource Oklahoma, the State and Education Employees Group Insurance Board, or the governing board of a state retirement system authorized to hire investment managers, the Department of Central Services shall assist the requesting body in the process of selecting investment managers. When requested by the Flexible Benefits Advisory Council, the Department of Central Services shall assist the Council in the process of selecting contracts for the design, development, communication, or implementation of the state employees flexible benefits plan.
E. Except as otherwise specifically provided by law, the acquisition of food items or food products by a state agency from a public trust created pursuant to Sections 176 through 180.56 of Title 60 of the Oklahoma Statutes shall comply with competitive bidding procedures pursuant to the provisions of this section.

Historical Data

A. The Department of Central Services may require each bidder for an open market contract or a statewide contract for supplies, equipment or materials to provide information as to the manufacturer and country of origin of any such supplies, equipment or materials as specified by labels attached to the supplies, equipment or materials where such identification is required by federal or state law. If an item has more than one component part or accessory which may have been manufactured in more than one country, the bidder may specify the countries of origin for only the major component parts or accessories as determined by the Department where such identification is required by federal or state law.

B. Any open market contract or statewide contract may require the contractor to obtain from all of his subcontractors information as to the manufacturer and country or countries of origin of any supplies, equipment or materials provided to the state where such identification is required by federal or state law.

**Historical Data**

A. No state agency shall enter into a contract for the acquisition of a high technology system unless the vendors proposing to supply the acquisition:

1. Provide documentation of the projected schedule of recommended or required upgrades or improvements to the high technology system over a projected three year period following the targeted purchase date; or

2. Provide documentation that no recommended or required upgrades or improvements to the high technology system are planned over a projected three year period following the targeted purchase date.

For purposes of this subsection, vendors shall provide documentation required for all entities which will be utilized in satisfying any phase.

B. No state agency shall enter into a contract for the acquisition of an upgrade or enhancement to a high technology system unless:

1. The vendor agrees to provide the acquisition at no charge to the state;

2. The vendor previously agreed in a contract to provide the acquisition at no additional charge to the state;

3. The state agency obtains from the vendor proposing to supply the acquisition documentation that any required or recommended upgrade will enhance or is necessary for the performance of the state agency duties and responsibilities; or

4. The vendor provides documentation that the vendor will no longer supply assistance to the state agency for the purpose of maintenance of the high technology system and the state agency documents that the functions performed by the high technology system are necessary for the performance of the state agency duties and responsibilities.

C. The State Purchasing Director or the procurement officer of state agencies not subject to the Central Purchasing Act shall not process any state agency request for a high technology system acquisition unless the proposed vendor provides documentation that complies with subsections A or B of this section.

D. The State Purchasing Director shall provide such advice and assistance as may be required in order for state agencies to comply with the provisions of this section. For purposes of this section, "state agency" shall include all state agencies, whether subject to the Central Purchasing Act or not.
The State Purchasing Director, on approval by the Director of Public Affairs, is hereby authorized to make use of any state laboratories for the tests and analyses authorized in Section 85.5 of this title wherever practicable and to use private laboratories or the laboratories of another government agency if it is impracticable to use state laboratories; and he is further authorized to cooperate in test and analysis programs or agreements with other states or the United States government, and to accept federal funds and funds donated by private endowments or foundations for the purpose of participation in such testing programs.

**Historical Data**

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Cite as: O.S. § __ __

Historical Data

Title 74. State Government
    Chapter 4
    The Oklahoma Central Purchasing Act
    Cite as: O.S. § __ __

Historical Data

Each chief administrative officer of any state agency is encouraged to make needed purchases of office furniture or equipment, of other equipment or machinery, and of tools and hardware from the surplus property program operated by the Office of Public Affairs.

**Historical Data**

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Section 85.9C - Recodified by Laws 1999, SB 508 c. 289. § 1, eff. July 1, 1999
Cite as: O.S. §, __ __

Recodified by Laws 1999, SB 508 c. 289. § 1, eff. July 1, 1999

Historical Data

Added by Laws 1992, c. 29, § 1, eff. Sept. 1, 1992; Recodified by Laws 1999, SB 508 c. 289. § 1, eff. July 1, 1999 (superseded document available).
A. Except as otherwise provided in subsection B of this section, agencies within the executive branch shall coordinate acquisition of computer software maintenance and hardware maintenance contracts through the Purchasing Division of the Department of Central Services. The Purchasing Division may establish consolidation contracts and enterprise agreements for state agencies. The State Purchasing Director may negotiate consolidation contracts, enterprise agreements and high technology system contracts in lieu of or in conjunction with bidding procedures to reduce acquisition cost.

Historical Data

A. The Department of Central Services shall recognize as a statewide contract an unencumbered contract consummated in behalf of the telecommunications network known as OneNet by the Oklahoma State Regents for Higher Education or any other state entity assigned responsibility for OneNet; provided, said recognition shall require recommendation by the Information Services Division of the Office of State Finance. The Department of Central Services shall not subject purchases pursuant to said contracts to any quantity limit.

B. For purchases that require review of the purchase requisition by the Information Services Division of the Office of State Finance and that are not available on a statewide contract but are available from a General Services Administration (GSA) schedule or contract, or are available from a GSA schedule or contract at a lesser price than from a state contract, state agencies may, with the approval of the Information Services Division, purchase from the vendor or vendors on the GSA schedule or contract.

C. The Oklahoma State Regents for Higher Education and any other state entity assigned responsibility for OneNet are authorized to negotiate for education or government discounts from published price listings and to make contracts at such prices subject to adjustment for price increases nationally published.

Historical Data

Added by Laws 1996, c. 214, § 1, emerg. eff. May 21, 1996.
Title 74. State Government
Chapter 4
   The Oklahoma Central Purchasing Act
   Section 85.9F - Renumbered as 74 O.S. 62.8 by Laws 1999, c. 289, § 17, eff. July 1, 1999
Cite as: O.S. §. ___

Renumbered as 74 O.S. 62.8 by Laws 1999, c. 289, § 17, eff. July 1, 1999

Historical Data

Added by Laws 1997, c. 297, § 2, eff. September 1, 1997; Amended by Laws 1999, SB 508 c. 289, § 17, eff. November 01,1999 (superseded document available); Renumbered as 74 O.S. 62.8 by Laws 1999, c. 289, § 17, eff. July 1, 1999.
The governing bodies of the state agencies contracting for behavioral services shall each promulgate rules establishing the qualifications for those employees of the contract providers when such agency delivers the behavioral health care services pursuant to a contract or subcontract with the state agencies.

**Historical Data**

Except as otherwise provided by law, records of the State Purchasing Director pertaining to any acquisition, contract, transfer, negotiations, order, or rejection shall be open during regular office hours of the Purchasing Division to any person subject to reasonable limitations to prevent the removal of records from the Purchasing Division and to allow records to be kept current and in good order; and the acquisition records of state agencies shall be open to public inspection under the same conditions. If the State Purchasing Director requires bidders to submit bidders' financial or proprietary information with a bid, proposal, or quotation, the State Purchasing Director may designate the information confidential and reject all requests to disclose the information so designated.

Historical Data

The Purchasing Director shall publish such rules and regulations authorized hereunder as may be practicable at least once each year and is authorized to publish such specifications relating to materials, supplies, equipment and services to be acquired for the state as may best promote competition and apprise potential suppliers of the type of product desired.

**Historical Data**

Title 74. State Government  
Chapter 4  
The Oklahoma Central Purchasing Act  
Section 85.12 - Act Not To Affect Nonconflicting Procedures - Acquisitions Excluded

Cite as: O.S. §, __ __

Multiple Versions Passed by the 49th Legislature:

Version 1, HB 1280:

A. The provisions of this section shall not be construed to affect any law relating to fiscal or accounting procedure except as they may be directly in conflict herewith; and all claims, warrants, and bonds shall be examined, inspected, and approved as now provided by law.

B. Except as otherwise provided by this section, the acquisitions specified in this subsection shall be made in compliance with Section 85.39 of this title but are not subject to other provisions of the Oklahoma Central Purchasing Act:

1. Food and other products produced by state institutions and agencies;

2. The printing or duplication of publications or forms of whatsoever kind or character by state agencies if the work is performed upon their own equipment by their own employees. Pursuant to this paragraph, the state agency may only use equipment owned or leased by the agency and may only utilize that equipment for printing services required by the agency in performing duties imposed upon the agency or functions authorized to be performed by the agency. Any use of the equipment by the agency pursuant to an agreement or contract with any other entity resulting in delivery of intermediate or finished products to the entity purchasing or using the products shall be subject to the provisions of the Oklahoma Central Purchasing Act;

3. Department of Transportation and Transportation Commission contractual services or right-of-way purchases; contracts awarded pursuant to bids let by the Transportation Commission for the maintenance or construction of streets, roads, highways, bridges, underpasses, or any other transportation facilities under the control of the Department of Transportation, the acquisitions of equipment or materials accruing to the Department of Transportation required in Federal-Aid contracts; and contracts for public service type announcements initiated by the Department of Transportation; but not contractual services for advertising or public relations or employment services;

4. Utility services where rates therefor are regulated by a state or federal regulatory commission, or by municipal ordinance, or by an Indian Tribal Council for use by the Department of Corrections only;

5. Acquisitions by the University Hospitals Authority. The Authority shall develop standards for the acquisition of products and services and may elect to utilize the Purchasing Division. The standards shall foster economy and short response time and shall include appropriate safeguards and record-keeping requirements to ensure appropriate competition and economical and efficient purchasing;

6. Contracts for custom harvesting by the Department of Corrections for the Department or its institutions;
7. Contracts with private prison contractors which are subject to the contracting procedures of Section 561 of Title 57 of the Oklahoma Statutes;

8. Acquisitions by the Oklahoma Municipal Power Authority;

9. Acquisitions by the Grand River Dam Authority;

10. Acquisitions by rural water, sewer, gas, or solid waste management districts created pursuant to the Rural Water, Sewer, Gas and Solid Waste Management Districts Act;

11. Acquisitions by the Oklahoma Ordnance Works Authority, the Northeast Oklahoma Public Facilities Authority, or the Midwestern Oklahoma Development Authority;

12. Contracts entered into by the Oklahoma Industrial Finance Authority for the services of an appraiser or for acquisition of insurance when the Authority's Board of Directors determines that an emergency exists, and contracts for the services of legal counsel when approved by the Attorney General;

13. Expenditure of monies appropriated to the State Board of Education for Local and State Supported Financial Support of Public Schools, except monies allocated therefrom for the Administrative and Support Functions of the State Department of Education;

14. Expenditure of monies appropriated to the State Department of Rehabilitation Services for educational programs or educational materials for the Oklahoma School for the Blind and the Oklahoma School for the Deaf;

15. Contracts entered into by the Oklahoma Department of Career and Technology Education for the development, revision, or updating of vocational curriculum materials, and contracts entered into by the Oklahoma Department of Career and Technology Education for training and supportive services that address the needs of new or expanding industries;

16. Contracts entered into by the Oklahoma Center for the Advancement of Science and Technology for professional services;

17. Contracts entered into by the Oklahoma Department of Commerce pursuant to the provisions of Section 5066.4 of this title;

18. Acquisitions made by the Oklahoma Historical Society from monies used to administer the White Hair Memorial;

19. Acquisitions available to an agency through a General Services Administration (GSA) contract or other federal contract if the acquisition is on current statewide contract and the terms of the GSA or other federal contract, as determined by the State Purchasing Director, are more favorable to the agency than the terms of a statewide contract for the same products;

20. Contracts for managed health care services entered into by the state entity designated by law or the Department of Human Services, as specified in paragraph 1 of subsection A of Section 1010.3 of Title 56 of the Oklahoma Statutes;
21. Acquisitions by the Forestry Service of the State Department of Agriculture as authorized by the federal General Services Administration through a General Services Administration contract or other federal contract if the acquisitions are not on current statewide contract or the terms of the federal contract are more favorable to the agency than the terms of a statewide contract for the same products;

22. Acquisitions of clothing for clients of the Department of Human Services and acquisitions of food for group homes operated by the Department of Human Services;

23. Acquisitions by the Oklahoma Energy Resources Board;

24. Acquisitions of clothing for juveniles in the custody of the Office of Juvenile Affairs and acquisitions of food for group homes operated by the Office of Juvenile Affairs;

25. State contracts for flexible benefits plans pursuant to the Oklahoma State Employees Benefits Act, Section 1361 et seq. of this title;

26. Acquisitions by the Department of Securities to investigate, initiate, or pursue administrative, civil, or criminal proceedings involving potential violations of the acts under the Department's jurisdiction;

27. Acquisitions by the Native America Cultural and Educational Authority and acquisitions by the Oklahoma Department of Commerce to assist the Native American Cultural and Educational Authority pursuant to Section 5017 of this title;

28. Acquisitions for resale in and through canteens operated pursuant to Section 537 of Title 57 of the Oklahoma Statutes;

29. Acquisitions by the Oklahoma Boll Weevil Eradication Organization for employment and personnel services, and for acquiring sprayers, blowers, traps, and attractants related to the eradication of boll weevils in this state or as part of a national or regional boll weevil eradication program;

30. Contracts entered into by the Oklahoma Indigent Defense System for expert services pursuant to the provisions of subsection D of Section 1355.4 of Title 22 of the Oklahoma Statutes; and

31. Acquisitions by the Oklahoma Correctional Industries and the Agri-Services programs of the Oklahoma Department of Corrections of raw materials, component parts and other products used to produce goods or services for resale and for the production of agricultural products.

C. Any state agency, common school, municipality, rural fire protection district, or county officer may, unless acting pursuant to a contract with the state that specifies otherwise, make use of statewide contracts and the services of the Purchasing Division and the State Purchasing Director. Any political subdivision or rural fire protection district may designate the State Purchasing Director as its agent for any acquisition from a statewide contract or otherwise available to the state.

D. The State Purchasing Director shall make periodic audits of the purchasing procedures of the Oklahoma Ordnance Works Authority, the Northeast Oklahoma Public Facilities Authority, the University Hospitals Authority, and the Midwestern Oklahoma Development Authority to ensure that the procedures are being followed.
Version 2, SB 830:

A. The provisions of this section shall not be construed to affect any law relating to fiscal or accounting procedure except as they may be directly in conflict herewith; and all claims, warrants, and bonds shall be examined, inspected, and approved as now provided by law.

B. Except as otherwise provided by this section, the acquisitions specified in this subsection shall be made in compliance with Section 85.39 of this title but are not subject to other provisions of the Oklahoma Central Purchasing Act:

1. Food and other products produced by state institutions and agencies;

2. The printing or duplication of publications or forms of whatsoever kind or character by state agencies if the work is performed upon their own equipment by their own employees. Pursuant to this paragraph, the state agency may only use equipment owned or leased by the agency and may only utilize that equipment for printing services required by the agency in performing duties imposed upon the agency or functions authorized to be performed by the agency. Any use of the equipment by the agency pursuant to an agreement or contract with any other entity resulting in delivery of intermediate or finished products to the entity purchasing or using the products shall be subject to the provisions of the Oklahoma Central Purchasing Act;

3. Department of Transportation and Transportation Commission contractual services or right-of-way purchases; contracts awarded pursuant to bids let by the Transportation Commission for the maintenance or construction of streets, roads, highways, bridges, underpasses, or any other transportation facilities under the control of the Department of Transportation, the acquisitions of equipment or materials accruing to the Department of Transportation required in Federal-Aid contracts; and contracts for public service type announcements initiated by the Department of Transportation; but not contractual services for advertising or public relations or employment services;

4. Utility services where rates therefor are regulated by a state or federal regulatory commission, or by municipal ordinance, or by an Indian Tribal Council for use by the Department of Corrections only;

5. Acquisitions by the University Hospitals Authority. The Authority shall develop standards for the acquisition of products and services and may elect to utilize the Purchasing Division. The standards shall foster economy and short response time and shall include appropriate safeguards and record-keeping requirements to ensure appropriate competition and economical and efficient purchasing;

6. Contracts for custom harvesting by the Department of Corrections for the Department or its institutions;

7. Contracts with private prison contractors which are subject to the contracting procedures of Section 561 of Title 57 of the Oklahoma Statutes;

8. Acquisitions by the Oklahoma Municipal Power Authority;

9. Acquisitions by the Grand River Dam Authority;

10. Acquisitions by rural water, sewer, gas, or solid waste management districts created pursuant to the Rural Water, Sewer, Gas and Solid Waste Management Districts Act;

11. Acquisitions by the Oklahoma Ordnance Works Authority, the Northeast Oklahoma Public Facilities Authority, or the Midwestern Oklahoma Development Authority;
12. Contracts entered into by the Oklahoma Industrial Finance Authority for the services of an appraiser or for acquisition of insurance when the Authority’s Board of Directors determines that an emergency exists, and contracts for the services of legal counsel when approved by the Attorney General;

13. Expenditure of monies appropriated to the State Board of Education for Local and State Supported Financial Support of Public Schools, except monies allocated therefrom for the Administrative and Support Functions of the State Department of Education;

14. Expenditure of monies appropriated to the State Department of Rehabilitation Services for educational programs or educational materials for the Oklahoma School for the Blind and the Oklahoma School for the Deaf;

15. Contracts entered into by the Oklahoma Department of Career and Technology Education for the development, revision, or updating of vocational curriculum materials, and contracts entered into by the Oklahoma Department of Career and Technology Education for training and supportive services that address the needs of new or expanding industries;

16. Contracts entered into by the Oklahoma Center for the Advancement of Science and Technology for professional services;

17. Contracts entered into by the Oklahoma Department of Commerce pursuant to the provisions of Section 5066.4 of this title;

18. Acquisitions made by the Oklahoma Historical Society from monies used to administer the White Hair Memorial;

19. Acquisitions available to an agency through a General Services Administration (GSA) contract or other federal contract if the acquisition is on current statewide contract and the terms of the GSA or other federal contract, as determined by the State Purchasing Director, are more favorable to the agency than the terms of a statewide contract for the same products;

20. Purchases of pharmaceuticals available through a multistate or multigovernmental contract if such pharmaceuticals are or have been on state contract within the last fiscal year, and the terms of such contract are more favorable to the state or agency than the terms of a state contract for the same products, as determined by the State Purchasing Director. The state entity designated by law, as specified in Section 1010.3 of Title 56 of the Oklahoma Statutes, shall participate in the purchase of pharmaceuticals available through such contracts.

21. Contracts for managed health care services entered into by the state entity designated by law or the Department of Human Services, as specified in paragraph 1 of subsection A of Section 1010.3 of Title 56 of the Oklahoma Statutes;

22. Acquisitions by the Forestry Service of the Oklahoma Department of Agriculture, Food, and Forestry as authorized by the federal General Services Administration through a General Services Administration contract or other federal contract if the acquisitions are not on current statewide contract or the terms of the federal contract are more favorable to the agency than the terms of a statewide contract for the same products;

23. Acquisitions of clothing for clients of the Department of Human Services and acquisitions of food for group homes operated by the Department of Human Services;

24. Acquisitions by the Oklahoma Energy Resources Board;
25. Acquisitions of clothing for juveniles in the custody of the Office of Juvenile Affairs and acquisitions of food for group homes operated by the Office of Juvenile Affairs;

26. State contracts for flexible benefits plans pursuant to the Oklahoma State Employees Benefits Act, Section 1361 et seq. of this title;

27. Acquisitions by the Department of Securities to investigate, initiate, or pursue administrative, civil, or criminal proceedings involving potential violations of the acts under the Department's jurisdiction;

28. Acquisitions by the Native America Cultural and Educational Authority and acquisitions by the Oklahoma Department of Commerce to assist the Native American Cultural and Educational Authority pursuant to Section 5017 of this title;

29. Acquisitions for resale in and through canteens operated pursuant to Section 537 of Title 57 of the Oklahoma Statutes;

30. Acquisitions by the Oklahoma Boll Weevil Eradication Organization for employment and personnel services, and for acquiring sprayers, blowers, traps, and attractants related to the eradication of boll weevils in this state or as part of a national or regional boll weevil eradication program;

31. Contracts entered into by the Oklahoma Indigent Defense System for expert services pursuant to the provisions of subsection D of Section 1355.4 of Title 22 of the Oklahoma Statutes; and

32. Acquisitions by the Oklahoma Correctional Industries and the Agri-Services programs of the Oklahoma Department of Corrections of raw materials, component parts and other products used to produce goods or services for resale and for the production of agricultural products.

C. Any state agency, common school, municipality, rural fire protection district, county officer, or any program contract, purchase, acquisition or expenditure that is not subject to the provisions of the Oklahoma Central Purchasing Act, may, unless acting pursuant to a contract with the state that specifies otherwise, make use of statewide contracts and the services of the Purchasing Division and the State Purchasing Director. Any political subdivision or rural fire protection district may designate the State Purchasing Director as its agent for any acquisition from a statewide contract or otherwise available to the state.

D. The State Purchasing Director shall make periodic audits of the purchasing procedures of the Oklahoma Ordnance Works Authority, the Northeast Oklahoma Public Facilities Authority, the University Hospitals Authority, and the Midwestern Oklahoma Development Authority to ensure that the procedures are being followed.

Version 3, SB 646:

A. The provisions of this section shall not be construed to affect any law relating to fiscal or accounting procedure except as they may be directly in conflict herewith; and all claims, warrants, and bonds shall be examined, inspected, and approved as now provided by law.

B. Except as otherwise provided by this section, the acquisitions specified in this subsection shall be made in compliance with Section 85.39 of this title but are not subject to other provisions of the Oklahoma Central Purchasing Act:

1. Food and other products produced by state institutions and agencies;
2. The printing or duplication of publications or forms of whatsoever kind or character by state agencies if the work is performed upon their own equipment by their own employees. Pursuant to this paragraph, the state agency may only use equipment owned or leased by the agency and may only utilize that equipment for printing services required by the agency in performing duties imposed upon the agency or functions authorized to be performed by the agency. Any use of the equipment by the agency pursuant to an agreement or contract with any other entity resulting in delivery of intermediate or finished products to the entity purchasing or using the products shall be subject to the provisions of the Oklahoma Central Purchasing Act;

3. Department of Transportation and Transportation Commission contractual services or right-of-way purchases; contracts awarded pursuant to bids let by the Transportation Commission for the maintenance or construction of streets, roads, highways, bridges, underpasses, or any other transportation facilities under the control of the Department of Transportation, the acquisitions of equipment or materials accruing to the Department of Transportation required in Federal-Aid contracts; and contracts for public service type announcements initiated by the Department of Transportation; but not contractual services for advertising or public relations or employment services;

4. Utility services where rates therefor are regulated by a state or federal regulatory commission, or by municipal ordinance, or by an Indian Tribal Council for use by the Department of Corrections only;

5. Acquisitions by the University Hospitals Authority. The Authority shall develop standards for the acquisition of products and services and may elect to utilize the Purchasing Division. The standards shall foster economy and short response time and shall include appropriate safeguards and record-keeping requirements to ensure appropriate competition and economical and efficient purchasing;

6. Contracts for custom harvesting by the Department of Corrections for the Department or its institutions;

7. Contracts with private prison contractors which are subject to the contracting procedures of Section 561 of Title 57 of the Oklahoma Statutes;

8. Acquisitions by the Oklahoma Municipal Power Authority;

9. Acquisitions by the Grand River Dam Authority;

10. Acquisitions by rural water, sewer, gas, or solid waste management districts created pursuant to the Rural Water, Sewer, Gas and Solid Waste Management Districts Act;

11. Acquisitions by the Oklahoma Ordnance Works Authority, the Northeast Oklahoma Public Facilities Authority, or the Midwestern Oklahoma Development Authority;

12. Contracts entered into by the Oklahoma Industrial Finance Authority for the services of an appraiser or for acquisition of insurance when the Authority's Board of Directors determines that an emergency exists, and contracts for the services of legal counsel when approved by the Attorney General;

13. Expenditure of monies appropriated to the State Board of Education for Local and State Supported Financial Support of Public Schools, except monies allocated therefrom for the Administrative and Support Functions of the State Department of Education;
14. Expenditure of monies appropriated to the State Department of Rehabilitation Services for educational programs or educational materials for the Oklahoma School for the Blind and the Oklahoma School for the Deaf;

15. Contracts entered into by the Oklahoma Department of Career and Technology Education for the development, revision, or updating of vocational curriculum materials, and contracts entered into by the Oklahoma Department of Career and Technology Education for training and supportive services that address the needs of new or expanding industries;

16. Contracts entered into by the Oklahoma Center for the Advancement of Science and Technology for professional services;

17. Contracts entered into by the Oklahoma Department of Commerce pursuant to the provisions of Section 5066.4 of this title;

18. Acquisitions made by the Oklahoma Historical Society from monies used to administer the White Hair Memorial;

19. Acquisitions available to an agency through a General Services Administration (GSA) contract or other federal contract if the acquisition is on current statewide contract and the terms of the GSA or other federal contract, as determined by the State Purchasing Director, are more favorable to the agency than the terms of a statewide contract for the same products;

20. Contracts for managed health care services entered into by the state entity designated by law or the Department of Human Services, as specified in paragraph 1 of subsection A of Section 1010.3 of Title 56 of the Oklahoma Statutes;

21. Acquisitions by the Forestry Service of the State Department of Agriculture as authorized by the federal General Services Administration through a General Services Administration contract or other federal contract if the acquisitions are not on current statewide contract or the terms of the federal contract are more favorable to the agency than the terms of a statewide contract for the same products;

22. Acquisitions of clothing for clients of the Department of Human Services and acquisitions of food for group homes operated by the Department of Human Services;

23. Acquisitions by the Oklahoma Energy Resources Board;

24. Acquisitions of clothing for juveniles in the custody of the Office of Juvenile Affairs and acquisitions of food for group homes operated by the Office of Juvenile Affairs;

25. State contracts for flexible benefits plans pursuant to the Oklahoma State Employees Benefits Act, Section 1361 et seq. of this title;

26. Acquisitions by the Department of Securities to investigate, initiate, or pursue administrative, civil, or criminal proceedings involving potential violations of the acts under the Department's jurisdiction;

27. Acquisitions by the Native America Cultural and Educational Authority and acquisitions by the Oklahoma Department of Commerce to assist the Native American Cultural and Educational Authority pursuant to Section 5017 of this title;

28. Acquisitions for resale in and through canteens operated pursuant to Section 537 of Title 57 of the Oklahoma Statutes;
29. Acquisitions by the Oklahoma Boll Weevil Eradication Organization for employment and personnel services, and for acquiring sprayers, blowers, traps, and attractants related to the eradication of boll weevils in this state or as part of a national or regional boll weevil eradication program;

30. Contracts entered into by the Oklahoma Indigent Defense System for expert services pursuant to the provisions of subsection D of Section 1355.4 of Title 22 of the Oklahoma Statutes; and

31. Acquisitions by the Oklahoma Correctional Industries and the Agri-Services programs of the Oklahoma Department of Corrections of raw materials, component parts and other products used to produce goods or services for resale and for the production of agricultural products.

C. Any state agency, common school, municipality, rural fire protection district, or county officer may, unless acting pursuant to a contract with the state that specifies otherwise, make use of statewide contracts and the services of the Purchasing Division and the State Purchasing Director. Any political subdivision or rural fire protection district may designate the State Purchasing Director as its agent for any acquisition from a statewide contract or otherwise available to the state.

D. The State Purchasing Director shall make periodic audits of the purchasing procedures of the Oklahoma Ordnance Works Authority, the Northeast Oklahoma Public Facilities Authority, the University Hospitals Authority, and the Midwestern Oklahoma Development Authority to ensure that the procedures are being followed.
Historical Data

Any state agency that purchases insurance through the Purchasing Division of the Office of Public Affairs shall submit a requisition form to acquire or maintain insurance to the Purchasing Division not less than forty-five (45) days prior to the expiration date of the existing insurance policy held by the agency. The time requirement for the submission of a requisition form, as provided for in this section, shall not apply to any state agency that:

1. has no existing insurance policy covering the property sought to be insured; or

2. must acquire insurance expediently due to some exigent circumstance as determined by the Purchasing Director of the Purchasing Division of the Office of Public Affairs.

**Historical Data**

All agencies or departments of this state shall lease, charter or contract for the use of any aircraft pursuant to the provisions of the Oklahoma Central Purchasing Act, except aircraft owned and operated by another agency or department of this state. The Office of Public Affairs shall develop and implement guidelines for the use of such aircraft.

**Historical Data**

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Section 85.12c - Purchases from Funds Exempt from Oklahoma Central Purchasing Act.
Cite as: O.S. § __ __

A. Purchases made from funds received by local offices administered by the Department of Human Services for fund-raising activities and donations for the benefit of clients and potential clients at the local offices where such purchases may not otherwise be paid for from appropriated funds, shall not be subject to requirements of the Oklahoma Central Purchasing Act. Monies received by such fund-raising activities or donations shall be maintained in an Agency Special Account, and expenditure control shall reside at the local offices. Monies received by such fund-raising activities or donations from the local office, vending operations administered by employees of the Department of Human Services, and all other nonrestricted cash and cash-equivalent items received by employees of the Department of Human Services shall be deposited in the Agency Special Account established for this purpose. Such deposits shall be made at local banking institutions approved by the State Treasurer.

B. Purchases made from funds received by local offices administered by the Office of Juvenile Affairs for fund-raising activities and donations for the benefit of clients and potential clients at the local offices where such purchases may not otherwise be paid for from appropriated funds shall not be subject to requirements of the Oklahoma Central Purchasing Act. Monies received by such fund-raising activities or donations shall be maintained in an agency special account, and expenditure control shall reside at the local offices. Monies received by such fund-raising activities or donations from the local office, vending operations administered by employees of the Office of Juvenile Affairs, and all other nonrestricted cash and cash-equivalent items received by employees of the Office of Juvenile Affairs shall be deposited in the agency special account established for this purpose. The deposits shall be made at local banking institutions approved by the State Treasurer.

C. Merchandise for resale purchased and sold through a canteen established at an institution or facility operated by the Office of Juvenile Affairs shall be exempt from the requirements of the Oklahoma Central Purchasing Act.

Historical Data

It shall be unlawful for the State Purchasing Director or any buyer or any officer of the Office of Public Affairs, or any member of their immediate family, under the Oklahoma Central Purchasing Act to accept any gift, donation, or gratuity for himself or any member of his immediate family from any seller or prospective seller of any property covered by the Oklahoma Central Purchasing Act; and it shall further be unlawful for any seller or any prospective seller to give or donate anything of value to the State Purchasing Director or any buyer or officer of the Office of Public Affairs or any buyer under the Oklahoma Central Purchasing Act or any member of the immediate family of the State Purchasing Director or buyer or officer of the Office of Public Affairs.

The violation of any provision of this section shall constitute a misdemeanor and in the event the State Purchasing Director or any buyer or any officer of the Office of Public Affairs is convicted for the violation of this section he shall forfeit his position immediately in addition to the penalty provided in this section.

**Historical Data**

Notwithstanding any provision of this act to the contrary, in all cases where federal granted funds are involved, the federal laws, rules and regulations thereto shall govern to the extent necessary to insure the benefit of such funds to the State of Oklahoma.

_Historical Data_

All persons, agents, officers and employees of the state included within the provisions of this act are required to conform strictly to the provisions of this act, and any such persons, agents, officers or employees violating any provision of this act, shall be deemed guilty of a misdemeanor unless herein otherwise provided, and upon conviction shall be fined not less than One Hundred Dollars ($100.00) nor more than Five Hundred Dollars ($500.00) or be imprisoned in the county jail not to exceed six (6) months or by both such fine and imprisonment.

Historical Data

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Section 85.16 - Repealed by Laws 1980, c. 68, § 1, eff. April 10, 1980.
Cite as: O.S. § __ __

Historical Data

Repealed by Laws 1980, c. 68, § 1, eff. April 10, 1980.
Repealed by Laws 1999, SB 508 c. 289. § 19, eff. November 1, 1999

**Historical Data**

State agencies shall not discriminate against bidders from states or nations outside Oklahoma, except as provided by this section. State agencies shall reciprocate the bidding preference given by other states or nations to bidders domiciled in their jurisdictions for acquisitions pursuant to the Oklahoma Central Purchasing Act. The State Purchasing Director shall annually prepare and distribute to certified procurement officers a schedule providing which states give bidders in their states a preference and the extent of the preference. This schedule shall be used by state agencies in evaluating bids.

Historical Data

Historical Data

Repealed by Laws 1980, c. 68, § 1, eff. April 10, 1980.
Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Section 85.19 - Department For Analyzing And Evaluating Goods And Services.

The Director of Central Purchasing shall create a department for analyzing and evaluating goods and services bought through Central Purchasing Agency using state owned laboratories and independent testing laboratories as needed.

Historical Data

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Cite as: O.S. § __ __

Historical Data

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Section 85.21 - Repealed by Laws 1985, c. 43, § 6, operative July, 1, 1985.
Cite as: O.S. § __ __

Historical Data

A notarized sworn statement shall be attached to any competitive bid submitted to the State of Oklahoma for goods or services, which shall be in substantially the following form:

STATE OF OKLAHOMA )) ss COUNTY OF )

_______________, of lawful age, being first duly sworn, on oath says:

1. (s)he is the duly authorized agent of _____________, the bidder submitting the competitive bid which is attached to this statement, for the purpose of certifying the facts pertaining to the existence of collusion among bidders and between bidders and state officials or employees, as well as facts pertaining to the giving or offering of things of value to government personnel in return for special consideration in the letting of any contract pursuant to the bid to which this statement is attached;

2. (s)he is fully aware of the facts and circumstances surrounding the making of the bid to which this statement is attached and has been personally and directly involved in the proceedings leading to the submission of such bid; and

3. neither the bidder nor anyone subject to the bidder's direction or control has been a party:

   a. to any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding,

   b. to any collusion with any state official or employee as to quantity, quality or price in the prospective contract, or as to any other terms of such prospective contract, nor

   c. in any discussions between bidders and any state official concerning exchange of money or other thing of value for special consideration in the letting of a contract.

_________________________________
Subscribed and sworn to before me this _____ day of ___________, 19__.  

_________________________________
Notary Public (or Clerk or Judge)

**Historical Data**

A notarized sworn statement shall be attached to each contract for goods and services awarded by the state, which shall be in substantially the following form:

STATE OF OKLAHOMA ) ) ss COUNTY OF )

____________________, of lawful age, being first duly sworn, on oath says:

1. (s)he is the duly authorized agent of _________________, the contractor under the contract which is attached to this statement, for the purpose of certifying the facts pertaining to the giving of things of value to government personnel in order to procure said contract;

2. (s)he is fully aware of the facts and circumstances surrounding the making of the contract to which this statement is attached and has been personally and directly involved in the proceedings leading to the procurement of said contract; and

3. neither the contractor nor anyone subject to the contractor's direction or control has paid, given or donated or agreed to pay, give or donate to any officer or employee of the State of Oklahoma any money or other thing of value, either directly or indirectly, in procuring the contract to which this statement is attached.

_________________________________
(Name/Title)

Subscribed and sworn to before me this _____ day of __________, 19__. 

_________________________________
Notary Public (or Clerk or Judge)

Historical Data

Redesignated to 61, § 138 by Laws 1999, c. 289, § 18, eff. July 1, 1999

*Historical Data*

Cite as: O.S. §. ___

Historical Data

Repealed by Laws 1980, c. 126, § 10, eff. April 10, 1980.
Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Section 85.26 - Purchase Of Blanket Bond For State Officers And Employees - Definition -
Bond Exclusive.
Cite as: O.S. § __ __

The Purchasing Division of the Office of Public Affairs is directed to purchase from the lowest bidder a surety contract or contracts in the form known as a "blanket bond" to cover all elective state officers, appointive officers, and employees in the manner provided in this section. No other bond shall be acceptable as surety for any elected or appointed officer or employee of this state in lieu of said blanket bond. For purposes of Sections 85.26 through 85.31 of this title, a "blanket bond" is defined as a public employees' blanket position bond which covers all employees up to the penalty of the bond for each employee and the full penalty of the bond is always in force during its term and no restoration is necessary and there is no additional premium after a loss is paid.

Historical Data

Each elective state officer shall, before entering office, give surety in an amount and upon terms and conditions as may be specified and provided by this act. Such blanket bond shall be furnished by a company duly qualified under the insurance laws of this state. The blanket bond shall be payable to the State of Oklahoma and, whenever possible, conditioned on the faithful performance of the duties of the individuals covered by the provisions of this act during their employment or term of office and that they will properly account for all monies and property received by virtue of their position or employment.

**Historical Data**

A. For purposes of this act, each head of a department, institution, agency, commission, authority or other body of state government shall determine and classify the officers or employees under his jurisdiction and control who are required to give surety to the state, having due regard for the duties and responsibilities of any such office or employment and shall require such surety in such amounts and upon such terms and conditions as may be specified and provided by this act.

B. In determining which officers or employees shall be bonded, the head of the department, agency, institution, commission, authority or other body of state government may make such determination by classes of employees with due regard to the duties and responsibilities of officers and employees falling within such class.

**Historical Data**

The amount of surety required for each state officer or employee pursuant to Sections 85.26 through 85.31 of this title is as follows:

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>AMOUNT OF BOND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of the State Treasurer</td>
<td>$300,000.00</td>
</tr>
<tr>
<td>Office of Public Affairs</td>
<td>100,000.00</td>
</tr>
<tr>
<td>Insurance Commission</td>
<td>100,000.00</td>
</tr>
<tr>
<td>Office of the State Auditor and Inspector</td>
<td>50,000.00</td>
</tr>
<tr>
<td>Office of State Finance</td>
<td>50,000.00</td>
</tr>
<tr>
<td>Bank Commissioner</td>
<td>50,000.00</td>
</tr>
<tr>
<td>CompSource Oklahoma President and Chief Executive Officer</td>
<td>50,000.00</td>
</tr>
<tr>
<td>Commissioners of the Land Office</td>
<td>50,000.00</td>
</tr>
<tr>
<td>Oklahoma Securities Commission</td>
<td>50,000.00</td>
</tr>
<tr>
<td>Oklahoma Tax Commission</td>
<td>50,000.00</td>
</tr>
<tr>
<td>Department of Human Services</td>
<td>50,000.00</td>
</tr>
<tr>
<td>Oklahoma Public Employees Retirement System</td>
<td>50,000.00</td>
</tr>
<tr>
<td>Oklahoma Corporation Commission</td>
<td>50,000.00</td>
</tr>
<tr>
<td>State Board of Education</td>
<td>50,000.00</td>
</tr>
<tr>
<td>Finance Division</td>
<td>150,000.00</td>
</tr>
<tr>
<td>All Others</td>
<td>25,000.00</td>
</tr>
<tr>
<td>Department of Transportation</td>
<td>25,000.00</td>
</tr>
<tr>
<td>Boards of Regents of Oklahoma Universities and Colleges</td>
<td>50,000.00</td>
</tr>
</tbody>
</table>
Office of Attorney General 10,000.00

The University Hospitals 50,000.00

All Other State Departments, Agencies, Institutions, Commissions, Authorities, and other bodies of state government 10,000.00

Provided, however, that nothing in the Oklahoma Central Purchasing Act shall prohibit any head of a department, institution, agency, commission, authority or other body of state government from requiring the Central Purchasing Division to purchase increased amounts of blanket bond coverage for his employees up to a total maximum coverage of Fifty Thousand Dollars ($50,000.00) when the listed amount is deemed inadequate. The cost of increased coverage shall be borne by the department, institution, agency, commission, authority or other body of state government requesting the increased coverage.

Historical Data

Whenever, by any presently existing law of this state or by any law hereafter enacted, any officer or employee is required to furnish bond as a prerequisite to employment, such requirement as to terms, conditions, penalty, amount or quality or type of surety shall be and is hereby deemed and defined to mean the furnishing of a bond or surety contract in the manner and amount under the provisions and requirements of this act.

**Historical Data**

A. Whenever any officer, statutory board, commission, committee, department, authority, or any state agent or agency by whatever name called, is authorized by any law of this state to purchase any official bond, surety bond, blanket bond, or surety contract upon any state officer or employee such authority is hereby transferred and conferred upon the Purchasing Division of the Office of Public Affairs and such authority so transferred and conferred shall be exercised by the Purchasing Division in the manner and pursuant to the provisions and requirements prescribed by Sections 85.26 through 85.31 of this title and the Central Purchasing Act.

B. The premium for the bond will be invoiced to the Central Purchasing Division and paid for by legislative appropriation set aside for that specific purpose.

C. The blanket bond shall be approved as to form and legal sufficiency by the Attorney General and shall be filed with the Secretary of State.

**Historical Data**

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Section 85.32 - Repealed by Laws 1996, c. 316, § 7, eff. July 1, 1996.
Cite as: O.S. §. ___

Historical Data

Repealed by Laws 1996, c. 316, § 7, eff. July 1, 1996.
A. There is hereby created in the State Treasury a revolving fund for the Department of Central Services to be designated the “Registration of State Vendors Revolving Fund”. The fund shall consist of any monies received from fees collected in accordance with subsection B of this section. The revolving fund shall be a continuing fund, without legislative appropriation, not subject to fiscal year limitations, and shall be under the control and management of the Department of Central Services. Expenditures from the Registration of State Vendors Revolving Fund shall be budgeted and expended pursuant to the laws of the state and the statutes relating to public finance. The fund shall be used to defray the costs of the Purchasing Division for commodity research, classification, and analysis and expenses the Department incurs to support Purchasing Division operations. Warrants for expenditures from said fund shall be drawn by the State Treasurer, based on claims signed by an authorized employee or employees of the Department, and approved for payment by the Director of State Finance.

B. The Department of Central Services shall collect a fee of Twenty-five Dollars ($25.00) to register suppliers that desire to do business with this state through the Purchasing Division. The suppliers shall register separately for each commodity list. Each registration shall entitle the supplier to be on that list for one (1) year, to receive all bid notices in that classification for that period, and to receive one copy of the State’s Commodity Classification Manual when published. All fees collected in accordance with this section shall be deposited in the revolving fund created in subsection A of this section.

**Historical Data**

Historical Data

Title 74. State Government
   Chapter 4
   The Oklahoma Central Purchasing Act
   Cite as: O.S. § __ __

Historical Data

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Section 85.34C - Redesignated as Title 74, § 85.58E, by Laws 1998, c. 371, § 15, eff. November 1, 1998.
Cite as: O.S. § __ __

Historical Data

Title 74. State Government

Chapter 4

The Oklahoma Central Purchasing Act

Section 85.34D - Redesignated as Title 74, § 85.58F, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: O.S. § __ __

Historical Data

Title 74. State Government
  Chapter 4
  The Oklahoma Central Purchasing Act
  Cite as: O.S. § __ __

Historical Data

Title 74. State Government
   Chapter 4
      The Oklahoma Central Purchasing Act
         Section 85.34F - Redesignated as Title 74, § 85.58H, by Laws 1998, c. 371, § 15, eff. November 1, 1998.
         Cite as: O.S. § __ __

Historical Data

History of the Act

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Cite as: O.S. § __ __

Historical Data

Historical Data

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Cite as: O.S. § __

Historical Data

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Cite as: O.S. §. ___

Historical Data

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act
Cite as: O.S. § __ __


Historical Data


**Historical Data**

A. 1. Each state agency shall develop internal purchasing procedures for acquisitions by the state agency. Procedures shall, at a minimum, include provisions for the state agency's needs assessment, funding, routing, review, audits, monitoring, and evaluations. Following development, the state agency shall submit the procedures to the State Purchasing Director.

2. The State Purchasing Director shall review the procedures submitted pursuant to paragraph 1 of this subsection to determine compliance with the Oklahoma Central Purchasing Act, rules promulgated pursuant thereto, Sections 3001 through 3010 of this title, and provisions of paragraph 1 of this subsection. The State Purchasing Director shall provide written findings, including details of noncompliance, if any, to the Director of the Department of Central Services.

3. The Director of the Department of Central Services shall, within fifteen (15) days after the procedures are submitted, notify the state agency that the procedures are in compliance or indicate revisions necessary to bring the procedures into compliance.

B. A state agency shall not make acquisitions exceeding Two Thousand Five Hundred Dollars ($2,500.00) pursuant to Section 85.5 of this title, unless the Director of the Department of Central Services provides notice of compliance.

C. Each state agency shall maintain a document file for each acquisition the state agency makes which shall include, at a minimum, justification for the acquisition, supporting documentation, copies of all contracts, if any, pertaining to the acquisition, evaluations, written reports if required by contract, and any other information the State Purchasing Director requires be kept.

Historical Data

Added by Laws 1986, c. 173, § 3, emerg. eff. May 12, 1986; Amended by Laws 1999, SB 508 c. 289. § 10, eff. November 01, 1999 (superseded document available).
Suppliers that may incur travel expenses pursuant to an acquisition by a state agency from the supplier shall include travel expenses in the total acquisition price in the supplier's bid, proposal, or quotation. A state agency shall not pay any supplier travel expenses in addition to the total price of the acquisition.

**Historical Data**

A. A state agency that acquires professional services shall comply with the provisions of this section.

B. The state agency shall evaluate the performance of the professional services provided pursuant to a professional services contract. The performance evaluation shall indicate the quality of service or work product of the supplier. The state agency shall send a copy of the evaluation to the State Purchasing Director and retain the evaluation in the document file the state agency maintains for the acquisition pursuant to Section 85.39 of this title.

C. If the work product of the contract is a report, the state agency shall file the report with the State Librarian and Archivist.

D. A state agency shall administer, monitor, and audit the professional services contract. The State Purchasing Director may require the state agency to report to the State Purchasing Director the status of an unfinished professional services contract.

E. A professional services contract shall include an audit clause which provides that all items of the supplier that relate to the professional services are subject to examination by the state agency and the State Auditor and Inspector.

F. 1. If the final product of the professional services contract is a written proposal, report, or study, the professional services contract shall require the supplier to sign a sworn statement certifying that the supplier has not previously provided the state agency or any other state agency with a final product that is a substantial duplication of the final product of the proposed contract.

2. Any state agency renewing a contract with a supplier shall not be subject to the provisions of paragraph 1 of this subsection.

G. 1. Contracts for professional services shall provide for payment for services at a uniform rate throughout the duration of the contract if the services throughout the duration of the contract are similar and consistent.

2. No state agency shall execute a contract for professional services providing for nonuniform payments throughout the duration of the contract without authorization of the State Purchasing Director.

**Historical Data**

A. Except as otherwise provided for in this section, any agency, whether or not such agency is subject to the Oklahoma Central Purchasing Act, Section 85.1 et seq. of this title, is prohibited from entering into a sole source contract or a contract for professional services with or for the services of any person, who has terminated employment with or who has been terminated by that agency for one (1) year after the termination date of the employee from the agency. The provisions of this subsection shall not prohibit an agency from hiring or rehiring such person as a state employee.

B. Each contract entered into by any person or firm with the State of Oklahoma shall include an affidavit certifying that no person who has been involved in any manner in the development of that contract while employed by the State of Oklahoma shall be employed to fulfill any of the services provided for under said contract. This subsection shall not preclude faculty and staff of the institutions within The State System of Higher Education from negotiating and participating in research grants and educational contracts. Nor shall this subsection apply to personnel of the Capital Resources Division of the Oklahoma Department of Commerce who contract to provide services to the Oklahoma Capital Investment Board.

C. As used in this section, person is defined as any state official or employee of a department, board, bureau, commission, agency, trusteeship, authority, council, committee, trust, school district, fair board, court, executive office, advisory group, task force, study group, supported in whole or in part by public funds or entrusted with the expenditure of public funds or administering or operating public property, and all committees, or subcommittees thereof, judges, justices, and state legislators.

D. An agency may enter into a sole source contract or a contract for professional services at any time with a person who is a qualified interpreter for the deaf.

E. The Department of Transportation, Oklahoma Water Resources Board, Department of Environmental Quality, Oklahoma Tourism and Recreation Department, the Oklahoma Transportation Authority and the Oklahoma Department of Agriculture, Food, and Forestry may enter into a contract for professional services at any time with a person who has retired from state service, provided the provisions specified in subsection B of this section are satisfied.

**Historical Data**

A. Each chief administrative officer of a state agency shall submit to the State Purchasing Director by November 1 of each year a report listing all acquisitions exceeding Ten Thousand Dollars ($10,000.00) but not exceeding Twenty-five Thousand Dollars ($25,000.00) of the state agency for the preceding fiscal year which will include the following information:

1. Professional services contracts;

2. Nonprofessional services contracts; and

3. Contracts for the leasing of property including real property contracts and any lease agreements for products or equipment.

B. The report shall contain:

1. The name of the supplier;

2. A description of each acquisition;

3. The purchase price of the acquisition; and

4. The total amount expended to date for the preceding fiscal year for the acquisition.

C. The report shall specifically identify sole source and sole brand acquisitions.

D. The state agency shall submit the report to the State Auditor and Inspector and to the Department of Central Services. The state agency shall submit the report to any member of the Appropriations and Budget Committee of the House of Representatives or Appropriations Committee of the Senate if a member so requests.

E. The State Auditor and Inspector shall review the report for compliance with statutes and rules or other provisions of law applicable to sole source and sole brand acquisitions.

**Historical Data**

Any chief administrative officer of an agency, whether or not such agency is subject to the Oklahoma Central Purchasing Act, shall not enter into any contract for nonprofessional or professional services for the purpose of or which would result in the circumvention of the full-time-equivalent employee limitation established by law for such agency.

**Historical Data**

A court order requiring the purchase of certain goods or services by a state agency, whether or not such state agency is subject to the Oklahoma Central Purchasing Act, shall not invalidate competitive bidding procedures required pursuant to Section 85.7 of Title 74 of the Oklahoma Statutes if such court order does not specify specific vendors or providers. Any such purchase of goods or services shall comply with competitive bid procedures.

**Historical Data**

Payment for products or services pursuant to a contract executed by a state agency, whether or not such state agency is subject to the Oklahoma Central Purchasing Act, Section 85.1 et seq. of this title, shall be made only after products have been provided or services rendered. This does not prohibit the payment for subscriptions to magazines, periodicals, or books or for payment to vendors providing subscription services.

**Historical Data**

It shall be unlawful for any state agency, whether or not such state agency is subject to the Oklahoma Central Purchasing Act, to enter into any contract which provides for the state or state agency to furnish material or equipment to be used by the vendor or service provider contracting with the state in the performance of the contract if the contract allows the vendor or service provider to acquire ownership of the material or equipment during or after the term of the contract in any manner other than through competitive bidding or a public sale procedure.

**Historical Data**

A. 1. Pursuant to the provisions of this section, an acquisition may be exempt from competitive bidding procedures as a sole source or sole brand acquisition.

2. If a state agency desires to make a sole source or sole brand acquisition, the state agency shall retain in the state agency's acquisition file or attach to the requisition an affidavit signed by the chief administrative officer of the state agency, in the following form:

SOLE SOURCE OR SOLE BRAND ACQUISITION

AFFIDAVIT

STATE AGENCY ________________________

SUPPLIER NAME ________________________

SUPPLIER ADDRESS ________________________

SUPPLIER TELEPHONE ________________________

I hereby affirm that pursuant to the provisions of the attached requisition or contract that (Name of Supplier) is the only person or business entity singularly qualified to provide the acquisition, and if a product is the only brand or product which is unique, for the following reasons:

________________________________________________________________________________________

________________________________________________________________________________________

________________________________________________________________________________________

________________________________________________________________________________________

________________________________________________________________________________________

The following is a brief description of all efforts which were made to verify that the services or products to be purchased pursuant to the provisions of the attached requisition or contract qualify as a sole source or sole brand acquisition:

________________________________________________________________________________________
I understand that the signing of this affidavit knowing such information to be false may subject me to punishment for perjury.

______________________________________________________

(Chief administrative officer)

STATE OF OKLAHOMA )

) ss.

COUNTY OF OKLAHOMA)

Subscribed and sworn to before me this __ day of _____, 19__ or 20__.

______________________________________________________

Notary Public

My Commission expires:

______________________________________________________

3. A court order requiring the purchase of specific products or services but which does not specify a brand or supplier shall not substitute for the affidavit required by this subsection or otherwise invalidate the acquisition procedures required pursuant to the Oklahoma Central Purchasing Act.

4. Any chief administrative officer of a state agency affirming the affidavit required by this subsection who knows the information to be false shall be deemed guilty of perjury and upon conviction shall be punished by fine or by imprisonment or both fine and imprisonment pursuant to law. Upon conviction or upon entering a plea of nolo contendere pursuant to this paragraph, the chief administrative officer shall immediately forfeit his or her position and shall be ineligible for appointment to or employment in the state service for a period of five (5) years after entering a plea of nolo contendere or being convicted.

5. Upon a determination by the Director of the Department of Central Services that there are reasonable grounds to believe that a violation of this subsection has occurred, the Director shall send findings to the Attorney General that support the determination. The Attorney General shall review the findings and determine whether to investigate or prosecute the person.

6. If the acquisition's purchase price is such that the state agency is required to submit a requisition to the State Purchasing Director, the State Purchasing Director shall approve or deny the requisition for a sole source or sole brand acquisition. Prior to approving a requisition pursuant to this paragraph, the State Purchasing Director shall document reasons a sole source or sole brand purchase is necessary and shall
retain a written record for three (3) fiscal years following the end of the fiscal year during which the sole source or sole brand acquisition was made.

7. For sole source or sole brand acquisitions exceeding Two Thousand Five Hundred Dollars ($2,500.00) and not requiring submission of a requisition to the State Purchasing Director, the state agency's certified procurement officer shall document reasons a sole source or sole brand acquisition is necessary and shall retain a written record for three (3) fiscal years following the end of the fiscal year during which the sole source or sole brand acquisition was made.

8. The chief administrative officer of each state agency shall submit to the State Purchasing Director a monthly listing of all sole source and sole brand acquisitions exceeding Two Thousand Five Hundred Dollars ($2,500.00) executed by the state agency in the preceding month. The report shall indicate whether requisitions for sole source and sole brand acquisitions were disapproved or modified by the State Purchasing Director and information the State Purchasing Director requires.

9. The State Purchasing Director shall electronically provide to the Office of State Finance the information received pursuant to paragraph 8 of this subsection in machine-readable format and in the form the Office of State Finance requires.

B. By the fifteenth day of each month, or the first working day thereafter, the Office of State Finance shall provide a report from the information received pursuant to this section to:

1. The Speaker of the House of Representatives and the President Pro Tempore of the Senate;

2. The Majority and Minority Leaders of both the House of Representatives and the Senate;

3. The Chair and Vice Chair of the Appropriations and Budget Committee of the House of Representatives and the Appropriations Committee of the Senate; and

4. Any member of the Legislature requesting the report.

The report shall detail all sole source and sole brand acquisitions by state agencies for the month prior to the month preceding the submission of the report. The report shall be titled "Monthly Sole Source and Sole Brand Contracting Report of Oklahoma State Agencies" and indicate the time period of the report. The report shall be provided in physical form unless the requesting person specifies the electronic version. The report shall be signed by the Director of State Finance or the Director's designee. The report shall be in columnar database format and shall include at least the following fields of information: state agency number; state agency name; date created by the Department of Central Services for the requisition; date of either approval or disapproval of the requisition; if disapproved, the reason why such contract was disapproved; estimated amount of the requisition; purchase order amount; purchase order number; actual business name of supplier; supplier federal employer identification number; contact person; and the commodity classification listing at the appropriate level to distinguish between similar acquisitions. Information required by this subsection shall be reported and maintained on each report through the next reporting period after an acquisition is made. The applicable data in the fields of information specified in this subsection shall be listed even if the state agency requisition is disapproved.

C. The Office of State Finance shall maintain electronic historic data or any other data received pursuant to this section for at least two (2) years.

D. By August 15 of each year, from the data received pursuant to this section, the Office of State Finance shall complete and submit a report detailing the number of sole source or sole brand contracts issued by each state agency and a list of the business names of the suppliers who received sole source or sole
brand awards during the previous fiscal year and if more than one such award, the number of awards so executed.

**Historical Data**

Title 74. State Government
Chapter 4
Section 89 - Redesignated as Title 74, § 85.45j, by Laws 1998, c. 371, § 15, eff. November 1, 1998.
Cite as: O.S. § __ __

Historical Data

A. The transportation of all unlawful oil or unlawful gas is hereby declared to be a public nuisance and such unlawful gas or unlawful oil shall be forfeited to the state. Except as provided by this section and Section 8 of this act all vehicles being used to transport said unlawful oil or unlawful gas shall also be forfeited to the state.

B. Except as authorized by subsection C of this section, all property taken or detained under this section by any authorized person shall not be repleviable, and shall be deemed to be in the custody of the office of the district attorney of the county in which such property was seized, subject only to the decree of a court of competent jurisdiction. If sufficient evidence exists, as determined by the district attorney, that any oil or gas seized is unlawful oil or unlawful gas or that any vehicle seized was used to transport such unlawful oil or unlawful gas, said district attorney shall follow the procedures provided in Section 8 of this act dealing with notification of seizure, intent and forfeiture, final disposition procedures, and release to innocent claimants with regard to all property seized by such authorized persons. If sufficient evidence does not exist, as determined by the district attorney, that any oil or gas seized is unlawful oil or unlawful gas or that any vehicle seized was used to transport such unlawful oil or unlawful gas, the district attorney may release such oil or gas or vehicle but shall notify any appropriate state or federal agency of any possible permit or license violations.

C. 1. The owner of a vehicle, upon submission of a written statement, under oath, to the office of the district attorney of the county in which said property was seized that such owner had no knowledge of the unlawfulness of the oil or gas or that the oil or gas became unlawful without his knowledge after the creation of his interest or that the vehicle was being used for the purpose charged without his knowledge, and upon execution of a lien pursuant to this subsection and entry of the lien on the certificate of title, shall be entitled to recover the possession of the vehicle prior to the commencement of the action.

   2. The office of the district attorney of the county in which property was seized shall have a lien upon any vehicle seized pursuant to this section. If the title to the vehicle is not with the person from whom such vehicle was seized, the person having title shall be given notice within five (5) days of such seizure and of the opportunity to recover the vehicle pursuant to this subsection. The lien on such vehicle shall be preferred to all other liens or encumbrances which may attach to or upon such vehicle.

   3. The office of the district attorney claiming the lien within ten (10) days of seizure of the vehicle shall file in the office of the county clerk of the county in which such property was seized a statement verified by affidavit setting forth:

      a. the registration number of the seized vehicle;

      b. the name of the person having title to said vehicle; and

      c. a description of the vehicle including its value. In addition, the office of the district attorney claiming the lien shall provide for the entry of the lien on the certificate of title pursuant to the Motor Vehicle Title Act. Such statement shall be
filed and the lien recorded on the certificate of title prior to the recovery of the vehicle by the owner pursuant to this subsection.

4. Any person having title to the seized vehicle on which a lien is claimed pursuant to this subsection may at any time discharge the lien by depositing with the county clerk of the county in which property was seized a corporate surety bond made payable to the state in an amount not less than the value of the vehicle seized. Within three (3) business days after the deposit of bond is made, the county clerk shall serve upon the office of the district attorney claiming the lien, written notice setting forth:

a. the number of the lien claim;

b. the name of the vehicle owner;

c. the property description shown on the lien claim;

d. the names of the principal and surety; and

e. the bond penalty.

The party seeking to discharge the lien shall prepare and deliver the notice to the county clerk of the county in which the property was seized and pay a fee of Five Dollars ($5.00) to cover the cost of filing and mailing. An abbreviated notice may be used if the same refers to and encloses a copy of the lien claim and a copy of the bond with the clerk's filing stamp thereon. The notice shall be mailed by registered or certified mail at the option of the county clerk.

If a bond is deposited, the district attorney shall have five (5) days after the notice is mailed within which to file a written objection with the county clerk of said county. If a written objection is not timely made, the county clerk shall immediately show the lien released of record. If an objection is timely made, the county clerk shall set a hearing within five (5) days thereafter and notify by ordinary mail both the office of the district attorney and the party making the deposit of the date and time thereof. The only grounds for objection shall be that: The surety is not authorized to transact business in this state; the bond is not properly signed; the amount is less than the value of the vehicle seized; the power of attorney of the surety's attorney-in-fact does not authorize the execution; there is no power of attorney attached if the bond is executed by anyone other than the surety's president and attested by its secretary; or a cease and desist order has been issued against the surety either by the Insurance Commissioner or a court of competent jurisdiction. Within two (2) business days following the hearing the county clerk shall either sustain or overrule the objections and notify the parties of his ruling by ordinary mail. If the objections are sustained, the ruling of the county clerk shall be conclusive for lien release purposes unless appealed within ten (10) days to the district court. If the objections are overruled, the county clerk shall immediately show the lien released of record.

The bond shall: Name the office of the district attorney in which the property was seized as obligee and the party seeking the release as principal; be executed by both the principal and the surety; have a proper power of attorney attached if executed by an attorney-in-fact; be executed by a corporate surety authorized to transact business in this state; and be conditioned that the principal and surety will pay the full amount of the claim as established in any appropriate court proceeding, plus any court costs, but in no event shall the liability of the principal or surety under the bond exceed the bond penalty. The conditions of any bond filed pursuant to this section shall be deemed to comply with the
requirements hereof, regardless of the language or limitations set forth therein, if both the principal and surety intend that the bond be filed to secure a lien release under this section.

The bond shall stand in lieu of the released lien. The bond shall stand liable for such principal, interest, and court costs. The bond principal and surety are necessary parties to an action against the substituted security, and by filing a bond the parties subject themselves to personal jurisdiction in the court where the action is properly filed and may be served with process as in other cases.

5. If the district attorney fails to file a forfeiture proceeding pursuant to Section 8 of this act, upon application of the party filing the bond and the payment of a fee of Ten Dollars ($10.00), the county clerk shall appropriately note on the bond that the same has been released. The clerk shall not incur liability to any lien claimant for the release of a bond in good faith.

6. Upon conviction of the owner of the vehicle for violating the provisions of this act, the vehicle so seized upon which a lien has been filed pursuant to this subsection or any bond posted for the discharge of the lien on such vehicle shall be forfeited to the state pursuant to forfeiture proceedings provided by Section 8 of this act.

7. Upon the acquittal of such person charged with violating the provisions of this section or upon the dismissal with prejudice of said charge against such person or it is shown that the owner of such vehicle was not knowledgable concerning the illegal use of his vehicle, the lien on the vehicle shall be immediately discharged in accordance with procedures for the discharge of liens, or the bond posted shall be returned to the person posting such bond.

Historical Data

The State Auditor and Inspector shall prescribe a uniform system of bookkeeping for the use of all county officials to afford a suitable check upon their mutual acts and ensure a thorough inspection, and to ensure the safety of the state and county funds. He shall have full authority to prescribe a system of bookkeeping for all county officers which shall be in accordance with generally accepted accounting principles, as applied to governmental units, except when in conflict with Oklahoma Statutes, and when necessary instruct or cause to be instructed the state and county officers in the proper mode of keeping the accounts. Provided however, when a conflict with Oklahoma Statutes arises concerning accounting systems for those counties utilizing electronic data processing, the county may request in writing that the State Auditor and Inspector approve an alternate accounting procedure. The State Auditor and Inspector shall have the authority to approve or disapprove such requests. Annually, the State Auditor and Inspector shall provide a report of those counties requesting alternate accounting systems to the Speaker of the House of Representatives and the President Pro Tempore of the Senate. The State Auditor and Inspector shall not change any accounting systems or procedures during the last year of his term of office that would have an impact on the ability of any independent licensed public accountant to provide auditing services to such officers. He shall make a thorough examination of the books, accounts and vouchers of such officers, ascertaining in detail the various items of receipts and expenditures. He shall report to the Governor the refusal or neglect of any state or county officer to obey his instruction. He shall make a report of the result of his examination, which shall be filed in the Office of the State Auditor and Inspector, as well as any failure of duty by any financial officers, and the Governor may cause the result of such examination to be published. Provided, that no county officer shall be required to discard any books or supplies on hand.

**Historical Data**

As used in the Oklahoma Abstractors Law:

1. "Abstract of title" is a compilation in orderly arrangement of the materials and facts of record, in the office of the county clerk and court clerk, affecting the title to a specific tract of land issued pursuant to a certificate certifying to the matters therein contained.

2. "Abstract plant" shall consist of a set of records in which an entry has been made of all documents or matters which legally impart constructive notice of matters affecting title to real property, any interest therein or encumbrances thereon, which are filed or recorded in the offices of the county clerk and the court clerk in the county for which such abstract plant is maintained. Such records shall consist of:

   a. an index in which notations of or references to any documents that describe the property affected are included, according to the property described or in which copies or briefs of all such documents that describe the property affected are sorted and filed according to the property described, which is compiled from the instruments of record affecting real property in the county offices and not copied or reproduced from any county index; and

   b. an index or files in which all other documents, pending suits affecting real property and liens, except ad valorem taxes and special assessments, are posted, entered, or otherwise included, according to the name of the parties whose title to real property or any interest therein or encumbrances thereon is affected, which is compiled from the instruments of record affecting real property in the county offices and not copied from any county index.

3. "Certificate of authority" is the authorization to engage in the business of abstracting in a county in this state, granted to a person, firm, corporation, or other entity, by the State Auditor and Inspector.

4. "Permit" is the authorization to build an abstract plant in a specific county.

5. "Abstract license" is the authorization for a person working for a holder of a certificate of authority to search and remove from county offices county records, summarize or compile copies of such records, and issue the abstract of title.

_Historical Data_
A. The purpose of this act is to provide an orderly means whereby employees of the participating employers who qualify by reason of age, or condition, and service, as herein set forth, may be transferred to inactive service without prejudice and without inflicting undue hardship upon the employees transferred, and to enable such employees to accumulate deferred income reserves for themselves and their dependents to provide for old age, death, and inactive service, and for the purpose of effecting economy and efficiency in the administration of governmental affairs.

B. The System is established as a qualified governmental retirement plan under Sections 401(a) and 414(d) of the federal Internal Revenue Code. The Board shall administer the System in order to comply with the applicable provisions of the federal Internal Revenue Code.

Historical Data

All information, documents and copies thereof contained in a member's retirement file shall be given confidential treatment and shall not be made public by the System without the prior written consent of the member to which it pertains, but shall be subject to subpoena or court order.

**Historical Data**

Prior to its entry into force, an agreement made pursuant to this act shall be filed with the county clerk and with the Secretary of State. In the event that an agreement entered into pursuant to this act is between or among one or more public agencies of this state and one or more public agencies of another state or of the United States, said agreement shall have the status of an interstate compact, but in any case or controversy involving performance or interpretation thereof or liability thereunder, the public agencies party thereto shall be real parties in interest and the state may maintain an action to recoup or otherwise make itself whole for any damages or liability which it may incur by reason of being joined as a party therein. Such action shall be maintainable against any public agency or agencies whose default, failure of performance, or other conduct caused or contributed to the incurring of damage or liability by the state.

Historical Data

Prior to its entry into force, an agreement made pursuant to this act shall be filed with the county clerk and with the Secretary of State. In the event that an agreement entered into pursuant to this act is between or among one or more public agencies of this state and one or more public agencies of another state or of the United States, said agreement shall have the status of an interstate compact, but in any case or controversy involving performance or interpretation thereof or liability thereunder, the public agencies party thereto shall be real parties in interest and the state may maintain an action to recoup or otherwise make itself whole for any damages or liability which it may incur by reason of being joined as a party therein. Such action shall be maintainable against any public agency or agencies whose default, failure of performance, or other conduct caused or contributed to the incurring of damage or liability by the state.

**Historical Data**

A. Except as provided in subsection B of this section, on every contract entered into by any county or local subdivision of the state for an architect, contractor, engineer or supplier of material of Twenty-five Thousand Dollars ($25,000.00) or more, shall be the following signed statement:

STATE OF OKLAHOMA )
)ss.
COUNTY OF )

The undersigned (architect, contractor, supplier or engineer), of lawful age, being first duly sworn, on oath says that this contract is true and correct. Affiant further states that the (work, services or materials) will be (completed or supplied) in accordance with the plans, specifications, orders or requests furnished the affiant. Affiant further states that (s)he has made no payment directly or indirectly to any elected official, officer or employee of the State of Oklahoma, any county or local subdivision of the state, of money or any other thing of value to obtain or procure the contract or purchase order.

__________________________________
(Contractor, architect, supplier or engineer)

Attested to before me this _____ day of ______, 20 ___.

A notarized statement of noncollusion shall not be required on purchase orders to procure materials and equipment; provided, this provision shall not exempt the requirement for a notarized statement of noncollusion on invoices for services or materials and equipment.

B. Any municipality or school district executing a contract with any architect, contractor, supplier or engineer for work, services or materials which are needed on a continual basis from such architect, contractor, supplier or engineer under the terms of such contract, may require that the architect, contractor, supplier or engineer complete a signed affidavit provided for in subsection A of this section which shall apply to all work, services or materials completed or supplied under the terms of the contract or contracts.

Historical Data
Title 75. Statutes and Reports
Chapter 2
Section 14 - Free Copies Of Statutes And Session Laws.
Cite as: O.S. §, __ __

A. The following officers shall be entitled to receive as soon as available from the state without cost copies of the printed volumes of the statutes and session laws of the state published or purchased by the Legislature, or under its authority, for distribution:

1. Each state officer, including the Governor and Lieutenant Governor, the chief administrative officers and assistants of state departments, boards, and commissions, upon written application and request submitted to the Chief Clerk-Administrator of the Oklahoma House of Representatives, within sixty (60) days of January 1 of each year, and said volumes shall be distributed at the discretion of the Chief Clerk-Administrator of the Oklahoma House of Representatives; and

2. Each member of the Legislature; and

3. The Justices of the Supreme Court and the Judges of the Court of Criminal Appeals, and the clerk of said Courts; and

4. The chief administrative officers of the state educational, benevolent, and penal institutions; and

5. The judges of the district courts and district court clerks; and

6. County clerks; and

7. County treasurers; and

8. County assessors; and

9. District attorneys and one assistant district attorney in each county; and

10. Sheriffs; and

11. All members of the Oklahoma Congressional Delegation; and

12. Each library association organized in any county, city, or town in this state for the benefit of the public.

B. Fifty-five (55) copies of the statutes and session laws shall be furnished to the law library of the College of Law of the University of Oklahoma, five copies to be kept for use therein and fifty copies for purposes of exchange.

C. Five (5) copies of the statutes and session laws shall be placed in the library of Oklahoma State University at Stillwater, Oklahoma, for use therein.
D. One hundred ten (110) copies of the statutes and session laws shall be furnished to the Oklahoma Department of Libraries for its use and exchange purposes.

E. The Chief Clerk-Administrator may, in his discretion, furnish from any copies of such laws on hand to state officers other than those specified in this section for the use of their offices.

Historical Data

The county clerks of the several counties of this state, by the first Monday of February next succeeding the time when any regular session of the Legislature shall be held, shall make a requisition upon the Chief Clerk-Administrator of the House of Representatives for as many copies of the laws of said session as may be required to supply one copy to each county or township officer entitled to the same pursuant to the provisions of Section 14 of this title. The Chief Clerk-Administrator shall forward the number of copies called for by said requisition, to said clerk, either by express, or in any other secure manner. The county clerk, upon receiving the laws, shall distribute them to the several officers entitled by law to the same, obtaining a receipt describing the volumes and the date delivered, which shall be filed in the office of the county clerk.

Historical Data

Whenever any person is elected to fill any of the county or township offices, it shall be such person's duty, before taking possession of the office, to procure from the county clerk of his county a copy of the receipt filed by the outgoing officer for any volumes of the laws of this state. A copy of the receipt shall be presented to his predecessor in office, at the time when he assumes the duties of his office, and shall require from his predecessor all the volumes of the laws which he may have received, as shown by the receipt on file with the county clerk. It shall be the duty of said officer, after having received from his predecessor the volumes of the laws, to make out duplicate receipts of the same, one of said receipts to be given to his predecessor in office, and the other to be transmitted to the county clerk to be retained in his office.

**Historical Data**

Any person holding office in this state, or in any county or township thereof, upon relinquishing office to his successor, who fails or refuses to deliver to his successor in office all the volumes of laws that have come into his possession by virtue of holding such office shall be liable, upon conviction, to a fine of Fifty Dollars ($50.00), or to imprisonment in the county jail not exceeding twenty (20) days. The person succeeding to the office of such delinquent shall file a complaint against him. If the person so failing or refusing to deliver said volumes of laws can show to the satisfaction of the judge that said volumes have been destroyed or stolen in a manner for which the said delinquent person should not be held responsible, then no penalty shall be imposed.

Historical Data

Whenever any county or township officer entitled to a copy of the laws of this state shall, through the
neglect or refusal of his predecessor in office to turn such laws over to him, or through loss for which said
person cannot be held responsible, be without such laws, such person is authorized to make a written
requisition upon the county clerk of his county for such volumes of the laws as may be required. The clerk
is authorized to purchase the needed volumes for the price set pursuant to law or written agreement for
such volumes, which said amount shall be allowed by the board of county commissioners of said county
of the official needing such replacement volumes.

Historical Data

If the provisions of any code, title, chapter or article conflict with or contravene the provisions of any former code, title, chapter or article, the provisions of the latter code, title, chapter or article must prevail as to all matter and questions arising thereunder out of the same subject matter.

_Historical Data_

Added by Laws 1985, c. 40, § 1, emerg. eff. April 19, 1985.
West Group shall publish a cumulative supplement annually after the adjournment of each regular session of the Oklahoma Legislature until 2011, corresponding in general appearance to the original volumes and of comparable quality in printing, paper, and binding.

**Historical Data**

The price of the seven-volume set of the Oklahoma Statutes 2001 to the State of Oklahoma and to the citizens thereof shall be Two Hundred Ten Dollars ($210.00) per set, delivered, during a period of one (1) year following the approval and certification of said statutes.

**Historical Data**

A. Each year, the board shall determine the assessments for the ensuing year.

B. 1. Except as otherwise provided by this subsection, the county treasurer shall be responsible for the collection of any assessments and delinquent assessments made pursuant to the provisions of the Oklahoma Irrigation District Act. Such assessments shall be collected as other special assessments according to law. The special assessment book maintained pursuant to subsection E of this section shall be the county treasurer's warrant and authority to demand and receive the assessments and delinquent assessments plus interest due and owing. Such assessments shall become due, payable and delinquent at the same time ad valorem taxes are due, payable and delinquent.

   2. The Board may collect any assessments and delinquent assessments upon written notice to the county treasurer of such collection procedure and as provided for in the official plan of operation for the district. Such assessments shall be due, payable and delinquent on a specific date set by the board annually.

C. Any assessments remaining unpaid after they become delinquent shall bear a penalty of one and one-half percent (1 1/2%) per month, or any part of a month, from the date of delinquency until paid.

D. 1. Assessments collected by the county treasurer shall be certified not later than the first of October of each year to the county treasurer of the county in which the property is situated.

   2. Assessments to be collected by the board which become delinquent shall be certified to the county treasurer of the county in which the property is situated.

E. 1. The certificate shall be substantially in the following form and shall set forth a table or schedule showing in properly ruled columns:

   a. the names of the owners of the property, which may be as they appear in the petition to establish the district until evidence is furnished the district of a change in ownership,

   b. the description of the property opposite the names of the owners,

   c. the total amount of all assessments on the property,

   d. the total amount of all delinquent assessments on the property,

   e. a blank column in which the county treasurer shall record, as applicable, the delinquent assessments collected by the district or the assessments and delinquent assessments collected by the county treasurer,

   f. a blank column in which the county treasurer shall record the date of payment of the amount due and owing to the district, and
g. a blank column in which the county treasurer shall report the name of the person who paid the amount due and owing to the district.

2. The certificate and report shall be prepared in triplicate in a book named "Assessment Book of Irrigation District No. ___, or District Name __________, ________ County, Oklahoma". This district number or name shall also be printed at the top of each page.

3. Two copies of the certificate shall be forwarded to the county treasurer of the county wherein the land is located. The county treasurer shall receive the certificate as a special assessment book, and shall certify it as other special assessment records.

4. It shall be unlawful for any county treasurer to accept payment of the ad valorem taxes levied against any property described therein until the owner has been notified that there is a special assessment noted in the special assessment book.

**Historical Data**

A. If the county treasurer of each county in which lands of the district are located collects any assessments and delinquent assessments, the county treasurer shall make monthly reports of the sums collected. On the first day of each month, the county treasurer shall issue a warrant payable to the district for all sums collected. The county treasurer shall make a report to the district, immediately after October 31 of each year, of the total sums collected and of the assessments not collected for the preceding year.

B. If the board collects assessments and delinquent assessments, the board shall make monthly reports of the sums collected. The board shall make a report to the district, at the annual meeting of the electors, of the total sums collected and of the assessments not collected for the preceding year.

Historical Data

A. 1. All assessments and all costs and expenses of collecting them shall constitute a lien on the lands against which the assessments have been levied. Such lien shall attach the date the assessment certificate is filed in the office of the county treasurer and shall continue until paid. Such lien shall be coequal with the lien of ad valorem taxes and all other taxes and special assessments and shall be prior and superior to all other liens.

2. Delinquent assessments to be collected by the county treasurer pursuant to Section [82-277.7] of this title shall be collected in the same manner and at the same time as delinquent ad valorem taxes are collected. Any tax sale shall include all charges, and such lien may be evidenced by any ad valorem tax sale certificate including said charge substantially in the form required by law.

3. For delinquent assessments to be collected by the board pursuant to Section 277.7 of this title, any actions by the board to enforce a lien established pursuant to this section shall be maintained in the same manner as actions to enforce a mortgage or deed of trust.

B. If any assessment is declared invalid, the board shall immediately amend all proceedings, remedy all defects or irregularities and make and provide for the collection of new assessments.

C. Unless expressly declared to the contrary, no warranty deed or deed made pursuant to a judicial sale shall warrant against any portion of any assessment or assessments levied pursuant to this section except installments due before the date of such deed.

Historical Data

Within ten (10) days after the said district has been declared a corporation by the court, the clerk of the court shall transmit to the Secretary of State, and the county clerk in each of the counties having lands in said districts, copies of the findings and the decree of the court incorporating said district.

The same shall be filed and recorded in the office of the Secretary of State in the same manner as articles of incorporation are now required to be filed and recorded under the general law concerning corporations and copies shall also be filed and recorded in the office of the county clerk of each county in which a part of the district may be, where they shall become a permanent record, and the county clerk of each county shall receive a fee of Two Dollars ($2.00) for filing, recording and preserving the same, and the Secretary of State shall receive for filing and recording said copies such fees as now are or hereafter may be provided by law for like services in similar cases.

**Historical Data**

Laws 1955, p. 472, Sec. 3.

Laws 1923-24, c. 139, p. 166, § 8; Laws 1955, p. 472, § 3.
This act may be cited as the "Rural Water, Sewer, Gas and Solid Waste Management Districts Act."

Historical Data

Laws 1972, c. 254, § 1; Laws 1975, c. 170, § 1, emerg. eff. May 21, 1975.
This act shall be known as the "Workers' Compensation Act."

**Historical Data**

There is hereby created in each county of the state a county board of health, which shall consist of five (5) members, who shall serve without compensation, and who shall be residents of the county, appointed as follows:

(a) The State Commissioner of Health shall appoint one member, whose term shall expire on June 30, 1964, and each four (4) years thereafter.

(b) The State Commissioner of Health shall appoint another member, whose term shall expire on June 30, 1965, and each four (4) years thereafter.

(c) The judge of the district court shall appoint one member, who shall be the holder of a school administrator's certificate issued by the State Board of Education, and whose term of office shall expire on June 30, 1966, and each four (4) years thereafter.

(d) The Board of County Commissioners shall appoint one member, who shall be a doctor of medicine, doctor of osteopathy, or, if no doctor of medicine or doctor of osteopathy is available, the board of county commissioners may appoint a dentist, optometrist, or registered nurse. The term of office of such member shall expire on June 30, 1967, and each four (4) years thereafter.

(e) The board of county commissioners shall appoint another member who may be a member of the board of county commissioners, and who shall serve at the pleasure of the board of county commissioners.
Title 63. Public Health and Safety
Chapter 1
Public Health Code
Article Article 2 § 1-202 - County Board of Health - Powers and Duties.

The county board of health shall have the following powers and duties:

(a) organize by electing a chairman and other necessary officers annually; and meet at such times, in such manner and upon such notice as the board shall prescribe. Provided, that the board shall meet at least two times each year.

(b) establish and maintain a county department of health, if the same, in the opinion of the board, will be to the best interest of the county.

(c) enter into agreements with county boards of health of other counties, and with the governing boards or boards of health of cities, towns and school districts lying wholly or partly in the county, for the establishment and operation of district or cooperative departments of health.

(d) prepare and submit to the county excise board, annually, an estimate of its needs, and needs for the operation of the county department of health, if any, or for its proportionate part of the costs of operation of a district or cooperative department of health, if it has entered into an agreement therefor.

(e) advise with the State Commissioner of Health on matters pertaining to public health in the county, and as to the appointment of the county superintendent of health or the medical director of the county, district or cooperative department of health.

(f) adopt regulations, which shall be subject to the approval of the State Commissioner of Health, not inconsistent with law and rules and regulations of the State Board of Health, to protect the public health in the county in emergencies.

Historical Data
(a) There is hereby created the office of county superintendent of health for each county that does not maintain a county department of health and that does not participate in the maintenance of a district department of health.

(b) The county superintendent of health shall be a regularly practicing physician, of good standing and of good moral character, and shall be a resident of the county for which he is appointed. He shall be appointed by, and shall serve at the pleasure of, the State Commissioner of Health. He shall be compensated for his services at a rate to be fixed by the board of county commissioners, subject to the following limitations: In counties having a population of not more than ten thousand (10,000), as shown by the last preceding Federal Decennial Census, he shall be paid not less than Two Hundred Dollars ($200.00) per annum; in counties having such a population of more than ten thousand (10,000) and not more than twenty thousand (20,000), he shall be paid not less than Three Hundred Dollars ($300.00) per annum; in counties having such a population of more than twenty thousand (20,000) and not more than forty thousand (40,000), he shall be paid not less than Five Hundred Dollars ($500.00) per annum; in counties having such a population of more than forty thousand (40,000) and not more than fifty thousand (50,000), he shall be paid not less than Seven Hundred Dollars ($700.00) per annum; and in counties having such a population in excess of fifty thousand (50,000), he shall be paid not less than One Thousand Five Hundred Dollars ($1,500.00) per annum.

Historical Data
The county superintendent of health, under the supervision of the State Commissioner of Health, shall have the following powers and duties: Abolish nuisance that are inimical to public health; isolate persons infected with dangerous, communicable infectious or contagious diseases, and take appropriate action to control or suppress, or to prevent the occurrence or spread of such diseases; enforce emergency health regulations the County Board of Health; enforce the provisions of this Code, and rules and regulations of the state board of health, that are applicable to his county; and perform such other duties and functions as may be required of him by the Commissioner.

Historical Data
Title 63. Public Health and Safety
Chapter 1
Public Health Code
Article Article 2 § 1-205 - Establishment and Maintenance of County Department of Health - Formation of Health District and Cooperative Departments of Health.

(a) The county board of health may, with the approval of the State Commissioner of Health, establish and maintain a county department of health, the maintenance and operation of which is hereby declared to be a function of county government for which appropriations may be made from the general fund of the county and the proceeds of a levy made in accordance with Section 9a, Article X, Oklahoma Constitution.

(b) The county boards of health of two or more counties may, with the approval of the Commissioner, form a health district composed of such counties for public health purposes. The health district shall have a district department of health which shall be operated, in such counties, in the same manner as county departments of health.

(c) Cooperative departments of health may be formed by agreement between the county board of health of any county maintaining a county department of health, or the county boards of health of counties in a health district, and the governing boards of cities, towns, and school districts lying wholly or partly in such county or health district. Any such agreement shall stipulate what health services will be provided to the cities, towns and school districts, which may be all or any of the services that may be provided by a county department of health, and shall also fix the amounts of funds to be paid by the cities, towns, and school districts for the services. All agreements made under the provisions of this section shall be subject to the approval of the State Commissioner of Health.

(d) A county department of health, a district department of health and a cooperative department of health shall be under the direction of a medical director, who shall perform his duties under the supervision of the Commissioner, and who shall, in addition to his other duties, perform the same powers, duties and functions in the county, in the health district, or in the cooperative department, as is provided by law for county superintendents of health. The Commissioner shall appoint and fix the duties and compensation of the medical director, who shall be a physician licensed under the laws of this state, and shall employ and fix the duties and compensation of such other personnel as he deems necessary for the operation of the county department of health, the district department of health, or the cooperative department of health, all such personnel to be employed under provisions of the Oklahoma Personnel Act and paid by state warrant. Reimbursements to the State Department of Health shall be paid by the county from the Section 9a of Article X of the Oklahoma Constitution, mill levy revenues, payable for the benefit of such county health department, district department of health, or the cooperative department of health and payable within thirty (30) days of receipt of an invoice therefor. Provided that, in any such local health department operating under the direction of a
medical director who serves less than full time, the Commissioner may delegate nonmedical administrative duties to another employee of the county, district, or cooperative health department.

(e) The board of health of any county may contract with the department of health of any neighboring county or the State Department of Health to provide the county any or all public health services. The county receiving the services shall pay the department rendering the services according to a schedule of fees and payments mutually agreed upon by the State Board of Health and the county or counties affected. Such schedule of fees and payments shall be equal to the cost of the services provided.

Historical Data
A. A county department of health, a district department of health, a cooperative
department of health, and a city-county department of health shall, in their respective
jurisdictions:

1. Maintain programs for disease prevention and control, health education, guidance,
maternal and child health, including school health services, health in the working
environment, nutrition and other matters affecting the public health;

2. Provide preventive services to the chronically ill and aged;

3. Maintain vital records and statistics;

4. Assist the State Commissioner of Health in the performance of official duties, and
perform such other acts as may be required by the Commissioner; and

5. Enter into written agreements with the governing body of any municipality or county
for the performance of services within the respective jurisdictions and authorities that are
necessary and proper pursuant to the authority granted to municipalities and counties by
the Constitution and the laws of this state.

B. A county department of health, a district department of health, a cooperative
department of health, and a city-county department of health may maintain programs for
mental health and day care for children.

C. Nothing contained herein relating to pollution shall be in conflict with the existing
jurisdiction of any other state environmental agency.

D. Except as otherwise provided by law, responsibility for the licensing and inspection of
nursing facilities and specialized facilities, as defined in the Nursing Home Care Act and
for the enforcement of state health and safety standards applicable to such facilities, shall
be reserved to the State Department of Health and shall be exercised pursuant to the
provisions of the Nursing Home Care Act.

E. Except as otherwise provided by law, responsibility for the licensing and inspection of
any establishment where food or drink is offered for sale or sold, in accordance with the
provisions of Section 1-1118 of this title, and for the enforcement of state health and
safety standards applicable to such establishments, shall be reserved to the State
Department of Health.
Cooperative departments of health may be formed by agreement between the county board of health of any county maintaining a county department of health, or the county boards of health of counties in a health district, and the governing boards of cities, towns, and school districts lying wholly or partly in such county or health district. Any such agreement shall stipulate what health services will be provided to the cities, towns, and school districts, which may be all or any of the services that may be provided by a county department of health, and shall also fix the amount of funds to be paid by the cities, towns, and school districts for the services. All agreements made under the provisions of this section shall be subject to the approval of the State Commissioner of Health.

Historical Data
Title 63. Public Health and Safety
Chapter 1
Public Health Code
Article Article 2 §1-208 - Funds for Operation of Health Departments.

Cite as: O.S. §, __ __

(a) It shall be the duty of the county excise board of each county if funds are available to make necessary appropriations to provide sufficient funds to pay the amounts due under any agreement entered into by the county board of health, or by any city, town, or school district of the county, for or in connection with a district department of health or a cooperative department of health; and such funds shall be accounted for, obligated, expended and disbursed as directed by the State Commissioner of Health, who may require any or all such funds to be combined with others to be used for similar or related purposes.

(b) The Commissioner may enter into agreements with county boards of health, and with city-county boards of health, whereby state funds will be used in conjunction with county funds for the operation of county, district, cooperative and city-county departments of health. The Commissioner may pay such funds on a reimbursement or percentage of budgetary expenditures basis, or other basis; and if directed to do so by the Commissioner, the county clerk shall add the amount of any such funds to specified items of appropriation, and no further action or appropriation by the county excise board shall be required to make such funds available for expenditure.

Historical Data
(a) The State Board of Health may establish regional guidance centers for regions designated by the Board, such regions to be selected by the Board on the basis of area, geographical location, population, and other factors deemed essential to indicate a need for guidance services. The center for a region shall be in a county having a county department of health or participating in a cooperative, district, or city-county department of health, and shall be under the administrative direction of the medical director of the county, cooperative, district, or city-county department of health, and under the supervision of the State Commissioner of Health. The county board of health or the city-county board of health of a county served by a regional guidance center and the State Commissioner of Health may enter into agreements for payment of operating expenses of the center, and the county board of health, or city-county board of health, may include an amount for its part of the costs in its budget or annual estimate of needs.

(b) The State Board of Health shall adopt rules, regulations, and standards for the operation of regional guidance centers, and to carry out the purposes of this section; and may formulate a schedule of fees to be charged for guidance services furnished to persons who are financially able to pay for the services. The State Board of Health may enter into agreements with individuals and with public or private agencies for services to be furnished to a guidance center and may also enter into agreements to furnish guidance services to public or private agencies. All fees collected shall be remitted to the State Commissioner of Health, who shall deposit the same in a special account in the State Treasury. Such fees shall be accounted for by region of source and shall be used by the State Commissioner of Health to provide guidance services in the regions from which the fees are derived. County funds payable under agreements entered into under provisions of the preceding paragraph shall be accounted for, obligated, expended and disbursed as directed by the State Commissioner of Health. Provided, however, that by agreement between a county or city-county board of health and the Commissioner of Health, such county funds may be remitted to the State Commissioner of health who shall deposit such funds in the same special account in the State Treasury created for fees collected and shall be disbursed as is provided for fees.

(c) Guidance services furnished in a region under the provisions of this section shall, subject to existing laws, include evaluation, counseling, and referral for treatment, when indicated, of individuals with emotional or behavioral problems, and other persons in need of guidance services; consultant services to law enforcement agencies, schools, courts, other state or local agencies, and other persons or agencies concerned with persons or families with mental health and/or child development problems; and other guidance services that are now or may be in the future authorized to be performed by the State Department of Health or local departments of health.
Title 63. Public Health and Safety
Chapter 1
Public Health Code
Article Article 2 §1-209 - Cities and Towns - Health Authorities - Ordinances.

Cite as: O.S. §, __ __

A. 1. Except as may be otherwise provided by city charter, the governing board of each city or incorporated town shall serve, ex officio, as the board of health for such city or town, and shall appoint, and fix the duties and compensation of, a health officer and other personnel to enforce the ordinances of such city or town relating to public health.

2. Except as otherwise provided by this subsection, the governing board may adopt such ordinances and rules as it deems necessary for the protection of the public health; provided such ordinances and rules are not inconsistent with state laws or rules of the State Board of Health. The governing board shall enforce such laws and rules as may be required by the State Commissioner of Health and may, by agreement with the medical director of the county or district department of health, delegate to such department the authority to enforce ordinances of the city or town relating to public health. Except as otherwise provided by law, responsibility for licensing, regulation and inspection of nursing facilities and specialized facilities, as defined in the Nursing Home Care Act and for enforcement of state health and safety standards applicable to such facilities, shall be reserved to the State Department of Health and shall be exercised pursuant to the provisions of the Nursing Home Care Act.

3. Except as otherwise provided by law, responsibility for the licensing and inspection of any establishment where food or drink is offered for sale or sold, in accordance with the provisions of Section 1-1118 of this title, and for the enforcement of state health and safety standards applicable to such establishments, shall be reserved to the State Department of Health.

B. The governing board of each city or incorporated town may adopt and enforce such ordinances as it deems necessary for the protection of the environment, provided such ordinances are not inconsistent with state laws or rules of the Environmental Quality Board. The governing board may, by agreement with the Department of Environmental Quality, delegate to the local representative of the Department of Environmental Quality the authority to investigate ordinances of the city or town relating to the environment and submit such investigative results to the clerk of the city or town.

Historical Data
Title 63. Public Health and Safety
Chapter 1
Public Health Code
Article Article 2 §1-209.1 - County Boards of Health as Sponsoring Agency for National Health Service Corps Assignees.

Cite as: O.S. §, __

There is hereby created authority for county boards of health as established under Title 63, Chapter 1, Public Health Code, Section 1-202, to be the sponsoring agency for our National Health Service Corps assignees as established by Public Law 91-623, known as the Emergency Health Personnel Act of 1970. This authority with the concurrence of the Commissioner of Health shall extend to include the sponsoring agency establishing rules of collection of fees for such personnel and disbursement of the fees in accordance with agreements reached by the U.S. Public Health Service in the assignment of Corps personnel under the sponsorship of the county health board.

Historical Data
There is hereby created in any county of the State of Oklahoma with a population of more than two hundred twenty-five thousand (225,000), according to the latest Federal Decennial Census, and containing within its boundaries a city with a population of more than one hundred fifty thousand (150,000), according to the latest Federal Decennial Census, a city-county board of health composed of nine (9) members. The membership of the Board shall be composed of five members appointed by the city council of such city, or city commission, whichever applies, and four members appointed by the board of county commissioners of such county. Each member shall serve a term of six (6) years, except, that of the members initially appointed by the city council, or city commission, whichever applies, one member initially appointed shall serve a term of two (2) years, one member initially appointed shall serve a term of three (3) years, one member initially appointed shall serve a term of four (4) years, one member initially appointed shall serve a term of five (5) years, and one member initially appointed shall serve a term of six (6) years; provided, however, that in any such city having a city board of health created under its charter provisions, the members of such city board of health and the tenure of the city board of health members of the city-county board of health shall be coterminous with the city board of Health. Of the members initially appointed by the board of county commissioners, one member initially appointed shall serve a term of two (2) years, one member initially appointed shall serve a term of three (3) years, one member initially appointed shall serve a term of five (5) years, and one member initially appointed shall serve a term of six (6) years. The appointing authority shall appoint new members as the terms of office of its initial appointees expire. Wherever a city-county board of health is now in existence, the current board members shall be retained, until the termination of their present appointment, by the appointing authorities.

Historical Data
A. The board of county commissioners of any county in this state may create a circuit engineering district with any other county or counties located within its Association of County Commissioners of Oklahoma district. The objectives of the circuit engineering district shall be:

1. To allow county governments to make the most efficient use of their powers by enabling them to cooperate with each other and other units of government on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population and other factors influencing the needs and development of county government;

2. To provide research and research support to county government;

3. To provide assistance to county governments in performing the functions delegated by law including, but not limited to, the operation of road maintenance, construction, inspection, and equipment purchases and management;

4. To conduct public discussion groups, forums, panels, lectures, and other similar programs;

5. To present courses of instruction and education;

6. To obtain, develop and present scientific and all other types of information relative to the operation of the public transportation system in this state;

7. For long-range planning and growth of the transportation system within the circuit engineering district and other circuit engineering districts within this state; and

8. To provide services to counties in a coordinated manner that will improve the quality of the transportation system and be cost effective.

B. The authority of the circuit engineering district shall be as follows:

1. To comply with and carry out the provisions of the Interlocal Cooperation Act;

2. To advise and assist its members with how to implement and make an effective transportation plan for the best interest of each member of the circuit engineering district;

3. To prepare such programs of research as may be necessary and advisable in carrying out its purposes;
4. To contract for services with persons, firms or units of government to carry out the purposes of the circuit engineering district;

5. To provide periodic reports for the circuit engineering district or for its members as may be required by federal or state legislation or regulations pertaining thereto, and as are within the scope and range of the purpose of the circuit engineering district;

6. To acquire and hold property for its use and to incur expenses to carry out its functions;

7. To receive gifts, contributions and donations to carry out the purposes for which it is formed;

8. To assess its members for the services rendered in carrying out its functions;

9. To apply for, contract for, administer, receive and expend funds or grants from any participating member, the State of Oklahoma, the federal government, or any other source; and

10. To publish studies in connection with its work which may be of benefit to its members or other agencies within and outside of the circuit engineering district.

C. Circuit engineering districts may, by affirmative vote of their board, determine that the association representing the county commissioners of Oklahoma be designated to negotiate for services, required by law or necessity, on behalf of the circuit engineering districts.

D. The circuit engineering district may, from time to time, as its board of directors deems necessary, cause to be formed legal trusts which shall be formed to promote and develop specific projects. The primary goal of each trust created pursuant to this subsection shall be the economic growth and development within the district. However, the trust shall be limited to functions within the category for which it is specifically organized. The trust shall be totally responsible for its contractual obligations and holdings, holding the circuit engineering district harmless for claims or liabilities created by the trust.

E. The board of directors of the circuit engineering district shall elect a liaison officer. The liaison officer shall be a nonvoting member of each trust formed pursuant to subsection D of this section. The liaison shall be permitted to attend all meetings and enter into all discussions of the trust’s board of trustees, and shall report all actions to the board of directors of the circuit engineering district.

F. The circuit engineering district shall conduct an independent audit upon completion of each fiscal year.

G. The board of directors may employ an attorney to provide legal research, advice and opinions on contracts and other matters which may come before the board of directors.

H. The State Auditor and Inspector shall prescribe the necessary rules, forms and procedures to provide for the efficient and timely means by which the pool purchase of supplies and equipment may be accomplished on behalf of the participating counties. The rules, forms and procedures developed by the State Auditor and Inspector for pool purchasing may be utilized by the Oklahoma Department of Transportation County Advisory Board in coordination with the circuit engineering districts for the purpose of pool purchasing utilizing funds from the County Road Machinery and Equipment Revolving Fund. For the purpose of obtaining access to pricing and
bids available on a national level, counties shall be eligible to participate in such pool purchasing in a manner as determined by the State Auditor and Inspector.

I. Circuit engineering districts may participate in the County Road Machinery and Equipment Revolving Fund pursuant to the provisions of Section 302.1 of this title.

J. Circuit engineering districts are authorized to organize a statewide board consisting of the chairpersons duly elected by each of their respective circuit engineering districts. The statewide board may conduct business and coordinate activities as determined by the members of the circuit engineering districts subject to the provisions of this act.

Historical Data
A. It shall be the duty of the board of county commissioners to place the management and control of a county hospital either under a board of control composed of five, seven, or nine members, or to lease the hospital and equipment therein to a public trust or to an organization authorized to transact business in this state, the principal purpose of which is providing health care services and which can demonstrate to the board of county commissioners its financial and managerial ability to operate the hospital.

B. Unless the hospital is to be leased as provided in this section, the board of county commissioners shall appoint the members of the board of control who shall be residents of the county, not more than three of whom may be residents of the city or town in which the hospital is located. Members of the board of control shall hold office, as follows: Five-member board - one for one (1) year; two for two (2) years; and two for three (3) years. Seven-member board - two for one (1) year; two for two (2) years; and three for three (3) years. Nine-member board - three for one (1) year; three for two (2) years; and three for three (3) years. The board of county commissioners shall appoint successors for members of the board of control whose terms have expired. Successors shall serve for a term of four (4) years; provided, the board of county commissioners may at their discretion call an election for the purpose of electing such successors with the cost of the election to be paid for by the county. Filings for election shall be made with the county election board which shall conduct the election. No member of the board of control shall hold any state, county or city elective office while serving on the board of control. Members of the board of control shall receive no salary or compensation for their services, but may be reimbursed for any actual and necessary expenditures incurred in the performance of their duties upon presentation of an itemized statement of such expenses duly verified, filed with the secretary, if every attending member of the board votes in the affirmative at any regular board meeting. Vacancies in the board of control occasioned by removal, resignation or otherwise shall be filled in like manner as original appointments, to hold office during the unexpired term for which the member was appointed.

C. 1. If, by a two-thirds (2/3) vote, the board of county commissioners determines that it is in the best interest of the county, it may in lieu of operation of the hospital through a board of control lease the hospital and equipment therein to an organization authorized to transact business in this state, the principal purpose of which is providing health care services, and which can demonstrate to the board of county commissioners its financial and managerial ability to operate the hospital.

2. The lease shall require that the lessee shall be responsible for all costs of operation and maintenance.
3. The lessee is specifically authorized to mortgage, with appropriate remedies, including the right of foreclosure, its leasehold interest in the real and personal property comprising the hospital and equipment for the purpose of securing or refunding indebtedness incurred in connection with the related hospital or equipment.

4. a. If the lessee is a public trust, the lessee, by a two-thirds (2/3) vote of its board of trustees and with the approval of the board of county commissioners by a two-thirds (2/3) vote, may assign its leasehold interest or sublease the real and personal property comprising the hospital and equipment to an organization authorized to transact business in this state, the principal purpose of which is providing health care services, and which can demonstrate to the board of trustees and to the board of county commissioners its financial and managerial ability to operate the hospital.

b. If the lessee is other than a public trust, the lessee, by a two-thirds (2/3) vote of the lessee's governing board and with the approval of the board of county commissioners by a two-thirds (2/3) vote, may assign its leasehold interest or sublease the real and personal property comprising the hospital and equipment to a public trust or to an organization authorized to transact business in this state, the principal purpose of which is providing health care services and which can demonstrate to the board of county commissioners its financial and managerial ability to operate the hospital.

D. Any lease, sublease, or assignment of leasehold interests executed prior to the effective date of this act that meets the requirements of this section is hereby declared to be valid.

Historical Data

Title 19. Counties and County Officers
Chapter 17 § 790.1 - Oath - Organization and Meetings - Power and Duties - Funds Established - Facsimile Signature Machine.

Cite as: O.S. §, __ __

(a) Upon the appointment of a board of control to manage a county hospital, the members of the board of control shall within ten (10) days after their appointment qualify by taking an oath in the form required of county officers, organizing the board of control by the election of one as chairman, one as vice-chairman, one as secretary, and one as treasurer, however, the secretary and treasurer may be the same person, and electing or appointing such other officer or officers as they may deem necessary, but only the treasurer shall be bonded. The proportional share of the county blanket bond premium for such person shall be paid out of the county hospital fund. Every one (1) year thereafter, at the first meeting of the board of control following the appointment or reappointment of board members, a reorganization meeting shall be held and officers selected as hereinbefore stated. Such board of control shall hold meetings at least once each month, shall keep a complete record of all its proceedings, and a majority of said board shall constitute a quorum for the transaction of business. The district attorney, or his assistant, shall serve as attorney for the board of control without additional compensation, however, the board may employ other counsel and pay for such service from the general funds of such hospital, provided a majority of the board shall determine such employment to be in the best interest of the hospital. No member of the board of control shall have a personal pecuniary interest either directly or indirectly in any purchases or contracts for said hospital unless the same are purchased or awarded by competitive bids.

(b) The board of control shall in management of a county hospital:

1. Have exclusive control, supervision, care and custody of the grounds, property, and buildings purchased, constructed, leased, or set apart for such hospital purposes.

2. Employ a competent administrator as the executive officer of the hospital and fix his compensation. He shall be covered by the county blanket bond and the proportional share of the premium shall be paid out of the county hospital fund.

3. Establish the fiscal year of the hospital and, not later than ninety (90) days after close of the fiscal year, file with the county clerk of said county a report of the proceedings with reference to such hospital and a statement of all receipts and expenditures during the preceding fiscal year, and shall adopt a budget, such budget to show the amount necessary to maintain and improve said hospital for the ensuing fiscal year. A complete audit to be required at the end of each fiscal year is to be performed by a licensed accountant.

4. Cause not less than one of its members to visit and inspect said hospital at least once each month. It shall be the duty of the board of control to admit, upon recommendation of
a physician, without expense to the patient, all county charity patients certified to be such
by said board of control, in need of medical or surgical treatment; and all other patients
admitted to said hospital for treatment shall be charged a just and reasonable price for
their medical and surgical treatment while in the custody of said hospital.

5. Adopt a policy of admission of patients for said county hospital.

6. Have authority to authorize said hospital to be a member of and maintain membership
in any local, state, or national group association organized and operated for the promotion
of the public health and welfare or the advancement of the efficiency of hospital
administration and in connection therewith to pay dues and fees therefor from the county
hospital fund.

7. Have authority to establish or participate in health related educational programs.

8. Have authority to procure and pay out of the county hospital fund premiums on any
and all insurance policies required for the prudent management of the hospital, including
but not limited to public liability, professional malpractice liability, workmen's
compensation, vehicle liability, life, health and accident plans, and to make contributions
to the Public Employees' Retirement System of the state. Said insurance may include as
additional insureds the board of control and employees of the hospital.

9. Determine when there is a surplus in any of the funds of the hospital and if so
determined may invest such surplus in United States Government Bonds or insured
securities or in insured time deposits until such time as in the judgment of the board of
control it is deemed advisable to use such funds for hospital purposes, including but not
limited to the purchase of equipment, repair, remodeling, or new construction of hospital
property.

10. Either as a board or through the administrator, use reasonable diligence and efforts to
make collections of accounts for hospital services rendered.

11. Have authority to adopt such bylaws, rules and regulations as they deem desirable for
their own guidance and the administration of the hospital, not inconsistent with the law.

12. Do all things necessary for the management, control, and government of said hospital
and exercise all the rights and duties pertaining to hospital boards generally, unless such
rights are specifically denied or prohibited by law.

(c) In the operation of a county hospital by the board of control the following funds shall
be established in connection with a county hospital:

1. The proceeds from the sale of bonds as provided in Section 784 of this title, shall be
deposited in a fund known as the "county hospital bond fund" in the treasury of the
county, which shall be paid out by the county treasurer upon the orders of the board of
county commissioners from time to time as the same is needed.
2. The proceeds from the tax levy provided by Section 786 of this title, and funds received by the hospital for services or otherwise not specifically designated to a special fund by the board of control shall be deposited in the treasury of the county in the "county hospital fund". Current receipts by the hospital, including tuition fees of any school operated by the hospital, shall be deposited in said fund at least every week. Such money in the "county hospital fund" shall be paid out only upon itemized and acknowledged claims duly approved by the board of control or in the procedure prescribed by said board by warrants drawn by the administrator or such other person as may be designated by the board of control, which warrants must be authenticated by the treasurer of the board of control or a duly qualified officer of the board of control. If a county hospital shall operate a home for nurses, then the current receipts of said home for nurses shall be deposited with the county treasurer in the Home for Nurses Fund.

(d) The board of control may by resolution establish such other funds as it deems advisable for the efficient and proper management of the hospital, which may or may not be in the county treasury, and prescribe the procedure for the handling, expending, and withdrawal of such funds. All checks to be signed by the administrator or his assistant and one member of the board of control.

1. If a majority of the board of control shall vote in favor of the establishment of a refund account, then the board shall designate a bank, and set up an account. Thereafter, when it becomes necessary to refund monies to a patient for the overpayment of an account, a check shall be drawn on said refund account, and after said check has been signed by the administrator or his designee and one member of the board of control, the same shall be delivered to said patient. The account may be replenished as deemed necessary.

After the establishment of said account, the administrator shall certify the list of actual refunds which have been made to patients during the interim since last approval. Upon acceptance by the board of control, the certified list of refunds shall be used to support the preparation of a warrant to be drawn on the county treasurer and charged to county hospital fund for the replenishment of said refund account.

2. If a majority of the board of control shall vote in favor of the establishment of a salary account, the board shall then designate a bank covered by F.D.I.C., set up an account, and deposit a warrant drawn upon the "county hospital fund", not to exceed One Thousand Dollars ($1,000.00) in amount, to open the account, and the necessary resolutions requisite to the establishment of an account shall be performed. Thereafter, as soon as the complete payroll has been prepared, a warrant shall be drawn upon the "county hospital fund" for the amount of the payroll and deposited in the salary fund of _______ Hospital. The individual payroll checks shall be signed by the administrator or his designee and one member of the board of control.

3. If a majority of the board of control shall vote in favor of the establishment of a nursing home operating account, then a bank account shall be opened in a bank designated as a state or county depository.
Thereafter the board of control shall draw a warrant on the county treasurer to be charged to the nursing home fund, said warrant to be in the exact amount of a certified list of current obligations of said nursing home. Said list shall be drawn by the administrator and certified by him to the board of control and shall contain the details of all expenditures to be made for the nursing home for the previous months' operations including salaries.

The proceeds of said warrant shall then be deposited in the nursing home operating account in the bank above designated. Thereafter the administrator shall prepare individual checks in payment of the list of current obligations. Provided, however, that said checks shall be signed by the administrator and by one member of the board of control.

4. If a majority of the board of control shall vote in favor of the establishment of a petty cash account, then a warrant shall be drawn on the county treasurer in an amount not to exceed the sum of One Hundred Dollars ($100.00). The warrant shall be charged by the county treasurer to the hospital fund. The proceeds of said warrant shall be used for the payment of small bills for freight, postage due, minor expenses, et cetera, all of a minor amount; and the hospital shall secure proper receipts for the disbursement of said proceeds.

Thereafter, the administrator shall certify the list of petty expenditures, and, after approval by the board of control, a warrant shall be drawn on the county treasurer, county hospital fund, for the replenishment of said petty cash account.

Likewise, and in the same manner, a petty cash account may be established in any nursing home or related institution of the same if operated by the hospital.

5. If a majority of the board of control shall vote in favor of the use of a facsimile signature machine in signing checks upon the "county hospital fund" or any other fund, a machine shall be utilized to imprint the facsimile signature of the administrator and the treasurer of the board of control upon said checks. Proper procedures must be implemented to control the use of the signature machine; such controls to be established by the board of control. Any person having a key to operate the machine shall be bonded by the county blanket bond and the company furnishing the machine shall furnish a surety bond in an amount not less than Ten Thousand Dollars ($10,000.00) to protect and indemnify against bogus or forged checks or warrants from being issued from the machine.

(e) Any unencumbered balances in any of the funds of the county hospital at the close of the fiscal year shall not lapse, but shall be carried forward to the next fiscal year.

(f) The provisions of the Oklahoma Statutes relative to counties or funds of counties, except Sections 781 et seq. of this title shall not be applicable to county hospitals.
Historical Data

Title 19. Counties and County Officers
Chapter 19A § 863.1 - City-County Cooperative Planning Commission and County Board of Adjustment
Created in Certain Counties.

Cite as: O.S. §, __

For the purpose of cooperating with the State of Oklahoma in conserving the natural resources of the state, and in promoting the health, safety, peace, morals and general welfare of the people of the state, there may be provided in all applicable counties of the state, city and county planning and zoning, in the manner herein provided, and for that purpose there are hereby created in each of such applicable counties a city-county cooperative planning commission and a county board of adjustment with the respective powers and duties as set out in this act.

Historical Data

Title 19. Counties and County Officers
Chapter 26
City-County Park and Recreation Act of Oklahoma §1002 - Purpose - Commission Created.

The purpose of this act is to foster and promote the establishment, maintenance and operation of city-county park and recreation systems in order to give all of the citizens of the counties affected hereby equal access to a comprehensive system of recreational facilities. It is the policy of the state to encourage the formation of such cooperative park and/or recreation systems to the end of avoiding unnecessary duplication in the maintenance and operation of public recreational facilities.

In order to make adequate recreational services available to the residents of the more densely populated counties of this state, to provide for the most efficient development of recreational facilities for such counties and to provide for each of such counties a city-county park and recreation system, there is hereby created in each such county which avails itself of the provisions of this act a city-county park and recreation commission, with the powers and duties set out in this act.

Historical Data

Title 19. Counties and County Officers
Chapter 26
City-County Park and Recreation Act of Oklahoma § 1004 - Commission Membership - Tenure - Vacancies - Compensation - Expenses.

Cite as: O.S. §, __ _

The city-county park and recreation commission shall consist of eleven (11) members. Five of the members shall be appointed by the mayor of the city subject to approval of the governing body thereof. Four of the members shall be appointed by the board of county commissioners. The mayor of the city and the chairman of the board of county commissioners shall be members of the commission and shall be entitled to vote on all matters. The initial appointments by the city shall designate two members to serve a term of three (3) years, two members to serve a term of two (2) years, and one member to serve a term of one (1) year. The initial appointments by the county shall designate one member to serve a term of three (3) years, two members to serve a term of two (2) years, and one member to serve a term of one (1) year. Provided, that the terms of such initial appointees and the terms of all future appointees of both the city and county shall terminate July 31 of that year in which they expire, regardless of the calendar date when such appointments are made. Subsequent appointments of either the city or the county shall be for three-year terms, except in the case of an appointment to fill a vacancy in the membership of the commission, which latter appointment shall be for the balance of the unexpired term of the member whose death, resignation, or removal has created the vacancy. Members shall not be eligible to succeed themselves after serving two consecutive terms. A member of such commission once qualified can thereafter be removed only for misconduct or neglect of duty during his term of office after notice and hearing before the governing board that appointed him. All members of the commission shall serve thereon without compensation. Expenses which are incurred by members pursuant to prior specific authorization by the board of county commissioners and the governing body of the city shall be reimbursed, provided, that expenses incurred for transportation, meals and lodging shall be reimbursed only if incurred in connection with authorized travel outside the county.

Historical Data

Title 20. Courts  
Chapter 17 § 1204 - Board of Law Library Trustees

Cite as: O.S. § __ __

The management of said library shall be under a board of law library Trustees, consisting of five (5) members, to be chosen in the manner hereinafter provided, to-wit:

(a) In counties having two or more district judges, two district judges of the county, who shall be selected by the district judges of said county, in counties having only one district judge, such district judge and the associate district judge of the county.

(b) The district attorney for the district that includes the county in which the law library is located, or an assistant district attorney who is designated by the district attorney.

(c) Two members of the county bar association who shall be chosen by the members thereof.

The present members of the board of law library trustees shall remain in office until the expiration of their terms of office.

Historical Data

Laws 1936, Ex.Sess., p. 28, § 5; Laws 1968, c. 138, § 2
The officers of said board of law library trustees shall consist of a president and secretary, who shall be elected by members of the board.

Historical Data

Such board of trustees, by a majority vote of all their members, shall have power:

First: To make and enforce all rules, regulations and bylaws necessary for the administration, government and protection of such library, and all property belonging thereto, or that may be loaned, devised, bequeathed or donated to the same.

Second: To remove any trustee for just cause, and fill all vacancies that may from any cause occur on the board.

Third: To define the powers and prescribe the duties of its officers, and to provide for the time and manner of their selection.

Fourth: To elect all necessary subordinate officers, including a librarian and such assistants as may be necessary, and to prescribe their duties and fix the salary of same, and at their pleasure remove any such officer or assistant.

Fifth: To purchase books, journals, publications, and other personal property, the title to which shall be in the county.

Sixth: To order the drawing and payment, upon properly authenticated vouchers, duly certified by the president and secretary, of money from the Law Library Fund, for any liability or expenditure herein authorized, and generally to do all that may be necessary to carry into effect the provisions of this act.

Historical Data

The State Election Board shall appoint the secretary of each county election board for a term of two (2) years beginning May 1, 1983, and every two (2) years thereafter; provided, however, that on October 1, 1981, a secretary shall be appointed in each county for the balance of a term of two (2) years ending April 30, 1983.
A. In addition to the excise taxes levied by Sections 703, 705, 707.1 and 707.2 of this title, there is hereby levied an excise tax of six cents ($0.06) upon the use within this state of each and every gallon of special fuel, which shall be reported and collected in the same manner as provided by law for the reporting and collecting of all other tax levies upon the use of special fuel within this state. The basis for computation of the amount due shall be one hundred percent (100%) of the net gallonage reported to the Tax Commission for taxation, after all deductions allowed by law have been made.

B. The tax levied by this section shall not apply to special fuel which is exempt from tax pursuant to the provisions of Section 708 of this title.

C. It is hereby declared to be the intent of the Legislature that the total state excise tax, levied by this section and Sections 703, 705, 707.1 and 707.2 of this title, shall be sixteen cents ($0.16) upon each gallon of special fuel used within Oklahoma and that no special fuel shall be subject to the total tax more than one time.

D. The additional excise tax of six cents ($0.06) per gallon of special fuel levied by this section, together with any interest and penalties thereon, collected by the Tax Commission shall be apportioned monthly as follows:

1. Five cents ($0.05) of the six cents ($0.06), together with any interest and penalties thereon, shall be apportioned to the State Transportation Fund; and

2. One cent ($0.01) of the six cents ($0.06), together with any interest and penalties thereon, shall be distributed to the various counties in the following manner: thirty percent (30%) based upon area, thirty percent (30%) based upon population according to the latest Federal Decennial Census or the most recent annual estimate provided by the U.S. Bureau of the Census and forty percent (40%) based upon county road mileage on the basis which the respective area, population and county road mileage of each county bear to the total area, population and county road mileage of the state. The funds so transmitted shall be used in accordance with and subject to the provisions of subsection B of Section 500.6 of this title.

Historical Data

A. The purpose of Section 701 et seq. of this title is to provide revenue for general governmental functions of state government and for the construction and maintenance of state and county highways and bridges. The tax, including penalties and interest collected under the levy in Section 703 of this title, shall be apportioned monthly for use as follows:

1. An amount equal to the revenue, including penalties and interest thereon, accruing from four cents ($0.04) per gallon of the five and one-half cents ($0.055) per gallon collected of the tax levied by Section 703 of this title, shall be apportioned monthly and used for the following purposes:

   a. three percent (3%) shall be paid by the Tax Commission to the State Treasurer and by him placed to the credit of the General Revenue Fund of the State Treasury.

   b. seventy-two and three-fourths percent (72 3/4%) shall be deposited in the State Treasury to the credit of the State Transportation Fund.

   c. twenty-four and one-fourth percent (24 1/4%) shall be transmitted by the Tax Commission to various counties of the state, in the percentage which the population and area of each county bears to the population and area of the entire state. The population shall be as shown by the last Federal Census or the most recent annual estimate provided by the U.S. Bureau of the Census.

2. An amount equal to the revenue, including penalties and interest thereon, accruing from one cent ($0.01) per gallon of the five and one-half cents ($0.055) per gallon collected of the tax levied by Section 703 of this title, shall be apportioned monthly and shall be deposited in the State Treasury to the credit of the State Transportation Fund; and

3. An amount equal to the revenue, including penalties and interest thereon, accruing from one-half cent ($0.005) per gallon of the five and one-half cents ($0.055) per gallon collected of the tax levied by Section 703 of this title, shall be apportioned monthly and distributed as follows:

   Forty percent (40%) of such sum shall be distributed to the various counties in that proportion which the county road mileage of each county bears to the entire state road mileage as certified by the State Transportation Commission, and the remaining sixty percent (60%) of such sum shall be distributed to the various counties on the basis which the population and area of each county bears to the total population and area of the state.
The population shall be as shown by the last Federal Census or the most recent annual estimate provided by the U.S. Bureau of the Census.

B. The funds apportioned or transmitted pursuant to the provisions of subparagraph c paragraph 1 of subsection A of this section and paragraph 3 of subsection A of this section shall be used in accordance with and subject to the provisions of subsection B of Section 500.6 of this title.

Historical Data

Title 68. Revenue and Taxation
Chapter 1
Article Article 7 § 706 - Distribution and Use of Proceeds of Temporary Tax.

Cite as: O.S. §, __ __

It is hereby declared to be the purpose of the levy in Section 705 of this title to provide funds for the construction and maintenance of county or township highways and permanent bridges in such counties and for these purposes it is hereby expressly provided that the special fuel use tax levied by Section 705 of this title shall be apportioned and distributed monthly by the Tax Commission to the several counties in the following manner: one-third (1/3) on area, one-third (1/3) on rural population defined as including the population of all municipalities with a population of less than five thousand (5,000) according to the latest Federal Decennial Census, and one-third (1/3) on county road mileage, as last certified by the Department of Transportation, as each county bears to the entire area, rural population and road mileage of the state. The funds apportioned pursuant to this section shall be used in accordance with and subject to the provisions of subsection B of Section 500.6 of this title.

Historical Data

Title 19. Counties and County Officers
Chapter 6A § 180.43 - Keeping, Feeding and Maintenance of Prisoners - Expenses - Reports - Purchase of Automobiles - Private Use - Automobile Allowance - Travel Expenses - Violations

A. Each county sheriff may contract with the Department of Justice of the United States of America, the Department of Corrections, or any municipality of this state for the feeding, care, housing, and upkeep of federal, state, or municipal prisoners, or alien detainees incarcerated in the county jail. Any funds received pursuant to said contract shall be the funds of the county where the federal, state, or municipal prisoners, or alien detainees are incarcerated and shall be deposited in a separate revolving fund with the county treasurer. All purchases made pursuant to the provisions of this subsection shall be made pursuant to the purchasing procedures specified in Sections 1500 through 1505 of this title, including the use of blanket purchase orders as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes. The sheriff shall be permitted to expend any surplus in the revolving fund for administering expenses for salaries, training, equipment, or travel, or for capital expenditures.

The claim for said expenses shall be filed with and allowed by the board of county commissioners as other claims. The sheriff shall receive no compensation for said services. The sheriff shall file an annual report with the board of county commissioners not later than January 15 of each year. The State Auditor and Inspector shall conduct an audit of the report as on other public records of the county.

B. In lieu of the travel reimbursement or monthly travel allowance provided for by law, the board of county commissioners may purchase and provide for the operation, maintenance, insurance, equipping, and repair of an automobile for each county commissioner to be used in performing the duties of his office. In lieu of the travel reimbursement or monthly travel allowance provided for by law, the board of county commissioners, with the concurrence of the county sheriff, may purchase and provide for the operation, maintenance, insurance, equipping, and repair of automobiles for the use of the sheriff in performing the duties of his office. Any automobile purchased pursuant to the authority granted in this section shall be purchased by competitive bids. The use of any said automobile for private or personal purposes is hereby prohibited. In any county having a population of at least three hundred fifty thousand (350,000), where it is determined by the sheriff to be more economical and advantageous to the county, the sheriff may establish a monthly automobile allowance of not more than Four Hundred Dollars ($400.00) per month in lieu of the mileage per mile for in-county driving as authorized in this section. Any travel reimbursement other than in-county driving as provided for in this section shall be for actual and necessary expenses as provided for in the State Travel Reimbursement Act. Any person violating the provisions of this subsection, upon conviction, shall be guilty of a misdemeanor and shall be punished by a fine of not more than One Hundred Dollars ($100.00) or by imprisonment in the county jail for not more than thirty (30) days, or by both said fine and imprisonment, and in addition thereto shall be discharged from county employment.
C. The State of Oklahoma hereby declares and states that the increased number of persons impersonating law enforcement officers by making routine traffic stops while using unmarked cars is a threat to the public health and safety of all of the citizens of the State of Oklahoma; therefore it shall be unlawful for any county sheriff, deputy sheriff or reserve deputy sheriff to use any vehicle which is not clearly marked as a law enforcement vehicle for routine traffic enforcement except as provided in Section 12-218 of Title 47 of the Oklahoma Statutes. In addition to Section 12-218 of Title 47 of the Oklahoma Statutes, the peace officer operating the law enforcement vehicle for routine traffic stops shall be dressed in the official uniform including shoulder patches, badge, and any other identifying insignias normally used by the employing law enforcement agency.

D. Each county sheriff may operate, or contract the operation of, a commissary for the benefit of persons lawfully confined in the county jail under the custody of the county sheriff. Any funds received pursuant to said operations shall be the funds of the county where the persons are incarcerated and shall be deposited in the Sheriff's Commissary Account. The sheriff shall be permitted to expend the funds to improve or provide jail services. The sheriff shall be permitted to expend any surplus in the Sheriff's Commissary Account for administering expenses for training equipment, travel or for capital expenditures. The claims for expenses shall be filed with and allowed by the board of county commissioners in the same manner as other claims. The sheriff shall receive no compensation for the operation of said commissary. The sheriff shall file an annual report on any said commissary under his or her operation no later than January 15 of each year. The State Auditor and Inspector shall conduct an audit of the report in the same manner as other public records of the county. Nothing in this subsection shall circumvent the provisions of Section 73 of Title 7 of the Oklahoma Statutes.

E. Each county sheriff may operate, or contract the operation of, a telephone system for the benefit of persons lawfully confined in the county jail under the custody of the county sheriff. Any funds received pursuant to said operations shall be the funds of the county where the persons are incarcerated and shall be deposited in the Sheriff's Service Fee Account. Such funds may be expended according to the guidelines previously established for expenditures from the general fund. The claims for expenses shall be filed with and allowed by the board of county commissioners in the same manner as other claims.

Historical Data

There is hereby created a cash account to be known as the "County Clerk's Lien Fee Account". Monies from the account shall be expended by the county clerk in the lawful operation of his office.

Historical Data

There is hereby created a cash account to be known as the "Sheriff's Service Fee Account". Monies from the account shall be expended by the sheriff in the lawful operation of his office.

Historical Data

Added by Laws 1984, c. 268, § 1, eff. Nov. 1, 1984.
Title 21. Crimes and Punishments  
Chapter 69 § 1761.1 - Dumping Trash on Public or Private Property without Consent-Penalties-Bail

Cite as: O.S. §, __ __

A. Any person who deliberately places, throws, drops, dumps, deposits, or discards any garbage, trash, waste, rubbish, refuse, debris, or other deleterious substance on any public property or on any private property of another without consent of the property owner shall be deemed guilty of a misdemeanor.

B. Any person convicted of violating the provisions of subsection A of this section shall be punished by a fine of not less than Two Hundred Dollars ($200.00) nor more than Five Thousand Dollars ($5,000.00) or by imprisonment in the county jail for not more than thirty (30) days, or by both such fine and imprisonment.

C. In addition to the penalty prescribed by subsection B of this section, the court shall direct the person to make restitution to the property owner affected; to remove and properly dispose of the garbage, trash, waste, rubbish, refuse, or debris from the property; to pick up, remove, and properly dispose of garbage, trash, waste, rubbish, refuse, debris, and other nonhazardous deleterious substances from public property; or perform community service or any combination of the foregoing which the court, in its discretion, deems appropriate. The dates, times, and locations of such activities shall be scheduled by the sheriff pursuant to the order of the court in such a manner as not to interfere with the employment or family responsibilities of the person.

D. In addition to the penalty prescribed in subsection B of this section and the restitution prescribed in subsection C of this section, the court may order the defendant to pay into the reward fund as prescribed in Section 1334 of Title 22 of the Oklahoma Statutes an amount not to exceed Two Thousand Dollars ($2,000.00).

E. The discovery of two or more items which have been dropped, dumped, deposited, discarded, placed, or thrown at one location and which bear a common address in a form which tends to identify the latest owner of the items shall create a rebuttable presumption that any competent person residing at such address committed the unlawful act. The discovery or use of such evidence shall not be sufficient to qualify for the reward provided in Section 1334 of Title 22 of the Oklahoma Statutes.

F. Any person may report a violation of this section, if committed in their presence, to an officer of the State Highway Patrol, a county sheriff or deputy, a municipal law enforcement officer or any other peace officer in this state. The peace officer shall then conduct an investigation into the allegations, if warranted. If a violation of this section has in fact been committed, and the peace officer has reasonable cause to believe a particular person or persons have committed the violation, a report shall be filed with the District Attorney for prosecution.
G. Notwithstanding the provisions of subsection F of this section, any peace officer of this state or of any political subdivision of this state may issue a state traffic citation to any person committing a violation of subsection A of this section. Such state traffic citation shall be in an amount not exceeding Two Hundred Dollars ($200.00) and the penalties collected from the payment of such citations shall, after deduction of court costs, be divided as follows:

1. One-half (1/2) shall be paid into the reward fund created pursuant to Section 1334 of Title 22 of the Oklahoma Statutes; and

2. One-half (1/2) shall be paid into the sheriff’s service fee account for that county to be used for enforcing provisions of this section.

H. The amount of bail for littering offenses specified in Section 1753.3 of this title and for trash dumping offenses specified in this section shall be the amount of fine specified in each statute plus costs including any penalty assessment, as well as costs incurred in Section 1313.3 of Title 20 of the Oklahoma Statutes.

Historical Data

A. There is hereby re-created the "Community Service Sentencing Program". This program is a continuation of the program established in 1988 by Section 991a-4 of Title 22 of the Oklahoma Statutes. The purpose of the program shall be to provide an alternative to incarceration for nonviolent felony offenders who would normally be sentenced to incarceration in a state institution.

B. Any eligible offender may be sentenced, at the discretion of the judge, to a Community Service Sentencing Program pursuant to the provisions of this section. For purposes of this section, "eligible offender" shall mean any person who:

1. Is not participating in the Delayed Sentencing Program for Young Adults pursuant to the provisions of Sections 996 through 996.3 of Title 22 of the Oklahoma Statutes;

2. Has not previously been convicted of two or more felonies;

3. Has been convicted of a nonviolent felony offense which shall be defined as any felony offense except assault and battery with a dangerous weapon, aggravated assault and battery on a law officer, poisoning with intent to kill, shooting with intent to kill, assault with intent to kill, assault with intent to commit a felony, murder in the first degree, murder in the second degree, manslaughter in the first degree, kidnapping, burglary in the first degree, kidnapping for extortion, maiming, robbery, child beating, wiring any equipment, vehicle or structure with explosives, forcible sodomy, rape in the first degree or rape by instrumentation, lewd or indecent proposition or lewd or indecent act with a child under sixteen (16) years of age, use of a firearm or offensive weapon to commit or attempt to commit a felony, pointing firearms, rioting or arson in the first degree;

4. Has properly completed and executed all necessary documents; and

5. Is not otherwise ineligible by law or court rule.

C. The Department of Corrections shall administer the Program, except in counties with a population of five hundred fifty thousand (550,000) or more persons that operate in an existing program. The Department shall conduct a presentence investigation pursuant to the provisions of Section 982 of Title 22 of the Oklahoma Statutes if the court determines the offender is to be assigned to the Program. As part of such presentence investigation, the Department shall interview the offender and advise the offender of the requirements and conditions of the Program. The Department shall recommend an assignment of the offender to any one or combination of the following areas:
1. Community service, with or without compensation;

2. Education, vocational-technical education or literacy programs;

3. Substance abuse treatment programs;

4. Periodic testing for the presence of controlled substances;

5. Psychological counseling or psychiatric treatment;

6. Medical treatment;

7. Restitution, to be paid either to the victim of the offense or to the Crime Victims Compensation Revolving Fund created pursuant to the provisions of Section 142.17 of Title 21 of the Oklahoma Statutes;

8. Confinement in a county jail for a period not to exceed one (1) year, night or weekend incarceration pursuant to the provisions of Section 991a-2 of Title 22 of the Oklahoma Statutes or incarceration by the Department of Corrections; provided, the Department of Corrections shall reimburse a county which does not receive payments from any other source for the costs of the necessary expenses of such persons during periods of such incarceration in an amount not to exceed Twenty Dollars ($20.00) per day and any county receiving such payments in an amount not to exceed Ten Dollars ($10.00) per day. The Department shall reimburse the county for the actual cost paid for any emergency medical care for physical injury or illness of such persons if the county is required by law to provide such care for inmates in the jail. The reimbursement provided by this section shall not exceed the cost that would have accrued the state for the feeding, care or medical care of the persons had they been incarcerated with the Department. Except as otherwise provided by law, all provisions of the Oklahoma Corrections Act of 1967, Section 501 et seq. of Title 57 of the Oklahoma Statutes, shall apply to such persons, including but not limited to any provisions requiring payment by such persons of the costs of incarceration; or

9. Probation or conditional probation.

D. In counties with a population of five hundred fifty thousand (550,000) or more persons that operate an existing program, the Department of Corrections is hereby authorized to reimburse the county sheriff, pursuant to paragraph 8 of subsection C of this section, the cost of necessary expenses for confinement in the county jail for an eligible offender as defined in subsection B of this section. Such reimbursement shall be subject to appropriation by the Legislature. The Department may promulgate rules and procedures for submitting claims for reimbursements.

E. The judge shall consider the criminal history of the offender, the nature of the offender's criminal conduct, the employment and family history of the offender and any other factors the judge deems relevant when sentencing persons to the Program.
Following the presentence investigations and recommendation, the judge shall impose sentence. The judge may accept the recommendation, with or without modifications thereto, or may reject the recommendation and impose any sentence allowed by law.

F. The provisions of Section 20, 58.3, 138, 138.1 and 224 of Title 57 of the Oklahoma Statutes and Section 615 of Title 69 of the Oklahoma Statutes and any other provisions of law relating to earned credits for certain acts or service shall not apply to persons participating in the Program. The judge may establish a schedule of earned credits as part of the sentence.

G. The Department may establish a list of federal, state and local government agencies, community service agencies, nonprofit organizations, educational programs and other treatment programs willing to participate in the program to which offenders may be referred. The Department shall periodically contact agencies, organizations and programs to which offenders are assigned to determine of offenders have reported and performed satisfactorily. Any such agency or program shall immediately notify the Department if an offender fails to fulfill any requirement of the Program. The Department or the sentencing judge may require additional documentation of the offender's work performance.

H. The Department shall ensure that the sentencing judge and prosecuting attorney are notified in writing when an offender has successfully completed the assigned community service hours or other requirements of the Program or has failed to complete the requirements and provide any other relevant information required by the sentencing judge or prosecuting attorney.

I. All state and local government agencies, community service agencies, nonprofit organizations, education programs and other treatment programs participating in the Program are hereby immune from liability for any offender participating in the Program under the Worker's Compensation Act, Section 1 et seq. of Title 85 of the Oklahoma Statutes, and for torts committed by or against any offender participating in the Program to the extent specified in Section 227 and 228 of Title 57 of the Oklahoma Statutes.

J. Any offender participating in the Program shall be advised of the provisions of this section and shall, in writing, acknowledge that the offender has been advised of and understand the provisions of the Program.

Historical Data

Added by H.B. 1009X (1st Ex. Sess. 1999), c. 5 § 18, emerg. eff. July 1, 1999.
Title 22. Criminal Procedure
Chapter 16
Suspension of Judgement and Sentence § 991f-1.1 - Creation of the Restitution and Diversion Program

A. Each district attorney shall create within the district attorney’s office a Restitution and Diversion Program and assign sufficient staff and resources for the efficient operation of such program. The purpose of the Restitution and Diversion Program is to allow the district attorney the discretion to divert criminal complaints involving property crimes from criminal court and to monitor restitution payments. At the discretion of the district attorney, the program may be administered by the Bogus Check Restitution Program operated by the county.

B. 1. Referral of a criminal complaint to the Restitution and Diversion Program shall be at the discretion of the district attorney. This act shall not limit the power of the district attorney to prosecute criminal complaints.

2. Upon receipt of a criminal complaint involving property, the district attorney shall determine if the complaint is one which is appropriate for deferred prosecution.

3. In determining whether to defer prosecution and refer a case to the Restitution and Diversion Program, the district attorney shall consider the following factors:

   a. whether the criminal complaint alleges an offense involving property,

   b. whether the alleged offense was committed in an aggressive, violent, premeditated or willful manner,

   c. the prospects for adequate protection of the public if the accused person is processed through deferred prosecution in the Restitution and Diversion Program,

   d. the number of criminal complaints against the defendant previously received by the district attorney,

   e. whether or not there are other criminal complaints currently pending against the defendant,

   f. the strength of the evidence of the particular criminal complaint, and

   g. the wishes of the victim.

C. Upon referral of a complaint to the Restitution and Diversion Program, a notice of the complaint shall be forwarded by mail to the accused person. The notice shall contain:

1. The date the act which is the subject of the complaint occurred;
2. The name of the victim;

3. The date before which the accused person must contact the office of the district attorney concerning the complaint; and

4. A statement of the penalty for the crime which is the subject of the complaint.

D. The district attorney may enter into a written agreement with the accused person to defer prosecution on the criminal complaint for a period to be determined by the district attorney, not to exceed two (2) years pending restitution being made to the victim of the complaint and payment of necessary fees.

E. Each restitution agreement shall include a provision requiring the accused person to pay to the district attorneys office a fee equal to the amount which would have been assessed as court costs upon the filing of the case in district court plus Twenty-five Dollars ($25.00) for each criminal complaint covered by the agreement. This fee may be deposited in a special fund with the county treasurer to be known as the "Restitution and Diversion Program Fund" or in the Bogus Check Restitution Fund. The monies deposited in the Restitution and Diversion Program Fund shall be used by the district attorney to make any lawful expenditure associated with the district attorney’s office. The district attorney shall keep records of all monies deposited to and disbursed from these funds. The records of these funds shall be audited at the same time the records of county funds are audited.

F. 1. Restitution to be paid by the accused person to the victim shall include out-of-pocket expenses the victim incurred as a direct result of the crime having been committed. A restitution agreement may include provisions for restitution in an amount up to treble the amount of property involved except such restitution shall not apply to false or bogus checks. If, instead of paying restitution directly to the victim, the accused person delivers restitution funds to the office of the district attorney, the district attorney shall deposit such funds in a depository account in the office of the county treasurer to be disbursed to the victim by a warrant signed by the district attorney or a member of the district attorney’s staff assigned to the Restitution and Diversion Program. The district attorney shall keep full records of all restitution monies received and disbursed. These records shall be audited at the same time the county funds are audited;

2. If the accused person fails to comply with the provisions of the Restitution and Diversion Program agreement, the district attorney may file an information and proceed with the prosecution of the accused person as provided by law.

G. Members of the district attorney’s staff shall perform duties in connection with the Restitution and Diversion Program in addition to any other duties which may be assigned by the district attorney.
H. 1. District attorneys shall prepare and submit an annual report to the District Attorneys Council showing total deposits and total expenditures in the Restitution and Diversion Program.

2. By September 15 of each year, the District Attorneys Council shall publish an annual report for the previous fiscal year of the Restitution and Diversion Program. A copy of the report shall be distributed to the President Pro Tempore of the Senate and the Speaker of the House of Representatives and the chairs of the House and Senate Appropriations Committees. Each district attorney shall submit information requested by the District Attorneys Council regarding the Restitution and Diversion Program. This report shall include the number of cases processed, the total dollar amount for which restitution was made, the total amount of the restitution collected, the total amount of fees collected, the total cost of the program, and such other information as required by the District Attorneys Council.

I. For the purposes of the Restitution and Diversion Program, the following definitions shall apply:

1. "Property Crime" shall include, but not be limited to the following:
   a. embezzlement offenses,
   b. larceny offenses,
   c. theft offenses,
   d. malicious injury to property, and
   e. any offense which results in economic loss, but does not result in physical injury to another human being, and which is not enumerated in Section 571 of Title 57 of the Oklahoma Statutes;

2. "Victim" is defined by Section 991f of Title 22 of the Oklahoma Statutes;

3. "Restitution" is defined by Section 991f of Title 22 of the Oklahoma Statutes; and

4. "Economic loss" is defined by Section 991f of Title 22 of the Oklahoma Statutes.

J. The victim shall promptly provide to the Restitution and Diversion Program all documentation and evidence of compensation or reimbursement from insurance companies or agencies of this state, any other state, or the federal government received as a direct result of the crime for injury, loss of earnings or out-of-pocket loss.

Historical Data

A. Any sheriff’s office or campus police agency as authorized under Section 360.15 et seq. of Title 74 of the Oklahoma Statutes is authorized to dispose of by public sale, destruction, donation, or transfer for use to a governmental subdivision personal property which has come into its possession, or deposit in a special fund, as hereafter provided, all money or legal tender of the United States which has come into its possession, whether said property or money be stolen, embezzled, lost, abandoned or otherwise, the owner of said property or money being unknown or not having claimed the same, and which the sheriff or campus police agency has held for at least six (6) months, and such property or money, or any part thereof, being no longer needed to be held as evidence or otherwise used in connection with any litigation.

B. Where personal property held under the circumstances provided in subsection A of this section is determined by the agency having custody to be unsuitable for disposition by public sale due to its condition or assessed by agency personnel as having limited or no resale value, it may be destroyed, discarded as solid waste or donated to a charitable organization designated by the U.S. Internal Revenue Service as a 501(c)(3) nonprofit organization. Where disposition by destruction, discard, or donation is made of personal property, a report describing the property by category and quantity, and indicating what disposition was made for each item or lot, shall be submitted to the presiding judge of the district court within ten (10) days following the disposition.

C. Where disposition by public sale is appropriate, the sheriff’s office or campus police agency shall file an application in the district court of its county requesting the authority of said court to dispose of such personal property, and shall attach to his application a list describing such property, including all identifying numbers and marks, if any, the date said property came into its possession and the name and address of the owner, if known. The court shall set said application for hearing not less than ten (10) days nor more than twenty (20) days after filing.

D. Notice shall be given by the sheriff’s office or campus police agency of said hearing to each and every owner known and as set forth in said application by certified mail directed to their last-known address at least ten (10) days prior to the date of said hearing. Said notice shall contain a brief description of the property of said owner and the place and date of the hearing. In addition thereto notice of said hearing shall be posted in three public places in the county, one being the county courthouse at the regular place assigned for the posting of legal notices.

E. At the hearing, if no owner appears and establishes ownership to said property, the court shall enter an order authorizing the sheriff’s office or campus police agency to donate property having a value of less than Five Hundred Dollars ($500.00) to a not-for-profit corporation as defined in Title 18 of the Oklahoma Statutes or to sell said personal
property to the highest bidder for cash, after at least five (5) days' notice has been given by publication in one issue of a legal newspaper of the county. The sheriff's office or campus police agency shall make a return of said donation or sale and, when confirmed by said court, the order confirming said donation or sale shall vest in the recipient or purchaser title to said property so donated or purchased.

F. A sheriff's office having in its possession money or legal tender under the circumstances provided in subsection A of this section, prior to appropriating the same for deposit into a special fund, shall file an application in the district court of its county requesting the court to enter an order authorizing it to so appropriate said money for deposit in said special fund. Said application shall describe the money or legal tender, together with serial numbers, if any, the date the same came into the possession of the sheriff's office or campus police agency, and the name and address of the owner, if known. Upon filing, said application, which may be joined with an application as described in subsection C of this section, shall be set for hearing not less than ten (10) days nor more than twenty (20) days from the filing thereof, and notice of said hearing shall be given as provided in subsection D of this section. Such notice shall state that, upon no one appearing to prove ownership to said money or legal tender, the same will be ordered by the court to be deposited in the special fund by the sheriff's office or campus police agency. Said notice may be combined with a notice to sell personal property as set forth in subsection D of this section. At the hearing, if no one appears to claim and prove ownership to said money or legal tender, the court shall order the same to be deposited by the sheriff's office or campus police agency in the special fund, as provided in subsection H of this section.

G. Where a sheriff's office or campus police agency has in its possession under the circumstances provided in subsection A of this section, personal property deemed to have potential utility to that sheriff's office, campus police agency or another governmental subdivision, prior to appropriating the personal property for use, the sheriff's office or campus police agency shall file an application in the district court requesting the court to enter an order authorizing it to so appropriate or transfer the property for use. The application shall describe the property, together with serial numbers, if any, the date the property came into the possession of the sheriff's office or campus police agency and the name and address of the owner, if known. Upon filing, the application, which may be joined with an application as described in subsection C of this section, shall be set for hearing not less than ten (10) days nor more than twenty (20) days from the filing thereof. Notice of the hearing shall be given as provided in subsection D of this section. The notice shall state that, upon no one appearing to prove ownership to the personal property, the property will be ordered by the court to be delivered for use by the sheriff's office or campus police agency or its authorizing institution or transferred to another governmental subdivision for its use. The notice may be combined with a notice to sell personal property as set forth in subsection D of this section. At the hearing, if no one appears to claim and prove ownership to the personal property, the court shall order the property to be available for use by the sheriff's office or campus police agency or delivered to an appropriate person for use by the authorizing institution or another governmental subdivision.
H. The money received from the sale of personal property as above provided, after payment of the court costs and other expenses, if any, together with all money in possession of said sheriff’s office or campus police agency, which has been ordered by the court to be deposited in the special fund, shall be deposited in such fund which shall be separately maintained by said sheriff’s office in a special fund with the county treasurer or campus police agency to be expended upon the approval of the sheriff or head of the campus police agency for the purchase of equipment, materials or supplies that may be used in crime prevention, education, training or programming. Said fund or any portion of it may be expended in paying the expenses of the sheriff or any duly authorized deputy or employee of the campus police agency to attend law enforcement or public safety training courses which are conducted by the Oklahoma Council on Law Enforcement Education and Training (CLEET) or other certified trainers, providers, or agencies.

I. The disposition of biological evidence, as defined by Section 1 of this act, shall be governed by Section 1 of this act.

Historical Data

A. The boards of county commissioners of counties and the governing bodies of municipalities may offer and pay a reward, from funds set aside for that purpose, in an amount not to exceed fifty percent (50%) of the fine imposed, for the arrest and conviction or for evidence leading to the arrest and conviction of any person who violates the provisions of Sections 1753.3 or 1761.1 of Title 21 of the Oklahoma Statutes.

B. The board of county commissioners or the governing body of the municipality may create and maintain a reward fund in the county or municipal treasury which shall be a revolving fund not subject to fiscal year limitations, from which to pay the rewards provided for in subsection A of this section, and to offset the cost of any special enforcement programs originated by any law enforcement agency responsible for the arrest or prosecution of any person who violates the provisions of Sections 1753.3 or 1761.1 of Title 21 of the Oklahoma Statutes. These costs may include, but may not be limited to, posting of signs along the state's highways advising motorists of the fines for littering or illegal dumping.

C. The board of county commissioners may provide for the publication, advertisement and countywide distribution to the public of information as to the reward program specified by this section.

D. Claims for rewards shall be on forms provided by the county or municipality and shall be submitted to the prosecuting attorney of the county or municipality no later than thirty (30) days after sentencing of the defendant. The prosecuting attorney shall investigate the validity of the claim and make a nonbinding written recommendation to the board of county commissioners or governing body of the municipality.

E. All claims relating to a conviction shall be considered together at the next regular meeting of the board of county commissioners or governing body of the municipality following receipt of the prosecuting attorney's report.

F. In determining the amount of the reward, the board of county commissioners or the governing body of the municipality shall have sole discretion to honor or deny the claim, but shall consider:

1. The severity of the offense;

2. The size of the fine imposed;

3. The number of persons claiming a reward and the degree to which each claimant was responsible for the arrest or conviction;
4. The burden, if any, incurred by the claimant including cost to appear at trial; and
5. Other factors which the board or governing body deems appropriate.

G. No reward shall be authorized and no debt shall accrue to the county or municipality upon the depletion of the reward fund authorized by this section.

H. The reward authorized by this section shall be in lieu of any other county or municipal reward.

I. Full-time peace officers of this state or of any county or municipality within this state shall not be eligible for the reward provided by this section.

J. All courts assessing and receiving reward funds as required by Sections 1753.3 or 1761.1 of Title 21 of the shall provide appropriate transfer of the reward funds to the proper county or municipal reward fund as prescribed by the provisions of this section.

Historical Data

A. The provisions of this section specify the jurisdictional areas of responsibility for each state environmental agency and state agencies with limited environmental responsibility. The jurisdictional areas of environmental responsibility specified in this section shall be in addition to those otherwise provided by law and assigned to the specific state environmental agency; provided that any rule, interagency agreement or executive order enacted or entered into prior to the effective date of this section which conflicts with the assignment of jurisdictional environmental responsibilities specified by this section is hereby superseded. The provisions of this subsection shall not nullify any financial obligation arising from services rendered pursuant to any interagency agreement or executive order entered into prior to July 1, 1993, nor nullify any obligations or agreements with private persons or parties entered into with any state environmental agency before July 1, 1993.

B. Department of Environmental Quality. The Department of Environmental Quality shall have the following jurisdictional areas of environmental responsibility:

1. All point source discharges of pollutants and storm water to waters of the state which originate from municipal, industrial, commercial, mining, transportation and utilities, construction, trade, real estate and finance, services, public administration, manufacturing and other sources, facilities and activities, except as provided in subsections D and E of this section;

2. All nonpoint source discharges and pollution except as provided in subsections D, E and F of this section;

3. Technical lead agency for point source, nonpoint source and storm water pollution control programs funded under Section 106 of the federal Clean Water Act, for areas within the Department’s jurisdiction as provided in this subsection;

4. Surface water and groundwater quality and protection and water quality certifications;

5. Waterworks and wastewater works operator certification;

6. Public and private water supplies;

7. Underground injection control pursuant to the federal Safe Drinking Water Act and 40 CFR Parts 144 through 148, except for Class II injection wells, Class V injection wells utilized in the remediation of groundwater associated with underground or aboveground
storage tanks regulated by the Corporation Commission, and those wells used for the recovery, injection or disposal of mineral brines as defined in the Oklahoma Brine Development Act regulated by the Commission;

8. Air quality under the federal Clean Air Act and applicable state law, except for indoor air quality and asbestos as regulated for worker safety by the federal Occupational Safety and Health Act and by Chapter 11 of Title 40 of the Oklahoma Statutes;

9. Hazardous waste and solid waste, including industrial, commercial and municipal waste;

10. Superfund responsibilities of the state under the Comprehensive Environmental Response, Compensation and Liability Act of 1980 and amendments thereto, except the planning requirements of Title III of the Superfund Amendment and Reauthorization Act of 1986;

11. Radioactive waste and all regulatory activities for the use of atomic energy and sources of radiation except for the use of sources of radiation by diagnostic x-ray facilities;

12. Water, waste, and wastewater treatment systems including, but not limited to, septic tanks or other public or private waste disposal systems;

13. Emergency response as specified by law;

14. Environmental laboratory services and laboratory certification;

15. Hazardous substances other than branding, package and labeling requirements;

16. Freshwater wellhead protection;

17. Groundwater protection for activities subject to the jurisdictional areas of environmental responsibility of the Department;

18. Utilization and enforcement of Oklahoma Water Quality Standards and implementation documents;

19. Environmental regulation of any entity or activity, and the prevention, control and abatement of any pollution, not subject to the specific statutory authority of another state environmental agency;

20. Development and maintenance of a computerized information system relating to water quality pursuant to Section 1-4-107 of this title; and
21. Development and promulgation of a Water Quality Standards Implementation Plan pursuant to Section 1-1-202 of this title for its jurisdictional area of environmental responsibility.

C. Oklahoma Water Resources Board. The Oklahoma Water Resources Board shall have the following jurisdictional areas of environmental responsibility:

1. Water quantity including, but not limited to, water rights, surface water and underground water, planning, and interstate stream compacts;

2. Weather modification;

3. Dam safety;

4. Flood plain management;

5. State water/wastewater loans and grants revolving fund and other related financial aid programs;

6. Administration of the federal State Revolving Fund Program including, but not limited to, making application for and receiving capitalization grant awards, wastewater prioritization for funding, technical project reviews, environmental review process, and financial review and administration;

7. Water well drillers/pump installers licensing;

8. Technical lead agency for clean lakes eligible for funding under Section 314 of the federal Clean Water Act or other applicable sections of the federal Clean Water Act or other subsequent state and federal clean lakes programs; administration of a state program for assessing, monitoring, studying and restoring Oklahoma lakes with administration to include, but not be limited to, receipt and expenditure of funds from federal, state and private sources for clean lakes and implementation of a volunteer monitoring program to assess and monitor state water resources, provided such funds from federal Clean Water Act sources are administered and disbursed by the Office of the Secretary of Environment;

9. Statewide water quality standards and their accompanying use support assessment protocols, anti-degradation policy and implementation, and policies generally affecting Oklahoma Water Quality Standards application and implementation including but not limited to mixing zones, low flows and variances or any modification or change thereof pursuant to Section 1085.30 of Title 82 of the Oklahoma Statutes;

10. Groundwater protection for activities subject to the jurisdictional areas of environmental responsibility of the Board;
11. Development and promulgation of a Water Quality Standards Implementation Plan pursuant to Section 1-1-202 of this title for its jurisdictional area of environmental responsibility;

12. Development of classifications and identification of permitted uses of groundwater, in recognized water rights, and associated groundwater recharge areas;

13. Establishment and implementation of a statewide beneficial use monitoring program for waters of the state in coordination with the other state environmental agencies;

14. Coordination with other state environmental agencies and other public entities of water resource investigations conducted by the federal United States Geological Survey for water quality and quantity monitoring in the state; and

15. Development and submission of a report concerning the status of water quality monitoring in this state pursuant to Section 1-1-202 of this title.

D. Oklahoma Department of Agriculture, Food, and Forestry. 1. The Oklahoma Department of Agriculture, Food, and Forestry shall have the following jurisdictional areas of environmental responsibility except as provided in paragraph 2 of this subsection:

a. point source discharges and nonpoint source runoff from agricultural crop production, agricultural services, livestock production, silviculture, feed yards, livestock markets and animal waste,

b. pesticide control,

c. forestry and nurseries,

d. fertilizer,

e. facilities which store grain, feed, seed, fertilizer and agricultural chemicals,

f. dairy waste and wastewater associated with milk production facilities,

g. groundwater protection for activities subject to the jurisdictional areas of environmental responsibility of the Department,

h. utilization and enforcement of Oklahoma Water Quality Standards and implementation documents,

i. development and promulgation of a Water Quality Standards Implementation Plan pursuant to Section 1-1-202 of this title for its jurisdictional areas of environmental responsibility, and
j. storm water discharges for activities subject to the jurisdictional areas of environmental responsibility of the Department.

2. In addition to the jurisdictional areas of environmental responsibility specified in subsection B of this section, the Department of Environmental Quality shall have environmental jurisdiction over:

a. (1) commercial manufacturers of fertilizers, grain and feed products, and chemicals, and over manufacturing of food and kindred products, tobacco, paper, lumber, wood, textile mill and other agricultural products,

(2) slaughterhouses, but not including feedlots at these facilities, and

(3) aquaculture and fish hatcheries,

including, but not limited to, discharges of pollutants and storm water to waters of the state, surface impoundments and land application of wastes and sludge, and other pollution originating at these facilities, and

b. facilities which store grain, feed, seed, fertilizer, and agricultural chemicals that are required by federal NPDES regulations to obtain a permit for storm water discharges shall only be subject to the jurisdiction of the Department of Environmental Quality with respect to such storm water discharges.

E. Corporation Commission. 1. The Corporation Commission is hereby vested with exclusive jurisdiction, power and authority, and it shall be its duty to promulgate and enforce rules, and issue and enforce orders governing and regulating:

a. the conservation of oil and gas,

b. field operations for geologic and geophysical exploration for oil, gas and brine, including seismic survey wells, stratigraphic test wells and core test wells,

c. the exploration, drilling, development, producing or processing for oil and gas on the lease site,

d. the exploration, drilling, development, production and operation of wells used in connection with the recovery, injection or disposal of mineral brines,

e. reclaiming facilities only for the processing of salt water, crude oil, natural gas condensate and tank bottoms or basic sediment from crude oil tanks, pipelines, pits and equipment associated with the exploration, drilling, development, producing or transportation of oil or gas,

f. underground injection control pursuant to the federal Safe Drinking Water Act and 40 CFR Parts 144 through 148, of Class II injection wells, Class V injection wells utilized in
the remediation of groundwater associated with underground or aboveground storage tanks regulated by the Commission, and those wells used for the recovery, injection or disposal of mineral brines as defined in the Oklahoma Brine Development Act. Any substance that the United States Environmental Protection Agency allows to be injected into a Class II well may continue to be so injected,

g. tank farms for storage of crude oil and petroleum products which are located outside the boundaries of refineries, petrochemical manufacturing plants, natural gas liquid extraction plants, or other facilities which are subject to the jurisdiction of the Department of Environmental Quality with regard to point source discharges,

h. the construction and operation of pipelines and associated rights-of-way, equipment, facilities or buildings used in the transportation of oil, gas, petroleum, petroleum products, anhydrous ammonia or mineral brine, or in the treatment of oil, gas or mineral brine during the course of transportation but not including line pipes in any:

(1) natural gas liquids extraction plant,

(2) refinery,

(3) reclaiming facility other than for those specified within subparagraph e of this subsection,

(4) mineral brine processing plant, and

(5) petrochemical manufacturing plant,

i. the handling, transportation, storage and disposition of saltwater, mineral brines, waste oil and other deleterious substances produced from or obtained or used in connection with the drilling, development, producing and operating of oil and gas wells, at:

(1) any facility or activity specifically listed in paragraphs 1 and 2 of this subsection as being subject to the jurisdiction of the Commission, and

(2) other oil and gas extraction facilities and activities,

j. spills of deleterious substances associated with facilities and activities specified in paragraph 1 of this subsection or associated with other oil and gas extraction facilities and activities,

k. subsurface storage of oil, natural gas and liquefied petroleum gas in geologic strata,

l. groundwater protection for activities subject to the jurisdictional areas of environmental responsibility of the Commission,
m. utilization and enforcement of Oklahoma Water Quality Standards and
implementation documents, and

n. development and promulgation of a Water Quality Standards Implementation Plan
pursuant to Section 1-1-202 of this title for its jurisdictional areas of environmental
responsibility.

2. The exclusive jurisdiction, power and authority of the Commission shall also extend to
the construction, operation, maintenance, site remediation, closure and abandonment of
the facilities and activities described in paragraph 1 of this subsection.

3. When a deleterious substance from a Commission-regulated facility or activity enters a
point source discharge of pollutants or storm water from a facility or activity regulated by
the Department of Environmental Quality, the Department shall have sole jurisdiction
over the point source discharge of the commingled pollutants and storm water from the
two facilities or activities insofar as Department-regulated facilities and activities are
concerned.

4. For purposes of the federal Clean Water Act, any facility or activity which is subject to
the jurisdiction of the Commission pursuant to paragraph 1 of this subsection and any
other oil and gas extraction facility or activity which requires a permit for the discharge
of a pollutant or storm water to waters of the United States shall be subject to the direct
jurisdiction of the federal Environmental Protection Agency and shall not be required to
be permitted by the Department of Environmental Quality or the Commission for such
discharge.

5. The Commission shall have jurisdiction over:

a. underground storage tanks that contain antifreeze, motor oil, motor fuel, gasoline,
kerosene, diesel, or aviation fuel and that are not located at refineries or at the upstream
or intermediate shipment points of pipeline operations, including, but not limited to, tanks
from which these materials are dispensed into vehicles, or tanks used in wholesale or
bulk distribution activities, as well as leaks from pumps, hoses, dispensers, and other
ancillary equipment associated with the tanks, whether above the ground or below;
provided, that any point source discharge of a pollutant to waters of the United States
during site remediation or the off-site disposal of contaminated soil, media, or debris
shall be regulated by the Department of Environmental Quality,

b. aboveground storage tanks that contain antifreeze, motor oil, motor fuel, gasoline,
kerosene, diesel, or aviation fuel and that are not located at refineries or at the upstream
or intermediate shipment points of pipeline operations, including, but not limited to, tanks
from which these materials are dispensed into vehicles, or tanks used in wholesale or
bulk distribution activities, as well as leaks from pumps, hoses, dispensers, and other
ancillary equipment associated with the tanks, whether above the ground or below;
provided, that any point source discharge of a pollutant to waters of the United States
during site remediation or the off-site disposal of contaminated soil, media, or debris
shall be regulated by the Department of Environmental Quality, and

c. the Petroleum Storage Tank Release Environmental Cleanup Indemnity Fund, the
Oklahoma Petroleum Storage Tank Release Indemnity Program, and the Oklahoma
Leaking Underground Storage Tank Trust Fund.

6. The Department of Environmental Quality shall have sole jurisdiction to regulate the
transportation, discharge or release of deleterious substances or solid or hazardous waste
or other pollutants from rolling stock and rail facilities.

7. The Department of Environmental Quality shall have sole environmental jurisdiction
for point and nonpoint source discharges of pollutants and storm water to waters of the
state from:

a. refineries, petrochemical manufacturing plants and natural gas liquid extraction plants,
b. manufacturing of equipment and products related to oil and gas,
c. bulk terminals, aboveground and underground storage tanks not subject to the
jurisdiction of the Commission pursuant to this subsection, and
d. other facilities, activities and sources not subject to the jurisdiction of the Commission
or the Oklahoma Department of Agriculture, Food, and Forestry as specified by this
section.

8. The Department of Environmental Quality shall have sole environmental jurisdiction
to regulate air emissions from all facilities and sources subject to operating permit
requirements under Title V of the federal Clean Air Act as amended.

F. Oklahoma Conservation Commission. The Oklahoma Conservation Commission shall
have the following jurisdictional areas of environmental responsibility:

1. Soil conservation, erosion control and nonpoint source management except as
otherwise provided by law;

2. Monitoring, evaluation and assessment of waters to determine the condition of streams
and rivers being impacted by nonpoint source pollution. In carrying out this area of
responsibility, the Oklahoma Conservation Commission shall serve as the technical lead
agency for nonpoint source categories as defined in Section 319 of the federal Clean
Water Act or other subsequent federal or state nonpoint source programs, except for
activities related to industrial and municipal storm water or as otherwise provided by
state law;

3. Wetlands strategy;
4. Abandoned mine reclamation;

5. Cost-share program for land use activities;

6. Assessment and conservation plan development and implementation in watersheds of clean lakes, as specified by law;

7. Complaint data management;

8. Coordination of environmental and natural resources education;

9. Federal upstream flood control program;

10. Groundwater protection for activities subject to the jurisdictional areas of environmental responsibility of the Commission;

11. Development and promulgation of a Water Quality Standards Implementation Plan pursuant to Section 1-1-202 of this title for its jurisdictional areas of environmental responsibility; and


G. Department of Mines. The Department of Mines shall have the following jurisdictional areas of environmental responsibility:

1. Mining regulation;

2. Mining reclamation of active mines;

3. Groundwater protection for activities subject to the jurisdictional areas of environmental responsibility of the Commission; and

4. Development and promulgation of a Water Quality Standards Implementation Plan pursuant to Section 1-1-202 of this title for its jurisdictional areas of responsibility.

H. Department of Wildlife Conservation. The Department of Wildlife Conservation shall have the following jurisdictional areas of environmental responsibilities:

1. Investigating wildlife kills;

2. Wildlife protection and seeking wildlife damage claims; and

3. Development and promulgation of a Water Quality Standards Implementation Plan pursuant to Section 1-1-202 of this title for its jurisdictional areas of environmental responsibility.
I. Department of Public Safety. The Department of Public Safety shall have the following jurisdictional areas of environmental responsibilities:

1. Hazardous waste, substances and material transportation inspections as authorized by the Hazardous Materials Transportation Act; and

2. Inspection and audit activities of hazardous waste and materials carriers and handlers as authorized by the Hazardous Materials Transportation Act.

J. Department of Labor. The Department of Labor shall have the following jurisdictional areas of environmental responsibility:

1. Regulation of asbestos in the workplace pursuant to Chapter 11 of Title 40 of the Oklahoma Statutes;

2. Asbestos monitoring in public and private buildings; and

3. Indoor air quality as regulated under the authority of the Oklahoma Occupational Health and Safety Standards Act, except for those indoor air quality issues specifically authorized to be regulated by another agency.

Such programs shall be a function of the Department’s occupational safety and health jurisdiction.

K. Oklahoma Department of Emergency Management. The Oklahoma Department of Emergency Management shall have the following jurisdictional areas of environmental responsibilities:

1. Coordination of all emergency resources and activities relating to threats to citizens’ lives and property pursuant to the Oklahoma Emergency Resources Management Act of 1967;

2. Administer and enforce the planning requirements of Title III of the Superfund Amendments and Reauthorization Act of 1986 and develop such other emergency operations plans that will enable the state to prepare for, respond to, recover from and mitigate potential environmental emergencies and disasters pursuant to the Oklahoma Hazardous Materials Planning and Notification Act;

3. Administer and conduct periodic exercises of emergency operations plans provided for in this subsection pursuant to the Oklahoma Emergency Resources Management Act of 1967;

4. Administer and facilitate hazardous materials training for state and local emergency planners and first responders pursuant to the Oklahoma Emergency Resources Management Act of 1967; and
5. Maintain a computerized emergency information system allowing state and local access to information regarding hazardous materials’ location, quantity and potential threat.

Historical Data

A. The Board of Environmental Quality shall promulgate rules for accreditation of privately and publicly owned laboratories for performance of environmental analyses. The Board may also promulgate rules which adopt standards of a national environmental laboratory accreditation program and the United States Environmental Protection Agency by reference.

B. The Board, pursuant to Section 2-2-101 of this title and the Administrative Procedures Act, shall promulgate rules for the assessment of reasonable fees to participating laboratories for the administrative costs of the accreditation program.

C. Fees charged pursuant to this section shall be paid into the Department of Environmental Quality Revolving Fund and shall only be used by the Department in administering the Department's laboratory accreditation program.

Historical Data

A. Notwithstanding any other provision of law county clerks shall charge and collect the following flat fees to be uniform throughout the state regardless of the recording method used, and the county clerks shall not be required to itemize or charge these fees pursuant to any other schedule, except as specifically provided by law:

1. For recording the first page of deeds, mortgages and any other instruments not subject to the fee imposed by Section 1-9-525 of Title 12A of the Oklahoma Statutes

$8.00

2. For recording each additional page of same instrument

$2.00

3. For furnishing hard copies of microfilmed records to bonded abstractors only, per page

$1.00

4. For furnishing photographic copies of photographic records, or of typewritten script or printed records, per page

$1.00

5. For recording plat of one block or less

$10.00

6. For recording plat of more than one block

$25.00

7. For certifying to any copy per page

$1.00
8. For recording an assignment of Tax Sale Certificate to be paid by the party purchasing................................................................. $5.00

9. For recording of any mark or brand and giving certificate for same................................. $5.00

10. For recording each certificate for estrays and forwarding description of same, as required by law....................................................... $1.00

11. a. For recording and filing of mechanics' or materialmen's liens which includes the release thereof................................................................. $10.00

   b. For preparing and mailing notice of mechanics' or materialmen's lien......................... $8.00 plus the actual cost of postage

   c. For each additional page or exhibit........................................................................ $2.00

12. For recording and filing of fictitious name partnership certificates.............................. $5.00 To this fee shall be added the fees required by Sections 81 through 86 of Title 54 of the Oklahoma Statutes.

13. For recording the first page of deeds, mortgages, and any other instruments which are nonconforming pursuant to subsection C of Section 298 of Title 19 of the Oklahoma Statutes................................................................. $25.00

14. For recording each additional page of an instrument which is nonconforming pursuant to subsection C of Section 298 of Title 19 of the Oklahoma Statutes......... $10.00
B. The fees prescribed in paragraph 4 of subsection A of this section shall be deposited into the County Clerk's Lien Fee Account, created pursuant to Section 265 of Title 19 of the Oklahoma.

C. For the purpose of preserving, maintaining, and archiving recorded instruments including, but not limited to, records management, records preservation, automation, modernization, and related lawful expenditures, in addition to all other fees required by law, the county clerk shall collect Five Dollars ($5.00) for each instrument recorded with the Registrar of Deeds.

D. There is hereby created a fund to be known as the "County Clerk's Records Management and Preservation Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of the fees and monies accruing to the fund, as prescribed in subsection C of this section with all monies accruing to the fund to be expended by the clerk and not transferred to any other fund. The intent of this section is to increase the net funding level available to the county clerk to maintain and preserve public records.

E. The fees and costs prescribed in this section shall not apply to child support enforcement offices operated by or on behalf of the Department of Human Services’ Child Support Enforcement Division. County clerks shall not charge any fees or costs to such offices, the Division, or the Department.

Historical Data

Title 28. Fees
Chapter 1 § 86.1 - Provisions for Jury Forms and Witnesses - Fees - Committee.

Cite as: O.S. §.

The clerk of the district court of each county of this state may provide forms for jurors and witnesses individually to voluntarily designate any fees due to them to be donated to an agency or agencies established for the prevention of child abuse. All designated fees shall be placed by the district court clerk into a special account within the county treasury. The board of county commissioners shall make disbursement from the account as recommended by a committee which shall consist of five (5) members as follows:

1. One member shall be the district court clerk or a designee;

2. One member shall be the Presiding Judge of the Juvenile Bureau or the judge of the district court who has juvenile docket responsibility or a designee;

3. One member shall be a community volunteer with expertise in child abuse appointed by the board of county commissioners;

4. One member shall be the district attorney or a designee; and

5. One member shall be the chair of the board of county commissioners or a designee.

Historical Data

A. This section, Sections 1-227.1 through 1-227.8 of this title and Section 6 of this act shall be known and may be cited as the “Child Abuse Prevention Act”.

B. The Legislature hereby declares that the increasing incidence of child abuse and its attendant human and financial cost to the citizens of Oklahoma requires that the prevention of child abuse and neglect be identified as a priority within the children, youth and family service system of this state. It is the intent of the Legislature that:

1. a comprehensive approach for the prevention of child abuse and neglect be developed for the state, and that this planned, comprehensive approach be used as a basis for funding of programs and services for the prevention of child abuse and neglect statewide; and

2. multidisciplinary and discipline-specific training on child abuse and neglect and domestic violence be made available to professionals in Oklahoma with responsibilities affecting children, youth, and families, including but not limited to: district attorneys, judges, lawyers, public defenders, medical personnel, law enforcement officers, school personnel, child welfare workers, youth service agencies, mental health workers, and Court Appointed Special Advocates (CASA). Said training shall be ongoing and shall accommodate professionals who require extensive knowledge and those who require only general knowledge.

C. For the purpose of establishing a comprehensive statewide approach towards the prevention of child abuse and neglect there is hereby created the Office of Child Abuse Prevention within the State Department of Health.

Historical Data

A. Each political subdivision shall have the power to make appropriations in the manner provided by law for making appropriations for the ordinary expenses of such political subdivision for the payment of expenses of its local organizations for emergency management.

B. Whenever the federal government or any agency or officer thereof shall offer to the state, or through the state to any political subdivision thereof, services, equipment, supplies, materials, or funds by way of gift, grant, or loan, for purposes of emergency management, the state acting through the Governor, or such political subdivision acting with the consent of the Governor and through its executive officer or governing body, may accept such offer and upon such acceptance the Governor of the state or executive officer or governing body of such political subdivision may authorize any officer of the state or of the political subdivision, as the case may be, to receive such services, equipment, supplies, materials, or funds on behalf of the state or such political subdivision, and subject to the terms of the offer and the rules and regulations, if any, of the agency making the offer.

C. Whenever any person, firm, or corporation shall offer to the state, or to any political subdivision thereof, services, equipment, supplies, materials, or funds by way of gift, grant, or loan, for purposes of emergency management, the state acting through the Governor, or such political subdivision acting through its executive officer or governing body, may accept such offer and upon such acceptance the Governor of the state or executive officer or governing body of such political subdivision may authorize any officer of the state or the political subdivision, as the case may be, to receive such services, equipment, supplies, materials, or funds on behalf of the state or such political subdivision, and subject to the terms of the offer.

D. Each political subdivision shall have the power to provide, by ordinances or otherwise, for a local emergency management organization, and said subdivisions shall have power to make appropriations for emergency management and disaster relief in the manner provided by law for making appropriations for ordinary expenses of such political subdivisions and shall have power to enter into agreements for the purpose of organizing civil defense units; to provide for a mutual method of financing the organization of such units on a basis approved by the State Emergency Management Director and satisfactory to said political subdivisions, but in which case the funds appropriated by said political subdivisions and any other funds provided for civil defense for such mutual purpose shall be nonfiscal funds and shall be placed on deposit with the county treasurer as custodian of such emergency management funds, and from which expenditures may be made on forms prescribed by the State Auditor and Inspector, in accordance with procedures.
approved by the State Emergency Management Director; and shall have power to render aid to other political subdivisions under mutual aid agreements, provided that the functioning of said units shall be coordinated by the State Emergency Management Director and the Director’s staff according to plans promulgated for that purpose.

Historical Data

There is hereby created in the office of the county treasurer a revolving fund for the office of the county assessor, to be designated the "County Assessor Fee Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all fees collected by the assessor and all monies accruing to the fund. Monies deposited to the fund shall be expended by the county assessor and shall not be transferred to any other account for a purpose other than:

1. For maintenance, replacement and upgrade of computer hardware and software associated with county assessor databases and geographic information systems; and

2. To provide products and services generated from the database and geographic information system to both public and private parties.

The intent of this section is to increase the net funding level available to the county assessor to maintain electronic databases and geographic information systems as required pursuant to Section 2829 of this title.

Historical Data

Added by Laws 1994, c. 200, § 3.
A. The Oklahoma Department of Transportation shall be required to certify to the State Transportation Commission that each county has upheld all agreements with, and obligations to, this state. If, due to failure by the county to maintain such obligations and agreements, the Department of Transportation cannot make the certification, the county shall receive no allocation or funding under the County Bridge and Road Improvement Act until such obligations and agreements are fulfilled. However, if requested, a county shall be entitled to notice and a hearing before the Transportation Commission prior to any allocation or funding being withheld by the Department of Transportation.

B. All consulting engineering contracts for services referred to in this act shall be approved by the Department of Transportation except those contracts entered into pursuant to the provisions of Section 687.1 of this title. The Department shall make findings on all contracts approved that the cost is reasonable and the firm involved is capable of performing the services within a reasonable period of time.

C. Expenditures which may be allowed pursuant to the provisions of this act shall include the following:

1. Matching federal funds for the annual Federal Highway Administration allocation to the Oklahoma State University Center for Local Government Technology for the Federal Highway Administration Rural Technical Assistance Program, not to exceed twenty-five percent (25%) of the amount of funding the state is required to provide, which shall not exceed Fifty Thousand Dollars ($50,000.00);

2. Project engineering costs;

3. The cost of rights-of-way acquired for projects pursuant to the provisions of this act and the cost of the relocation of utilities from the rights-of-way so acquired;

4. The cost of reconstruction or replacement of roadway structures which may be less than twenty (20) feet in length;

5. Any cost or expense for administration, program management, engineering, including the development of appropriate local road standards which shall apply only to those roads reconstructed, maintained, or otherwise constructed pursuant to this act, or construction supervision necessarily incurred by the Department of Transportation in fulfilling its duties and responsibilities pursuant to this act;
6. Any cost or expense related to a comprehensive plan for signing or inventory of signs on the county road system; and

7. The expense and related costs of employing an engineer to assist a county or counties in carrying out the daily operations of road and bridge maintenance and construction, including the employment of a circuit engineer.

Historical Data

(a) All monies raised for use on the county highways in each county, or apportioned to each county for road purposes, from any source, including all funds and monies derived by law, levy, taxation, or apportionment shall, unless otherwise provided by law, be placed in the county treasury in a fund to be known as the county highway fund, to be expended on order of the board of county commissionners on county highways as defined herein, or on state highways within their respective counties including the lighting thereof, if, in the judgment of the board of county commissionners, such expenditure would be just and equitable and for the best interest of the county.

(b) When state or federal funds are available for assistance in constructing county roads or bridges, the board of county commissionners of any county may place on deposit with the commission such funds from the county highway fund, special highway funds and proceeds of county bond issues as may be necessary to obtain such state or federal funds, and the commission shall have authority to accept such county funds and bond monies and to use the same for the construction of county roads or bridges in the county depositing the funds, pursuant to contract agreement with the board of county commissionners of such county; provided, that the proceeds of any county bond issue so deposited with the commission may be used by the commission only for the designated purposes for which the bonds were issued.

(c) All monies remaining in a county highway fund created by 69 O.S. 1961 Section 44(e), and all other assets thereof, and all taxes, revenue and other funds payable to or required to be deposited in such fund under the provisions of other laws, when this Code becomes effective, shall be transferred to, be deposited in and be a part of the county highway fund created by this section in the same county; and the latter fund shall be liable for the payment of all outstanding obligations existing against the former fund.

Historical Data

Chapter 23 of this title shall be known and may be cited as the Oklahoma Floodplain Management Act.

Historical Data

A. The State of Oklahoma recognizes the personal hardships and economic distress caused by flood disasters; in particular, the loss of life from floods, the physical and emotional impact of flooding on individuals and communities, public and private property damage and disruption, the increased cost for disaster relief and the need for preservation and restoration of the natural resources and functions of floodplains. Oklahoma also recognizes that it has become uneconomical for the private insurance industry alone to make flood insurance available to those in need of such protection on reasonable terms and conditions. Recognizing these problems, Congress enacted the National Flood Insurance Act of 1968, which, among other things, requires the development of a unified national program for floodplain management which sets out a framework for national goals towards which agencies at all levels of government and in the private sector can work each within its own mission and role.

B. The purpose of the Oklahoma Floodplain Management Act pursuant to the most current version of a unified program for floodplain management is to:

1. Protect the natural and beneficial functions of the floodplain, to reduce damage and disruption to property from floods, to reduce costs of disaster relief and to reduce injury and loss of life from floods;

2. Assist state agencies, local governments and the private sector in developing local floodplain management programs and in obtaining training and funding therefor; and

3. Procure flood insurance for those citizens that desire to participate in this federal program.

Historical Data

This act may be cited as the "Municipal Budget Act".

Historical Data
Title 11. Cities and Towns
Chapter 1
Municipal Code
Article Article XVII §17-202 - Purpose of Act.

Cite as: O.S. §, __ __

The purpose of this act is to provide an alternate budget procedure for municipal governments which will:

1. Establish standard and sound fiscal procedures for the adoption and administration of budgets;

2. Make available to the public and investors sufficient information as to the financial conditions, requirements and expectations of the municipal government; and

3. Assist municipal governments to improve and implement generally accepted standards of finance management.

Historical Data

Laws 1979, c. 111, § 2.
This act shall apply to any incorporated city or town which, by resolution of the governing body, opts to come under and comply with all its provisions and requirements. Once a municipality has selected the Municipal Budget Act to govern its budget procedures, the provisions of this act shall take precedence over any other state laws applicable to municipal budgets, except as may be provided otherwise in this act, and supersede any conflicting laws. Any action of a municipal governing body to implement, rescind or repeal the application of the Municipal Budget Act shall be effective as of the beginning or end of a budget year pursuant to this act.

Historical Data

Laws 1979, c. 111, § 3.
Title 11. Cities and Towns
Chapter 1
Municipal Code
Article Article XVII § 17-204 - Definitions

Cite as: O.S. §, __ __

1. "Account" means an entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department;

2. "Appropriated fund balance" means any fund balance appropriated for a fund for the budget year;

3. "Appropriation" means an authorization to expend or encumber revenues and fund balance of a fund;

4. "Budget" means a plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing them;

5. "Budget summary" means a tabular listing of revenues by source and expenditures by fund and by department within each fund for the budget year;

6. "Budget year" means the fiscal year for which a budget is prepared or being prepared;

7. "Chief executive officer" means the mayor of an aldermanic city or a strong-mayor-council city, the mayor of a town, or the city manager or chief administrative officer as it may be defined by applicable law, charter or ordinance;

8. "Current year" means the year in which the budget is prepared and adopted, or the fiscal year immediately preceding the budget year;

9. "Deficit" means the excess of a fund's current liabilities and encumbrances over its current financial assets as reflected by its books of account;

10. "Department" means a functional unit within a fund which carries on a specific activity, such as a fire department or a police department within a general fund;

11. "Estimated revenue" means the amount of revenues estimated to be received during the budget year in each fund for which a budget is prepared;

12. "Fiscal year" means the annual period for reporting fiscal operations which begins and ends on dates as the Legislature provides or as provided by law;
13. "Fund" means an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives;

14. "Fund balance" means the excess of a fund's current financial assets over its current liabilities and encumbrances, as reflected by its books of account;

15. "Governing body" means the city council of a city, the board of trustees of a town, or the legislative body of a municipality as it may be defined by applicable law or charter provision;

16. "Immediate prior fiscal year" means the year preceding the current year;

17. "Levy" means to impose ad valorem taxes or the total amount of ad valorem taxes for a purpose or entity;

18. "Operating reserve" means that portion of the fund balance which has not been appropriated in a budget year; and


Historical Data

At least thirty (30) days prior to the beginning of each fiscal year, a budget for the municipality shall be prepared by the chief executive officer and submitted to the governing body. The chief executive officer may require any other officer or employee who is charged with the management or control of any department or office of the municipality to furnish estimates for the fiscal year covering estimated revenues and expenditures of the department or office on or before a date set by the chief executive officer.

Historical Data

Laws 1979, c. 111, § 5.
Title 11. Cities and Towns
Chapter 1
Municipal Code
Article Article XVII § 17-206 - Requirements and Contents of Budget

Cite as: O.S. §, __ __

A. The municipal budget shall present a complete financial plan for the municipality and shall present information necessary and proper to disclose the financial position and condition of the municipality and the revenues and expenditures thereof, both past and anticipated.

B. The budget shall contain a budget summary. It shall also be accompanied by a budget message which shall explain the budget and describe its important features. The budget format shall be as provided by the governing body in consultation with the chief executive officer. It shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:

1. Actual revenues and expenditures for the immediate prior fiscal year;

2. Revenues and expenditures for the current fiscal year as shown by the budget for the current year as adopted or amended; and

3. Estimates of revenues and expenditures for the budget year.

C. The estimate of revenues for any budget year shall include probable income by source which the municipality is legally empowered to collect or receive at the time the budget is adopted. The estimate shall be based on a review and analysis of past and anticipated revenues of the municipality. Any portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which is available for appropriation, as finally determined by the county excise board, or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes. Included in the budget of revenues or expenditures for any fund may be amounts transferred from or to another fund. Any such interfund transfer must be shown as a disbursement from the one fund and as a receipt to the other fund.

D. Encumbrances for funds whose sole purpose is to account for grants and capital projects and/or any unexpended appropriation balances may be considered nonfiscal and excluded from the budget by the governing body, but shall be reappropriated to the same funds, accounts and for the same purposes for the successive fiscal year, unless the grant, project or purpose is designated or declared closed or completed by the governing body.

Historical Data
Laws 1979, c. 111, § 6; Amended by Laws 2002, HB 1435, c. 98, § 2, eff. November 1, 2002 (superseded document available); Amended by Laws 2002, SB 1234, c. 440, § 1, eff. November 1, 2002 (superseded document available).
Any monies received or expended by a municipality must be accounted for by fund and account. Each municipality shall adopt an appropriation for the general fund and for all other funds established by the governing body pursuant to the provisions of Section 17-212 of this title. The municipal governing body shall determine the needs of the municipality for sinking fund purposes, pursuant to the provisions of Section 431 of Title 62 of the Oklahoma Statutes, Section 3017 of Title 68 of the Oklahoma Statutes, and Section 28 of Article 10 of the Oklahoma Constitution, and include these requirements in the debt service fund budget for the budget year.

Historical Data

The municipal governing body shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summary, shall be published in a newspaper of general circulation in the municipality not less than five (5) days before the date of the hearing. The municipal clerk shall make available a sufficient number of copies of the proposed budget as the governing body shall determine and have them available for review or for distribution or sale at the office of the municipal clerk. Whenever the total operating budget, not including debt service, does not exceed Twelve Thousand Dollars ($12,000.00) per year, the proposed budget summary and notice may be posted at the governing body's principal headquarters in lieu of publication in a newspaper. At the public hearing on the budget any person may present to the governing body comments, recommendations or information on any part of the proposed budget.

Historical Data

Laws 1979, c. 111, § 8.
Title 11. Cities and Towns
Chapter 1
Municipal Code
Article Article XVII §17-209 - Adoption of Budget - Filing - Effective Period - Use of Appropriated Funds - Levying Tax

Cite as: O.S. §, __ __

A. After the hearing and at least seven (7) days prior to the beginning of the budget year, the governing body shall adopt the budget by resolution, or as any charter may require, at the level of classification as defined in Section 17-213 of this title. The governing body may add or increase items or delete or decrease items in the budget. In all cases the proposed expenditures shall not exceed the estimated revenues and appropriated fund balance for any fund.

B. The adopted budget shall be transmitted to the State Auditor and Inspector within thirty (30) days after the beginning of the fiscal year of the municipality and one copy shall be kept on file in the office of the municipal clerk. A copy of the municipality's sinking fund requirements shall be filed with the excise board of the county or counties in which the municipality is located.

C. The adopted budget shall be in effect on and after the first day of the fiscal year to which it applies. The budget as adopted and filed with the State Auditor and Inspector shall constitute an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose except as provided by law.

D. At the time required by law, the county excise board shall levy the taxes necessary for the municipality's sinking fund for the budget year pursuant to Section 431 of Title 62 of the Oklahoma Statutes.

Historical Data

Title 11. Cities and Towns  
Chapter 1  
Municipal Code  
Article Article XVII § 17-210 - Protests - Failure to Protest - Examination of Filed Budget.

Cite as: O.S. §, __ __

Within fifteen (15) days after the filing of any municipal budget with the State Auditor and Inspector, any taxpayer may file protests against any levy of ad valorem taxes for creating sinking funds in the manner provided by this section and Sections 24104 through 24111 of Title 68 of the Oklahoma Statutes. The fifteen-day protest period begins upon the date the budget is received in the Office of the State Auditor and Inspector. After receipt of a taxpayer protest, the State Auditor and Inspector shall transmit by certified mail one copy of each protest to the municipal clerk, and one copy of each protest to the county treasurer and the excise board of each county in which the municipality is located. The taxpayer shall specify the grounds upon which the protest is based. Any protest filed by any taxpayer shall inure to the benefit of all taxpayers. Provided, the provisions of this section shall not delay any budget expenditures of a municipality if the amount of revenue from the ad valorem tax levy which is deposited in the municipal general fund is less than five percent (5%) of the total revenue accruing to the municipal general fund during the prior fiscal year. If no protest is filed by any taxpayer within the fifteen-day period, the budget and any appropriations thereof shall be deemed legal and final until amended by the governing body or the county excise board as authorized by law. Taxpayers shall have the right at all reasonable times to examine the budget on file with the municipal clerk or the State Auditor and Inspector for the purpose of filing protests in accordance with this section and Sections 24104 through 24111 of Title 68.

Historical Data

A. No expenditure may be incurred or made by any officer or employee which exceeds the fund balance for any fund. Any fund balance remaining in a fund at the end of the fiscal year shall be carried forward to the credit of the fund for the next fiscal year. No expenditure may be authorized or made by any officer or employee which exceeds the appropriation of any fund.

B. It shall be unlawful for any officer or employee of the municipality in any budget year:

1. To create or authorize creation of a deficit in any fund; or

2. To authorize, make or incur expenditures in excess of ninety percent (90%) of the appropriation for any fund of the budget as adopted or amended until revenues received, including the prior fiscal year's fund balance carried forward, totals an amount equal to at least ninety percent (90%) of the appropriation for the fund. Expenditures may then be made and authorized so long as any expenditure does not exceed any fund balance.

C. Any obligation that is contracted or authorized by any officer or employee in violation of this act shall become the obligation of the officer or employee himself and shall not be valid or enforceable against the municipality. Any officer or employee who violates this act shall forfeit his office or position and shall be subject to such civil and criminal punishments as are provided by law. Any obligation, authorization for expenditure or expenditure made in violation of this act shall be illegal and void.

Historical Data

A municipality shall establish funds consistent with legal and operating requirements. Each municipality shall maintain according to its own needs some or all of the following funds or ledgers in its system of accounts:

1. A general fund, to account for all monies received and disbursed for general municipal government purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account. All monies received by the municipality under the motor fuel tax or under the motor vehicle license and registration tax and earmarked for the street and alley fund may be deposited in the general fund and accounted for as a "street and alley account" within the general fund. Expenditures from this account shall be made as earmarked and provided by law. All references to the street and alley fund or to the special fund earmarked for state-shared gasoline and motor vehicle taxes may mean the street and alley account provided in this section;

2. Special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes;

3. Debt service fund, which shall include the municipal sinking fund, established to account for the retirement of general obligation bonds or other long-term debt and payment of interest thereon and judgments as provided by law. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the debt service fund;

4. Capital project funds, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities other than those accounted for in enterprise funds and nonexpendable trust funds;

5. Enterprise funds, to account for each utility or enterprise or other service, other than those operated as a department of the general fund, where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a service or program;

6. Trust and agency funds, to account for assets held by the municipality as trustee or agent for individuals, private organizations or other governmental units or purposes, such as a retirement fund or a cemetery perpetual care fund;
7. Internal service funds, to account for the financing of goods or services provided by one department or agency of the municipality to another department or agency, or to another government, on a cost reimbursement basis;

8. A ledger or group of accounts in which to record the details relating to the general fixed assets of the municipality;

9. A ledger or group of accounts in which to record the details relating to the general bonds or other long-term debt of the municipality; or

10. Such other funds or ledgers as may be established by the governing body.

Historical Data

Each fund shall be made up of accounts for classifying revenues and expenditures. Revenues shall be classified separately by source. Expenditures shall be departmentalized within each fund and shall be classified into at least the following accounts:

1. Personal services, which may include expenses for salaries, wages, per diem or other compensation, fees, allowances or reimbursement for travel expenses, and related employee benefits, paid to any officer or employee for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, sick leave, terminal pay or similar benefits;

2. Materials and supplies, which may include articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities;

3. Other services and charges, which may include all current expenses other than those listed in paragraphs 1, 2, 4, 5 or 6 of this section, such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of expenses to any person, firm or corporation rendering such services;

4. Capital outlays, which may include outlays which result in acquisition of or additions to fixed assets which are purchased by the municipality, including machinery and equipment, furniture, land, buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of a contract;

5. Debt service, which may include outlays in the form of debt principal payments, periodic interest payments, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods; and

6. Fund transfers, which may include permanent transfers of resources from one fund to another.

Historical Data
A municipality may create an operating reserve for the purpose of providing a fund or reserve out of which to meet emergency expenditures.

Historical Data

Laws 1979, c. 111, § 14.
A. The chief executive officer, or designee, as authorized by the governing body, may transfer any unexpended and unencumbered appropriation or any portion thereof from one department to another within the same fund; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required.

B. Any fund balance in an enterprise fund of the municipality may be transferred to another fund of the municipality as authorized by the governing body. Other interfund transfers may be made only as adopted or amended according to Section 17-206 or 17-216 of this title.

C. Whenever the necessity for maintaining any fund of a municipality has ceased to exist and a balance remains in the fund, the governing body may authorize the transfer of the balance to the general fund or any other designated fund, unless otherwise provided by law.

D. No encumbrance or expenditure may be authorized or made by any officer or employee which exceeds the available appropriation for each department within a fund.

Historical Data

Title 11. Cities and Towns
Chapter 1
Municipal Code
Article Article XVII § 17-216 - Supplemental Appropriations to Funds - Amendment of Budget

A. The governing body may amend the budget to make supplemental appropriations to any fund up to the amount of additional revenues which are available for current expenses for the fund due to:

1. Revenues received or to be received from sources not anticipated in the budget for that year;

2. Revenues received or to be received from anticipated sources but in excess of the budget estimates therefor; or

3. Unexpended and unencumbered fund balances on hand at the end of the preceding fiscal year which had not been anticipated or appropriated in the budget. Any appropriation authorizing the creating of an indebtedness shall be governed by the applicable provisions of Article 10 of the Oklahoma Constitution.

B. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money in a particular fund to meet the requirements of appropriation for the fund, the governing body shall take action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations or it may amend the budget to transfer money from one fund to another fund, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.

C. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease in the total appropriation of funds shall be adopted at a meeting of the governing body and filed with the municipal clerk and the State Auditor and Inspector.

Historical Data

Title 68. Revenue and Taxation
Chapter 1
Article Article 11 § 1112 to 1200 - RESERVED.

Cite as: O.S. §. __ __

Historical Data
Title 19. Counties and County Officers
Chapter 6 § 130.1 - Commission on County Government Personnel Education and Training - Creation - Membership.

Cite as: O.S. §, __ __

There is hereby re-created, to continue until July 1, 2006, in accordance with the provisions of the Oklahoma Sunset Law, Section 3901 et seq. of Title 74 of the Oklahoma Statutes, the Commission on County Government Personnel Education and Training, hereinafter called the "Commission". The Commission shall be composed of the following five (5) members: The President of Oklahoma State University or designee; the State Auditor and Inspector or designee; the Director of the Oklahoma Department of Transportation or designee; the Chairman of the Oklahoma Tax Commission or designee; and the President of the Oklahoma County Officers Association or designee.

Historical Data

Title 19. Counties and County Officers
Chapter 6 § 130.2 - Duties of Commission

The duties of the Commission shall be:

1. To oversee a professional development program for training Oklahoma county commissioners, county clerks, county treasurers, county assessors, court clerks, their deputies and employees, county sheriffs, and other political subdivisions through the Center for Local Government Technology and Cooperative Extension Service at Oklahoma State University;

2. To provide guidance to the Center for Local Government Technology and Cooperative Extension Service in designing curricula to be used in educational programs and materials;

3. To identify needs and set priorities for research to be conducted in cooperation with the Center for Local Government Technology and Cooperative Extension Service in areas relevant to the study and improvement of Oklahoma county government and its functions and to accept gifts and grants for such purposes;

4. To cooperate with the advisory boards authorized in Section 130.4 of this title in determining the educational needs of county officials and their employees so that they can perform their duties and responsibilities efficiently and professionally;

5. To contract with the Center for Local Government Technology and Cooperative Extension Service at Oklahoma State University to administer personnel education and training for counties and other political subdivisions.

Historical Data

The Commission shall meet within sixty (60) days after the effective date of this act. The President of Oklahoma State University or his designee shall serve as chairman of the Commission. After the first meeting, the Commission shall meet as it deems necessary or when called by the chairman or by any three members. Three members shall constitute a quorum and no official action shall be taken by the Commission unless there is a quorum present.

The representative of the County Officers Association shall be reimbursed for mileage and per diem in accordance with the State Travel Reimbursement Act when attending Commission meetings or other activities associated with his duties. Other Commission members shall not be reimbursed.

*Historical Data*

A. The Center for Local Government Technology and Cooperative Extension Service are hereby authorized to create advisory boards as they deem necessary. Members of such advisory boards shall be appointed by the Center for Local Government Technology and Cooperative Extension Service and shall include, but shall not be limited to, county government officials and appropriate state agency representatives. Meetings of advisory boards shall be called by the Director of the Center for Local Government Technology. Such advisory boards shall assist in developing educational programs and materials for training county government officers and their employees.

Advisory board members shall be reimbursed for expenses incurred in the performance of their duties under Sections 130.1 through 130.7 of this title in accordance with the State Travel Reimbursement Act.

B. The Center for Local Government Technology is authorized to contract with state agencies and private entities to provide training.

**Historical Data**

The objectives of each education and training program, as developed by the Commission in consultation with the advisory boards and administered through the Center for Local Government Technology and Cooperative Extension Service at Oklahoma State University, shall include, but shall not be limited to:

1. Encouraging the professional development of the groups of county officials and their employees governed by this act by providing educational programs and reference materials on job-related topics on a timely basis;

2. Improving the efficiency of county government operations by providing technical assistance in the administration of mandated duties;

3. Improving the technical skills of county employees by providing technical training in the operation and maintenance of construction equipment and machinery; and

4. Serving as a reference and resource center for county officials.

Historical Data

A. 1. Any professional or clerical support staff required by the Commission shall be provided through the Center for Local Government Technology and Cooperative Extension Service.

2. The training programs developed pursuant to Sections 130.1 through 130.7 of this title shall not interfere with or duplicate any other existing training programs for county government personnel.

B. All expenses incurred in the performance of the duties imposed upon the Commission by law shall be paid out of funds appropriated or otherwise made available to the Office of the State Auditor and Inspector.

Historical Data

Title 19. Counties and County Officers
Chapter 6 § 130.7 - Certain County Officials to Participate in Training Programs and Educational Seminars - Expenses.

Each county commissioner, county clerk, county treasurer, county assessor, and court clerk holding office on the effective date of this act and those elected thereafter and the deputies of such elected county officers shall be required to participate in the appropriate training programs and educational seminars relevant to their positions and duties conducted pursuant to Sections 130.1 through 130.7 of this title. In addition, county sheriffs may be required to attend the training programs specified in this section. Expenses related to attending such activities shall be reimbursed by the Commission.

Historical Data


Citationizer© Summary of Documents Citing This Document
A. In addition to the special sessions for equalizing assessments, and all other special sessions now provided by law, the county commissioners shall meet and hold sessions for the transaction of business in the county courthouse, at the county seat, on or before the first Monday of each month, and may remain in session as long as the public business may require, and the passing upon, allowing or rejecting of bills against the county shall be taken up and passed upon by the board in the order in which the claims have been filed, and in which order such claims must be entered upon the calendar, except salary, wage and compensation claims of officers and deputies and employees, which salary, wage and compensation claims may be considered and paid, on or after the termination of the service pay period; provided, that such claims by subordinate deputies and employees be first approved by the officer having charge of the office or department. The board of county commissioners may recess or adjourn its meetings within the session, either from time to time or from day to day, or on call of the chairman; but, if such board does not sooner adjourn its session for any month, such session shall terminate and be adjourned by operation of law on the last business day of such month. If the board shall have adjourned its session before the last business day of any month, the county clerk shall have power to call special sessions when the best interests of the county demand it, upon giving five (5) days' notice of the time and object of calling the commissioners together, by posting up notices in three public places in the county, or by publication in some newspaper of general circulation in the county; provided, that in the case of a vacancy in the office of county clerk, the chairman of the board shall have power to call a special session for the purpose of filling such vacancy.

B. The board of county commissioners may meet at times and in places within the county other than the county courthouse if it is determined that such meetings are beneficial to the general public. Such meetings shall be in compliance with the Oklahoma Open Meeting Act.

**Historical Data**

The board of county commissioners is hereby authorized and empowered to enter into contracts with the authorities of the United States of America, the State of Oklahoma, and any incorporated city or town within the boundary of the county entering into such contract, leasing and letting to the United States of America, the State of Oklahoma, or to any incorporated city or town situated within the boundaries of the county making such contract, or contracts, any county building, or buildings, or lands, belonging to the county, for airports or public uses; and such contract, or contracts, when entered into by the board of county commissioners of any county, with the Governor of the State of Oklahoma, or with the proper authorities of the United States of America, or the proper authorities of any incorporated city or town located within the boundary of the county entering into such contract, shall be valid obligations. Contracts of like character heretofore entered into, by and between any authorities hereinbefore mentioned, are in all things hereby ratified, confirmed and legalized.

**Historical Data**

The board of county commissioners is hereby authorized and empowered to sell to the Oklahoma Historical Society for purposes of restoration and preservation, county-owned land, sites or structures which have been deemed by the Oklahoma Historical Society to be of historical significance to the state.

**Historical Data**

Title 19. Counties and County Officers
Chapter 10 § 348 - Hearing of all Matters Pertaining to the Interest of the County.

All matters pertaining to the interest of the county shall be heard by the board of county commissioners in open session only and no executive session shall be held by said county commissioners pertaining to any matters coming before them, except in the manner and situations provided by Section 307 of Title 25 of the Oklahoma Statutes. Where the county has no courthouse, or the courthouse shall be unfit or inconvenient, they may hold their sessions for the transaction of business at any other suitable place in the county seat. No claim presented to the board of county commissioners shall be laid over longer than to the next regular session, when it shall be finally acted upon.

Historical Data

A. The county commissioners of counties of the State of Oklahoma are hereby authorized and empowered to execute offers to convey lands and to execute deeds of conveyance on such lands as are owned by such counties, acquired through gift, purchase, condemnation or tax resale, and no longer needed for county purposes, to the United States of America or the state or any political subdivision, public trust of which the county is the beneficiary, community action agency, or council of governments within the county, for a consideration to be determined by such commissioners, to aid the United States of America or the state or any political subdivision, public trust of which the county is the beneficiary, community action agency, or council of governments within the county in the acquisition of such lands by purchase, condemnation or otherwise, required for sites for forest reserves, game preserves, national parks, irrigation or drainage projects, or for needful public buildings, and for any other purpose for the United States Government or the state or any political subdivision, public trust of which the county is the beneficiary, community action agency, or council of governments within the county. Conveyances of like character heretofore made to the United States Government or the state or any political subdivision, public trust of which the county is the beneficiary, community action agency, or council of governments within the county, are in all things hereby ratified, confirmed and legalized.

B. The county commissioners of counties of the State of Oklahoma are hereby authorized and empowered to execute deeds of conveyance of such lands as are owned by the counties within the corporate limits of any city or town providing such lands are deemed by the county commissioners of the county to be surplus to the needs of the county. Any such lands so conveyed may be used by such city or town for any purpose authorized by law or conveyed by such city or town in any manner authorized by law. Neither the county nor the city or town, in any such transaction, shall be liable for any liens or encumbrances upon said property; however, any such liens or encumbrances shall remain attached to said property until satisfied, discharged or expired by operation of law.

Historical Data

Added by Laws 1937, p. 213, § 1, emerg. eff. March 26, 1937; Amended by Laws 1963, c. 5, § 1, emerg. eff. February 19, 1963; Laws 1990, c. 67, § 2, emerg. eff. April 16, 1990; Laws 1991, c. 222, § 1, eff. July 1, 1991; Amended by Laws 2000, SB 840, c. 9, § 1, eff. March 22, 2000 (superseded document available); Amended by Laws 2004, HB 2211, c. 45, § 1, emerg. eff. April 1, 2004 (superseded document available).

Citationizer© Summary of Documents Citing This Document
A. The board of county commissioners of each county of this state is hereby authorized to provide firefighting service in the county and for such purpose to use county funds to rent, lease or purchase firefighting equipment and to rent or construct and equip and operate fire stations and to employ necessary personnel to provide such service. The board of county commissioners shall also have the authority to determine and collect charges for firefighting services performed by the county from any person to whom such services are provided.

B. The board of county commissioners of each county of this state shall have the power to take by grant, purchase, gift, devise or lease, and to dispose of, any real property for the purpose of acquiring right-of-ways and easements necessary in providing firefighting services to the county, including the construction and maintenance of roads and the installation of dry hydrants. The board may use county funds and equipment to construct and maintain such roads and to install such dry hydrants. Provided, nothing in this subsection shall be construed to prohibit the installation of dry hydrants on privately owned property by the owner thereof at the expense of the owner.

C. The board of county commissioners of each county of this state shall have the authority to use county personnel operating county equipment to fight fires in situations where an emergency is determined to exist, provided the firefighting service is requested by the county civil defense director or upon a request of a rural fire department.

D. 1. A corporate fire department organized pursuant to the provisions of Section 592 of Title 18 of the Oklahoma Statutes or a county fire department organized pursuant to the provisions of subsection A of this section may petition the board of county commissioners of the county in which the fire department provides protection to convert to a county fire department organized pursuant to the provisions of this subsection. The petition shall set forth and particularly describe the proposed boundaries of such county fire department and shall be accompanied by a map of such proposed fire department, drawn to a scale of not less than one (1) inch to a mile. The petition shall also set forth the administration, control and ownership of all the corporate fire department's assets in the event such petition is approved. Such petition shall be filed with the county clerk of such county who shall present it to the board of county commissioners at their next regular or special meeting. Upon presentation of such petition, the board of county commissioners shall set the same for hearing at a time not less than twenty (20) days nor more than forty (40) days from the date of presentation and shall direct the county clerk to give notice of such hearing by publication in a newspaper of general circulation in the county in which the proposed county fire department is located. Such notice shall describe the boundaries of the proposed county fire department, shall state the time and place of the hearing, and shall state that any person may appear and protest the
organization of the county fire department or the proposed boundaries thereof. The board of county commissioners shall hold the hearing described in said notice, and it shall have jurisdiction to hear and determine all protests to the creation of such county fire department and all matters pertaining to the same. It may amend the plan of such proposed county fire department by excluding from within its boundaries any lands which it may deem will not be benefited by the formation of such county fire department, or by including other lands as a part thereof upon application of the owners of such land; provided, however, it shall not exclude from such district any unincorporated lands which are completely surrounded by lands which are included in the proposed county fire department. If the board of county commissioners determines that the conversion of such corporate fire department to a county fire department will be conducive to the public safety of the affected area therein, then said board shall give such proposed county fire department a name and shall authorize and approve the organization of said county fire department.

2. To be eligible to convert to a county fire department formed pursuant to this subsection, a fire department shall have a Public Protection Classification of nine (9) or better from ISO Commerical Risk Services, Inc., limit the size of such volunteer county fire department to not less than six or more than twenty members per fire station, and shall be subject to the laws of the State of Oklahoma regarding the administration and operation of a fire department, including, but not limited to, the laws of the State Department of Labor and the State Fire Marshal Commission. For purposes of this subsection, a volunteer fire department is one which has in its employ not more than two full-time salaried firefighters.

3. Directors of a county fire department organized pursuant to this subsection shall be owners of real property in and residents of said district. At the time of making its order organizing such county fire department, the board of county commissioners shall appoint five directors, one of which shall hold his or her respective office for a term of five (5) years, one of which shall hold his or her respective office for a term of four (4) years, one of which shall hold his or her respective office for a term of three (3) years, one of which shall hold his or her respective office for a term of two (2) years, and one of which shall hold his or her respective office for a term of one (1) year. On or before January 1, 2002, the board of county commissioners shall, for fire departments which operate more than five fire stations, appoint additional directors of a county fire department until the number of directors equals the number of fire stations operated by that county fire department. Each additional director shall be appointed by the board of county commissioners for a term that matches the term of one of the first five directors appointed. Whenever a new fire station is added to a county fire department which has five or more fire stations, the board of county commissioners shall appoint an additional director from that district in which the new fire station has been added. Each year thereafter, there shall be appointed by the board of county commissioners for a term of five (5) years so many members as are necessary to replace all members whose terms are expiring on the board of directors for such county fire department.
4. The board of directors of a county fire department organized pursuant to this subsection shall select one of its members to serve as chair and shall appoint a clerk and a treasurer. The board of directors shall fix the term and duties of the chair, clerk and treasurer. The chair and members of the board of directors shall serve without compensation. The treasurer shall give an official bond, in an amount fixed and with sureties approved by the board of county commissioners, conditioned upon the faithful accounting for all money pertaining to the county fire department and coming into his or her hands.

5. The board of directors of a county fire department organized pursuant to this subsection shall have the following powers and duties:

a. to manage and conduct the business affairs of such county fire department,

b. to make and execute all necessary contracts,

c. to purchase or lease-purchase and maintain all necessary and convenient engines, hoses, hose carts or other appliances and supplies for the full equipment of a fire company or department from available funds,

d. to appoint the fire chief, fire company officers and employees (whether paid or volunteer), sufficient to maintain and operate the equipment owned by the county fire department,

e. to take by grant, purchase, gift, devise or lease, and to dispose of real or personal property of every kind necessary for the operation of the county fire department,

f. to construct or otherwise acquire from available funds suitable firehouses and other buildings or structures suitable for the housing of equipment and supplies of the county fire department, or for carrying on its own business and affairs,

g. to employ such officers and employees as may be required from available funds, fix their compensation and prescribe their duties,

h. to establish rules for such county fire department and for the prevention of fires and conflagrations within the department's boundaries and for the protection of property at and during any fire,

i. to do any and all other things necessary and proper in the management and operation of the county fire department for the purpose of protecting property within its boundaries from fire, and

j. to prepare an annual budget and follow existing laws pertaining to the budget process such as public notice, public hearings, protest periods and filing requirements in the same manner as they apply to other forms of government in Oklahoma.
6. The board of directors of a county fire department organized pursuant to this subsection may submit an application to include the firefighters of such county fire department in the Oklahoma Firefighters Pension and Retirement System. The application for participation in the Oklahoma Firefighters Pension and Retirement System shall be submitted in accordance with subsection A of Section 49-105.2 of Title 11 of the Oklahoma Statutes. For purposes of complying with Sections 49-103 and 49-104 of Title 11 of the Oklahoma Statutes, the chair, clerk and treasurer of the board of directors of the county fire department shall serve on the local firefighters pension and retirement board along with three firefighters of such county fire department elected by the members of the county fire department. The chair of the board of directors of the county fire department shall be the chair of the local board of the county fire department and the clerk of the board of directors of the county fire department shall be the secretary of the local board of the county fire department. The chair of the local board of the county fire department shall have a casting vote with the members of the local board of the county fire department only when necessary to avoid a tie vote. The local board of the county fire department shall promulgate such rules as may be necessary to ensure the orderly conduct of a local board meeting. While participating in the Oklahoma Firefighters Pension and Retirement System, the board of directors, local board and fire chief of the county fire department shall perform all administrative requirements of the pension system.

7. Any board of directors of a county fire department organized pursuant to this subsection having volunteers enrolled as members of such county fire department shall adopt a code of minimum rules and regulations in substantial compliance with the following:

   a. Fire chief.

      (1) The fire chief shall be at the head of the department, subject to the laws of the State of Oklahoma, rules of the board of directors, and the rules and regulations herein adopted.

      (2) The fire chief shall be held responsible for the general condition and efficient operation of the department, the training of members, and the performance of all other duties imposed upon him or her by law or the board of directors.

      (3) The fire chief may inspect or cause to be inspected by members of the department, the fire hydrants, cisterns and other sources of water supply at least twice a year.

      (4) The fire chief shall maintain a library or file of publications on fire prevention and fire protection and shall make use of the library or file to the best advantage of all members.

      (5) The fire chief shall make every effort to attend all fires and direct the officers and members of the fire department in the performance of their duties.

      (6) The fire chief shall see that the citizens are kept informed on fire hazards within the boundaries of the department and on the activities of the department.
(7) The fire chief shall see that each fire is carefully investigated to determine its cause, and in the case of suspicion of incendiarism shall notify proper authorities. The fire chief shall secure and preserve all possible evidence for future use in the case of a suspicious incendiarism.

(8) The fire chief shall file the appropriate activity report forms with the Office of the State Fire Marshal in Oklahoma City on an annual basis. The activity report forms shall be designed by the State Fire Marshal and shall include, but not be limited to, the amount of property and vehicle fire loss, types of fires, inspections and investigations. The report shall include notification of all fire-related civilian deaths and injuries in the respective jurisdiction and of firefighter deaths in the line of duty and of firefighter injuries in the line of duty requiring the services of a hospital or physician or both.

b. Assistant fire chief.

In the absence of the fire chief, the assistant fire chief on duty shall command the department and be held responsible therefore in all respects with the full powers and responsibilities of the fire chief.

c. Company officers.

The company officers shall be selected upon their ability to meet the following requirements:

(1) their knowledge of firefighting,

(2) their leadership ability, and

(3) their knowledge of firefighting equipment.

d. Secretary-treasurer.

One member elected by the fire department shall be secretary-treasurer. His or her duties shall consist of the following:

(1) calling the roll at the opening of each meeting,

(2) keeping the minutes of each meeting, and

(3) collecting any money due the department by the members.

e. New members.

(1) An applicant of a participating county fire department of the Oklahoma Firefighters Pension and Retirement System shall meet the membership requirements of the
Oklahoma Firefighters Pension and Retirement System before he or she may be appointed as a new member of the county fire department.

(2) A new member shall be on probation for one (1) year after his or her appointment.

(3) A new member of a participating county fire department of the Oklahoma Firefighters Pension and Retirement System shall be immediately enrolled as a member of the Oklahoma Firefighters Pension and Retirement System regardless of whether such member has completed his or her probation period.

(4) The majority of the fire department members must approve new volunteer members upon completion of their probation period.

f. Bylaws.

The bylaws of the department shall include:

(1) All volunteer firefighters are required, when notified, to respond to fire alarms and other emergencies.

(2) A volunteer firefighter is required to be present at all regular meetings, call meetings and schools presented for the benefit of the firefighters.

(3) There shall be at least one regular business meeting each month.

(4) Any volunteer firefighter having two unexcused absences in succession or three unexcused absences in a period of three (3) months will be dropped from the fire department rolls.

(5) Volunteer firefighters leaving the boundaries of the department for an extended period of time will be required to notify the fire chief.

(6) Any volunteer firefighter refusing to attend training classes provided for him or her will be dropped from the fire department rolls.

(7) Any volunteer member of the fire department shall be dropped from the fire department rolls for the following offenses:

(a) conduct unbecoming a firefighter,

(b) any act of insubordination,

(c) neglect of duty,

(d) any violation of rules and regulations governing the fire department, or
(e) conviction of a felony.

8. a. A county fire department organized pursuant to the provisions of this subsection shall maintain, according to its own accounting needs, some or all of the funds and account groups in its system of accounts that are consistent with legal and operating requirements and as prescribed by the State Auditor and Inspector. The required funds may include, but not be limited to:

(1) a general fund, to account for all monies received and disbursed for general department purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account,

(2) special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specific purposes,

(3) a capital improvement fund, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities, and

(4) a ledger or group of accounts in which to record the details relating to the general fixed assets of the county or department.

b. Funds raised by a nonprofit organization for the purpose of supporting the fire protection services of a county fire department organized pursuant to the provisions of this subsection, whether such funds were raised before or after a corporate fire department converts to a county fire department, shall not be commingled with public funds and shall be used only for designated benevolent or charitable purposes, including, but not limited to, fire protection purposes.

No expenditure may be authorized or made by any employee or member of the board of directors of a county fire department organized pursuant to the provisions of this subsection which exceeds any fund balance of any fund of the budget as adopted or amended or which exceeds the appropriation for any fund of the budget as adopted or amended. Any balance remaining in a fund at the end of the budget year shall be carried forward to the credit of the fund for the next budget year. It shall be unlawful for any employee or member of the board of directors of a county fire department organized pursuant to the provisions of this subsection in any budget year to create or authorize creation of a deficit in any fund.

Historical Data

Title 19. Counties and County Officers
Chapter 10 § 352.1 - Agreements with Senior Citizen Centers to Provide Certain Services to Certain Individuals.

The board of county commissioners of each county may enter into agreements with any local senior citizen center which meets federal regulations for the furnishing of services for those county residents who by reason of age, infirmity or misfortune may have claims upon the sympathy and aid of the county and to pay for such services from funds of the county duly appropriated therefor.

Historical Data

Title 19. Counties and County Officers
Chapter 10  § 353.1 - Authorization to Provide Counseling Services for Certain Persons - Definitions.

Cite as: O.S. §, __ __

A. Upon the availability of county funds, the board of county commissioners of each county and the sheriff of each county are hereby authorized to hire counselors or contract for services of counselors for the purpose of providing counseling services to victims of crime, relatives of crime victims, witnesses to crimes, inmates in county jails, mental health detainees in the custody of the county and county employees whose official duties relate to law enforcement or mental health, or immediate family members of such employees; provided, such counseling services shall not be provided at county expense for county employees or immediate family members thereof except for counseling services necessary as a direct result of such employee's performance of official duties.

B. For purposes of this section:

1. "Counselor" includes but is not limited to a licensed professional counselor as defined in the Licensed Professional Counselors Act, psychologist, social worker, chaplain, psychiatrist or any other person trained or experienced in providing counseling services; and

2. "Chaplain" means an ordained or authorized preacher, minister, priest or other ecclesiastical dignitary of any denomination who has been duly ordained or authorized to preach by the church to which he belongs.

Historical Data

Title 19. Counties and County Officers
Chapter 10 § 354 - Transportation and Distribution of Commodities Donated to County or School District.

The board of county commissioners of any county of this state shall have authority, in their discretion, to use and operate any trucks or automobiles owned by the county in transporting from any point in the State of Oklahoma to said county, or in transporting or distributing within said county, any commodities or items of value donated to the said county or any school district therein by or through the State of Oklahoma, the United States, or any agency or instrumentality of either, for redistribution to eligible recipients. The board shall also have authority to hire clerical help, rent office and storage facilities, and provide other necessary functions for the receipt and distribution of any such commodities, and the cost of such expenses may be paid either from the county highway funds or from the general fund of the county.

Historical Data


Citationizer© Summary of Documents Citing This Document
Title 19. Counties and County Officers
Chapter 10 § 358 - Transportation of Scouts and Supervisors.

Authority is hereby granted to each board of county commissioners in this state to permit the use of county owned vehicles for the transportation of Boy Scouts and/or Girl Scouts and their supervisors to and from any Boy Scout and/or Girl Scout camp.

Historical Data


Citationizer© Summary of Documents Citing This Document
The board of county commissioners may provide to public schools within the county such county-owned machinery and equipment to make improvements upon school grounds. The expense of operation, including operating personnel, may be billed to the school district requesting such improvements on an actual cost basis. The expense of the materials supplied for the improvements shall be paid from school funds.

_Historical Data_

Added by Laws 1978, c. 83, § 1; Amended by Laws 2003, SB 237, c. 39, § 1, eff. November 1, 2003 (superseded document available).
Title 19. Counties and County Officers

Cite as: O.S. §, __ __

(a) The board of county commissioners of any county may contract for ambulance service with any city, town, county, person, firm or corporation or combination of them under such terms and conditions as may be agreed upon between the parties. Such contracts shall provide for the carrying of liability insurance in such amount as may be fixed and may provide for minimum standards of service and equipment.

(b) Cities, towns and counties engaged in ambulance or emergency service shall be agents of the State of Oklahoma, acting solely and alone in a governmental capacity, and shall not be liable for any act of commission, omission or negligence while so engaged.

(c) Any employee of any city, town or county engaging in ambulance or emergency service at any time or place shall be considered to be serving in regular line of duty and shall be entitled to all the benefits of any pension fund to which he might otherwise be entitled.

Historical Data


Oklahoma Attorney General's Opinions

2002 OK AG 39, Question Submitted by: The Honorable Tom May, District Attorney, 13th District Discussed

2004 OK AG 15, Question Submitted by: The Honorable James E. Covey, State Representative, District 57 Cited
A. Until January 1, 1983, the board of county commissioners of any county in the State of Oklahoma may acquire electronic data processing equipment by purchase, lease or transfer, and may provide for the operation, maintenance, repair and utilization of such electronic data processing equipment as shall be necessary to conduct the county's business, or may enter into a contract for computer services with a capable data processing company, to provide systems designs and analysis for all county officials.

The board of county commissioners shall determine the most effective manner of handling the county's data processing needs, either by outright purchase or lease of equipment or entering into a contract for computer services, and shall offer data processing advisory service to all county elected officials.

B. Beginning January 1, 1983, each county purchasing agent may acquire electronic data processing equipment by purchase, lease or transfer, and may provide for the operation, maintenance, repair and utilization of such electronic data processing equipment as shall be necessary to conduct the county's business, or may enter into a contract for computer services with a capable data processing company, to provide systems designs and analysis for all county officials upon approval of the board of county commissioners.

The county purchasing agent shall determine the most effective manner of handling the county's data processing needs, either by outright purchase or lease of equipment or entering into a contract for computer services, and shall offer data processing advisory service to all county elected officials.

*Historical Data*

The board of county commissioners of any county may employ a competent data processing technician, who shall perform the duties of data processing management as prescribed and directed by the board of county commissioners, and such data processing technician shall not be employed beyond the term of office of the board of county commissioners employing him. The said data processing technician shall receive as compensation a salary to be fixed by the board of county commissioners for his services, to be paid out of the general operating fund of the county. The compensations of the director and such personnel shall not be governed by the "Comprehensive Salary Code".

The data processing technician shall be covered by the county blanket bond.

Historical Data

Title 19. Counties and County Officers
Chapter 10 § 378 - Contracts with Public Trust.

Cite as: O.S. §. __ __

A. Until January 1, 1983, nothing in Sections 376 or 377 of this title shall be interpreted as prohibiting a county, acting through the authority of the board of county commissioners, from contracting with an established public trust which has been or may be created pursuant to the provisions of Sections 176 et seq. of Title 60 of the Oklahoma Statutes for the purpose of providing to all county offices, departments and agencies electronic data processing services.

B. Beginning January 1, 1983, nothing in Sections 376 or 377 of this title shall be interpreted as prohibiting a county purchasing agent, upon approval of the board of county commissioners, from contracting with an established public trust which has been or may be created pursuant to the provisions of Sections 176 et seq. of Title 60 of the Oklahoma Statutes for the purpose of providing to all county offices, departments and agencies electronic data processing services.

Historical Data

A. The board of county commissioners is hereby authorized to use any tools, apparatus, machinery or equipment belonging to the county, the original cost of which exceeded Two Hundred Fifty Dollars ($250.00), as a trade-in on a cash purchase or lease purchase of any other tools, apparatus, machinery or equipment.

B. To establish an appraised value for an item to be sold at public auction, the purchasing agent may refer to an industry-recognized appraisal manual for used construction equipment to estimate the value of the item being sold, or obtain appraisal quotes from at least two vendors in the business of selling items like the one being sold.

C. Except when such items are disposed of pursuant to subsection F of this section, the following procedures shall be used for the sale, by the board of county commissioners, of any tools, apparatus, machinery or equipment, the original cost of which exceeded Two Hundred Fifty Dollars ($250.00), belonging to the county:

1. The board of county commissioners shall give notice of such sale by publication in a newspaper of general paid circulation in the county for two (2) successive weekly issues;

2. Bids for such tools, apparatus, machinery or equipment on sale shall be in writing, sealed and delivered to the county clerk of such county;

3. At the next regular meeting of the board of county commissioners after the expiration of fifteen (15) days from the date of first publication of notice of the sale, the board of county commissioners shall open such bids and award such tools, apparatus, machinery or equipment to the highest and best bidder with the option of rejecting all bids; and

4. The board of county commissioners may hold a public auction in lieu of advertising for sealed bids as provided above. Such auction shall be advertised as provided herein.

D. A board of county commissioners may sell any materials, tools, apparatus, machinery or equipment to a state agency, if the agency is subject to the Oklahoma Central Purchasing Act, or to a political subdivision of the state if the political subdivision is subject to such act or a similar competitive bidding procedure. The board of county commissioners may purchase materials, tools, apparatus, machinery or equipment from a state agency, if the agency is subject to the Oklahoma Central Purchasing Act, or from a
political subdivision of the state if the political subdivision is subject to such act or a similar competitive bidding procedure.

E. The board of county commissioners may, by resolution, enter into an agreement with any other county or political subdivision for the purpose of selling, transferring, trading or otherwise disposing of equipment or materials.

F. Advertisement of surplus property consigned to sell at a Circuit Engineering District auction shall be provided by the auction company under contract to conduct the sale. Advertising shall be provided to attract the most potential buyers. Advertising media may include, but not be limited to, sale flyers, newspapers, radio, television, and Internet postings.

Historical Data

Added by Laws 1982, c. 222, § 1, operative October 1, 1982; Amended by Laws 1984, c. 71, § 2; Amended by Laws 1988, c. 145, § 2, emerg. eff. April 27, 1988; Amended by Laws 1989, c. 286, § 2, operative July 1, 1989; Amended by Laws 1998, c. 258, § 2, eff. November 1, 1998 (superseded document available); Amended by Laws 2001, HB 1216, c. 320, § 1, eff. November 1, 2001 (superseded document available); Amended by Laws 2002, HB 2146, c. 214, § 1, eff. November 1, 2002 (superseded document available); Amended by Laws 2004, SB 1123, c. 99, § 2, eff. November 1, 2004 (superseded document available).

Citationizer© Summary of Documents Citing This Document
With the approval of the board of county commissioners, the judge responsible for the juvenile docket of any county may employ a director of county juvenile facilities and services and deputies to the director as the judge may deem appropriate. The director shall perform the duty or duties of directions and implementations of county juvenile facilities and services as prescribed and directed by the board of county commissioners. Such directors and their deputies shall serve at the will and discretion of the judge responsible for the juvenile docket.

The director and deputies of county juvenile facilities and services shall receive as compensation a salary or salaries to be fixed by the board of county commissioners, to be paid out of the general operating fund of the county or out of special funds created by a vote of the people for the purposes of funding county juvenile facilities and services. The compensation of the director and any deputies shall not be governed by the comprehensive salary code, as provided in Section 180.58 et seq. of Title 19 of the Oklahoma Statutes

Historical Data

Added by Laws 1997, c. 283, § 3, emerg. eff. May 27, 1997
Sections 457 and 458 of this title shall be known and may be cited as the "Oklahoma County and City Energy Conservation Act".

Historical Data

As used in the Oklahoma County and City Energy Conservation Act, "energy conservation measures" means one or more of the following items:

1. Insulation of the building structure or systems within the building;

2. Storm windows or doors, caulking or weather-stripping, multiglazed windows or doors, heat-absorbing or heat-reflective, glazed, and coated window or door systems, additional glazing, reductions in glass area, or other window and door system modifications that reduce energy consumption;

3. Automatic or computerized energy control systems;

4. Heating, ventilating or air conditioning system modifications or replacements;

5. Replacement or modification of lighting fixtures to increase the energy efficiency of the lighting system, but not for the sole purpose of increasing the overall illumination of a facility, unless an increase in illumination is necessary to conform to the applicable state or local building codes for the lighting system after the proposed modifications are made;

6. Indoor air quality improvements;

7. Energy recovery systems;

8. Co-generation systems that produce steam or forms of energy such as heat, as well as electricity, for use primarily within a building or complex of buildings;

9. Any life safety measures that provide long-term operating cost reductions; and

10. Building operation programs that reduce the operating costs.

**Historical Data**

b. the contract contains a provision that such contract will continue for the next fiscal year of the political subdivision only if the governing board appropriates adequate and sufficient funds for the contract for the next fiscal year.

2. The term of the energy conservation contract and the lease-purchase agreement shall include the installation period and the lease repayment period.

3. If the term of an energy conservation contract exceeds one (1) year, the contractual obligation of the political subdivision, excluding any initial partial payment, in any year during the term of the energy conservation contract may not exceed the total savings, including, but not limited to, electrical, gas, or other utility cost savings and savings from lowered maintenance as determined by the governing board.

4. Maintenance for energy conservation measures may be a part of the energy conservation contract.

5. The governing board shall consider all costs of the energy conservation measures, including, but not limited to, costs of design, engineering, installation, maintenance, maintenance tools and equipment, spare parts, repairs, and debt service.

D. 1. An energy conservation contract, with respect to existing buildings or facilities, may be funded through a lease-purchase agreement that meets federal tax requirements for tax-free municipal leasing or long-term financing.

2. The repayment period of the lease-purchase agreement shall not exceed the lesser of fifteen (15) years or the weighted average equipment life of equipment to be installed under the energy conservation contract.

E. 1. Energy conservation contracts and lease-purchase agreements executed pursuant to this section shall be let under competitive proposal procedures.

2. Notice of the request for proposals shall be published in the manner provided for competitive bidding. Requests for proposals must solicit quotations and must specify the relative importance of guaranteed savings, price, financial performance and stability, quality, technical ability, experience and other evaluation factors.

3. The contract shall be awarded to the responsible offeror whose proposal, following negotiations, is determined to be the most advantageous to the political subdivision considering the guaranteed savings and other evaluation factors set forth in the request for proposals.

F. In accordance with the terms of a request for proposals under subsection E of this section and with rules promulgated by the governing board, the governing board may conduct discussions with offerors who submit proposals and who are determined to be reasonably qualified for the award of the contract. Offerors shall be treated fairly and equally with respect to any opportunity for discussion and revision of proposals. To
A. The governing board of a political subdivision of this state, in compliance with the provisions of this section, may enter into an energy conservation contract for the purpose of implementing energy conservation measures designed to reduce the energy consumption of facilities of the political subdivision.

B. 1. The governing board shall require the provider of the energy conservation measures to file with the governing board a performance bond that is in an amount the governing board finds reasonable and necessary to protect the interests of the political subdivision and that covers the value of the guaranteed savings on the contract and is conditioned on the faithful execution of the terms of the contract.

2. If bonding industry limitations prevent execution of a performance bond which covers guaranteed savings for the entire term of the lease-purchase agreement the contract may allow an option for:

   a. a performance bond which covers guaranteed savings for a shorter bond term. At the completion of the bond term, a new bond may be executed which covers guaranteed savings for an additional period of years. This process may be continued in like manner for the duration of the lease-purchase agreement as specified in subsection D of this section, or

   b. a performance bond which covers guaranteed savings for a shorter term. At the completion of the bond term, if the bond cannot be renewed as provided in subparagraph a of this paragraph and if there has been a guaranteed savings shortfall during the last twelve (12) months, the governing board may assume a continued annual shortfall of the same amount and request repayment from the contractor of the net present value of the shortfall through the end of the lease repayment period. The discount factor to calculate the net present value shall be the annual percentage rate of the lease-purchase agreement.

C. 1. The governing board may enter into an energy conservation contract for a period of more than one (1) year for the implementation of energy conservation measures with a person or business entity if:

   a. the governing board finds that the amount the political subdivision would spend on the energy conservation measures, excluding any initial partial payment, will not exceed the total savings in energy costs over the repayment period from the date of installation, and
obtain the best final offers, the governing board may allow proposal revisions after submissions and before the award of the contract.

G. If provided in a request for proposals under subsection E of this section, proposals shall be opened in a manner that avoids disclosure of the contents to competing offerors and keeps the proposals confidential during negotiations.

H. All proposals shall be open for public inspection after the contract with the selected provider has been executed, but trade secrets and proprietary information clearly identified in the proposals shall not be open for public inspection.

I. Energy conservation contracts shall contain a baseline calculation and energy savings calculation methodology. The calculations shall be performed in accordance with the procedures used by the International Protocol for Measurement and Verification Procedures (IPMVP) or succeeding standard of the United States Department of Energy.

_Historical Data_

Title 25. Definitions and General Provisions

Cite as: O.S. §, __ __

Historical Data


Citationizer® Summary of Documents Citing This Document

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1981 OK 95, 632 P.2d 408,
International Ass'n of Firefighters, Local 2479 v. Thorpe
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Citationizer: Table of Authority
Title 74. State Government
Chapter 8
Oklahoma Abstractors Law §212.1 - Advising County Officers On Procedural And Technical Accounting And Budget Procedures - Duty Of County Officers.

Cite as: O.S. §, __ __

The State Auditor and Inspector, or his designee, shall advise county officers on procedural and technical matters relating to accounting and budget procedures. It shall be the duty of the county officers with notice of such advice to follow the instructions or advice of the State Auditor and Inspector until relieved of such duty by a court of competent jurisdiction or until the Supreme Court shall hold otherwise.

Historical Data

Laws 1979, c. 33, § 2.
The said commissioners shall keep a distinct account with the treasurer of the county, in a book provided for that purpose, commencing from the day on which the treasurer became qualified and continuing until the same or another person is qualified as treasurer, in which account they shall charge the treasurer with all sums paid him and for all sums for which the treasurer is accountable to the county, and they shall credit him with all warrants returned and canceled, with all monies paid and with all vouchers presented by him and with all matters with which the treasurer is to be credited on account; and the said board in their settlement with the treasurer shall keep the general, special and road tax separate, that any citizen of the county may see how the same is expended.

Historical Data

R.L. 1910, § 1593.
Said board is authorized to procure for their county a copy of field notes, of the original survey of their county by the United States, and cause a map of the county to be constructed therefrom on a scale of not less than one inch to a mile, and laid off in congressional townships and sections, to be kept open in the office of the county clerk, and the field notes to be deposited in the same office.

Historical Data

R.L. 1910, § 1607.
Title 19. Counties and County Officers
Chapter 10
Section 401.1 - Provision of Suitable and Adequate Courtroom and Office Space.
Cite as: O.S. §, __ __

In any city other than the county seat, within the county, which has been designated as a court or court division city under authority of Sections 95.1 through 95.5, inclusive, of Title 20 of the Oklahoma Statutes, the board of county commissioners may provide suitable and adequate courtroom and office space for the judges of the district court and attendants, for the court clerk and staff, and for a branch of the county law library where established under Section 1202 of Title 20 of the Oklahoma Statutes, to be furnished by the county in a suitable building in such city.

The board of county commissioners shall also furnish electricity, water, other utilities, toilet facilities and janitorial service, suitable and sufficient for the transaction of court business in such facilities.

Historical Data

Added by Laws 1983, c. 40, § 1.
Title 19. Counties and County Officers
   Chapter 10
      Section 442 - Duty to Examine Treasurer's Tax Records.
Cite as: O.S. §, __ __

It shall be the duty of the board of county commissioners at each annual meeting to examine the county treasurer's "tax-sale book" and "stub receipts" and ascertain the amount of redemption money in the treasury and compel the said treasurer to account for the same.

Historical Data

R.L. 1910, § 1646.
The board of county commissioners may authorize employment of school guards for the sole and only purpose of directing travel and traffic on streets and highways outside the limits of incorporated cities and towns whenever the board deems it necessary to protect the life and safety of pupils attending the public schools of this state. School guards so employed shall meet the qualifications, perform such duties, and have such tenure as prescribed by the board of county commissioners. The school guards shall be paid a salary fixed by the board of county commissioners and shall be paid from the general fund as stipulated by the county excise board.

Historical Data

Added by Laws 1963, c. 149, § 1.
Title 19. Counties and County Officers

Chapter 10

Section 455 - County Reward Fund - Providing Evidence.

Cite as: O.S. §, __ __

A. The board of county commissioners of each county is hereby authorized to offer and pay a reward, from county funds, in an amount not to exceed One Hundred Dollars ($100.00) for the arrest and conviction, or for evidence leading to the arrest and conviction of any person stealing or defacing county road signs.

B. The board of county commissioners may create and maintain a reward fund of not to exceed Five Hundred Dollars ($500.00) from which to pay the rewards provided for in subsection A of this section.

C. Any person convicted under subsection A of this section, may in lieu of the fine be required to deposit like amount into the county reward fund.

Historical Data

All interest which shall be received by the State Treasurer upon monies paid into the state depository, to the credit of the Commissioner of Highways, by any county, to be expended for the construction of bridges or highways, shall be credited to the fund which shall earn the same; and all interest heretofore earned by any such deposits or funds, and by the State Treasurer credited to the general revenue fund, shall be transferred from said fund and credited to the fund which earned said interest; Provided, there is any unexpended balance of such fund to which to credit said interest.

**Historical Data**

Laws 1921, c. 49, p. 69, § 1.
The position of public defender shall be filled by appointment of the board of county commissioners with an attorney authorized to practice law in this state and who has been recommended by the district attorney and the judges of the courts of record of such county. The public defender and operating expenses of such office shall be paid from the funds in the county general revenue fund an amount to be determined by the board of county commissioners which amount shall not be in excess of ninety percent (90%) of the salary of the district attorney of such county that is paid from the general revenue fund of the county. The board of county commissioners may authorize the employment and fix the salaries of such assistants and clerical help as such board may deem necessary.

**Historical Data**

Historical Data

At the first meeting of the county commissioners in each year they shall elect one of their number chairman, who shall act as chairman of the said board of commissioners during the year in which he is elected, or until his successor is elected, and in case of a vacancy from any cause whatever the board of county commissioners shall elect another chairman.

**Historical Data**

R.L. 1910, § 1588.
Title 19. Counties and County Officers
Chapter 17 § 789 - Board of Control - Lease to Charitable Nonprofit Organization.

A. It shall be the duty of the board of county commissioners to place the management and control of a county hospital either under a board of control composed of five, seven, or nine members, or to lease the hospital and equipment therein to a public trust or to an organization authorized to transact business in this state, the principal purpose of which is providing health care services and which can demonstrate to the board of county commissioners its financial and managerial ability to operate the hospital.

B. Unless the hospital is to be leased as provided in this section, the board of county commissioners shall appoint the members of the board of control who shall be residents of the county, not more than three of whom may be residents of the city or town in which the hospital is located. Members of the board of control shall hold office, as follows: Five-member board - one for one (1) year; two for two (2) years; and two for three (3) years. Seven-member board - two for one (1) year; two for two (2) years; and three for three (3) years. Nine-member board - three for one (1) year; three for two (2) years; and three for three (3) years. The board of county commissioners shall appoint successors for members of the board of control whose terms have expired. Successors shall serve for a term of four (4) years; provided, the board of county commissioners may at their discretion call an election for the purpose of electing such successors with the cost of the election to be paid for by the county. Filings for election shall be made with the county election board which shall conduct the election. No member of the board of control shall hold any state, county or city elective office while serving on the board of control. Members of the board of control shall receive no salary or compensation for their services, but may be reimbursed for any actual and necessary expenditures incurred in the performance of their duties upon presentation of an itemized statement of such expenses duly verified, filed with the secretary, if every attending member of the board votes in the affirmative at any regular board meeting. Vacancies in the board of control occasioned by removal, resignation or otherwise shall be filled in like manner as original appointments, to hold office during the unexpired term for which the member was appointed.

C. 1. If, by a two-thirds (2/3) vote, the board of county commissioners determines that it is in the best interest of the county, it may in lieu of operation of the hospital through a board of control lease the hospital and equipment therein to an organization authorized to transact business in this state, the principal purpose of which is providing health care services, and which can demonstrate to the board of county commissioners its financial and managerial ability to operate the hospital.

2. The lease shall require that the lessee shall be responsible for all costs of operation and maintenance.
3. The lessee is specifically authorized to mortgage, with appropriate remedies, including the right of foreclosure, its leasehold interest in the real and personal property comprising the hospital and equipment for the purpose of securing or refunding indebtedness incurred in connection with the related hospital or equipment.

4. a. If the lessee is a public trust, the lessee, by a two-thirds (2/3) vote of its board of trustees and with the approval of the board of county commissioners by a two-thirds (2/3) vote, may assign its leasehold interest or sublease the real and personal property comprising the hospital and equipment to an organization authorized to transact business in this state, the principal purpose of which is providing health care services, and which can demonstrate to the board of trustees and to the board of county commissioners its financial and managerial ability to operate the hospital.

b. If the lessee is other than a public trust, the lessee, by a two-thirds (2/3) vote of the lessee's governing board and with the approval of the board of county commissioners by a two-thirds (2/3) vote, may assign its leasehold interest or sublease the real and personal property comprising the hospital and equipment to a public trust or to an organization authorized to transact business in this state, the principal purpose of which is providing health care services and which can demonstrate to the board of county commissioners its financial and managerial ability to operate the hospital.

D. Any lease, sublease, or assignment of leasehold interests executed prior to the effective date of this act that meets the requirements of this section is hereby declared to be valid.

**Historical Data**

Title 19. Counties and County Officers
Chapter 19A § 865.55 - Commission Membership.

Cite as: O.S. §, __ __

The commission shall consist of three (3) members appointed by the board of county commissioners and the chairman of the board of county commissioners or a member of the board of county commissioners appointed by the chairman and one member to be appointed by the mayor of each incorporated city or town having a population of one thousand or more according to the last federal census. Members appointed by the board shall serve a term of four (4) years, except that the respective terms of the first three appointed shall be for terms of four (4) years. All members of the commission shall serve as such without compensation. Each appointed member shall be a resident of the area included within the jurisdiction of the commission for a period of three (3) years or more immediately preceding appointment and shall hold no other municipal or county office. Vacancies occurring otherwise than through the expiration of term shall be filled for the unexpired term.

A member of such commission, once qualified, can thereafter be removed during his term of office only for cause and after a hearing held before the governing body by which he was appointed.

Historical Data

For the purpose of cooperating with the State of Oklahoma in conserving the natural resources of the state, and in promoting the health, safety, peace and general welfare of the people of the state, there may be provided in any county of the State of Oklahoma county planning in the manner herein provided, and for that purpose there is hereby authorized to be created in each of such counties a county planning commission and a county board of adjustment with the respective powers and duties as set out in this act. In no county shall there be at the same time a county planning commission established pursuant to this section and a metropolitan area planning commission established pursuant to Section 866.1 of Title 19 [19-866.1] and Section 863.2 of Title 19 of the Oklahoma Statutes. Provided that county commissioners may by proper resolution confer authority to any metropolitan area planning commission located in such county for the purposes of planning for unincorporated areas existing in county. Provided further that any county planning commission created under the provisions of this act shall have no jurisdiction over the area covered by any lake area planning and zoning commission in any county created pursuant to Section 866.36 of Title 19 of the Oklahoma Statutes.

**Historical Data**

Added by Laws 1970, c. 324, § 1, emerg. eff. April 28, 1970.
Each county of the state which is hereby authorized to avail itself of the provisions of this act is hereby authorized to set up a planning commission by resolution of the board and by a vote of the majority of the people voting at an election called for such purpose in said county and to appropriate funds in the amounts necessary to carry out the purpose of this act. The commission, upon approval of the board, is hereby authorized to contract for, receive and utilize any grants or other financial assistance from the federal or state government or from any other source, public or private, in furtherance of its functions and may incur necessary expenses in obtaining said grants and/or financial assistance within the limits of its appropriations.

Historical Data

Title 19. Counties and County Officers
Chapter 19A § 865.53 - Territorial Jurisdiction.

Cite as: O.S. §. __ __

The territorial jurisdiction of the county, as respects administering and enforcing of rules and regulations as in this act provided, shall be the unincorporated portions of such county.

Historical Data
For the purpose of this act, certain terms are defined as provided in this section. Whenever appropriate, the singular includes the plural and the plural includes the singular. "Municipality" or "municipal" shall mean or relate only to incorporated cities and towns. "Board" shall mean the board of county commissioners. "Commission" shall mean the county planning commission. "Area" shall mean all territory included within the jurisdiction of the commission.

Historical Data

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The commission shall consist of three (3) members appointed by the board of county commissioners and the chairman of the board of county commissioners or a member of the board of county commissioners appointed by the chairman and one member to be appointed by the mayor of each incorporated city or town having a population of one thousand or more according to the last federal census. Members appointed by the board shall serve a term of four (4) years, except that the respective terms of the first three appointed shall be for terms of four (4) years. All members of the commission shall serve as such without compensation. Each appointed member shall be a resident of the area included within the jurisdiction of the commission for a period of three (3) years or more immediately preceding appointment and shall hold no other municipal or county office. Vacancies occurring otherwise than through the expiration of term shall be filled for the unexpired term.

A member of such commission, once qualified, can thereafter be removed during his term of office only for cause and after a hearing held before the governing body by which he was appointed.

Historical Data

In the pursuance of its duties, the planning commission may seek the advice, cooperation and collaboration of appropriate federal, state, municipal and other local governmental offices, departments, agencies, and instrumentalities, educational institutions and research organizations, whether public or private, and of civic groups and private persons and organizations. The planning commission also shall cooperate and confer with, and upon request supply information to federal, state, municipal and other local governmental agencies and, so far as possible, cooperate with planning agencies of adjoining areas on matters of mutual interest relevant to its activities. Whenever such cooperation or assistance includes the rendering of technical services, such services may be rendered free or in accordance with an agreement for reimbursement.

Historical Data

The commission may prepare, adopt, and from time to time revise, amend, extend or add to a plan or plans for the development of the area for the purpose of bringing about an orderly, coordinated physical development in accordance with the present and future needs.

Historical Data

The commission may adopt the plan or plans, in whole or part, and subsequently amend or extend the adoption plan or portions thereof. Before the adoption, amendment, or extension of the plan or portions thereof, the commission shall hold at least one public hearing thereon. Such hearing may be adjourned from time to time. Prior to said hearing or hearings, the commission shall give reasonable notice in all papers of general circulation in the county, stating time, place and purpose of the hearing, and stating where copies of the proposed plan or plans may be acquired. The adoption of the plan or portions thereof shall be by resolution carried by not less than four (4) members of the commission, including the ex officio member thereof. Before such plan or plans or parts thereof shall have the status of an official plan, it shall be submitted to and shall have the approval of the board of county commissioners. The board may approve the plan in whole or in part, or return the plan or any portion thereof to the commission for further consideration. Any part so approved shall immediately become in full force and effect and as to the area covered by the approved portion of such plan. Should the board fail to act upon such plan within forty-five (45) days from the date of its submission by the commission, such plan shall be deemed to be approved by said board and shall have the status of an official plan or plans for the area. After the adoption of the plan or plans, or part thereof, an attested copy shall be certified by the commission and by the board and shall be certified to the county clerk of such county for safekeeping and as a public record.

Historical Data

From and after the adoption of the plan or plans or portion thereof and their proper certification, then and henceforth no improvement of a type embraced within the recommendations of the plan or plans shall be constructed or authorized without first submitting the proposed plans thereof to the commission and receiving the written recommendations of said commission; provided, however, that this requirement shall be deemed to be waived if the commission fails to make its report and recommendations within forty-five (45) days after the receipt of the proposed plans.

Historical Data

The commission is hereby empowered to promulgate and adopt rules and regulations for the implementation and enforcement of plan or plans adopted in accordance with this act.

Historical Data
The rules and regulations of this commission shall not apply to the erection of farm homes or the erection or use of the usual farm buildings for agricultural purposes or the planting of agricultural crops.

Historical Data

The board of county commissioners of any such county shall appoint a county board of adjustment composed of five (5) members, residents of such area, for terms of three (3) years, except that when the first appointment is made hereunder, the terms of office of two of said members shall be two (2) years, and the term of office of one of said members shall be three (3) years. A member of such county board of adjustment, once qualified, can thereafter be removed during his term of office only for cause and after a hearing held before the board of county commissioners. In the event of the death, resignation or removal of any such member before the expiration of his term, a successor shall be appointed by the board of county commissioners to serve his unexpired term. All members of the county board of adjustment shall serve as such without compensation.

The county board of adjustment shall elect its own chairman and shall adopt rules or procedures consistent with the provisions of this act. The chairman, or, in his absence, the acting chairman, may administer oaths and compel the attendance of witnesses. Four (4) members of the county board of adjustment shall constitute a quorum. All meetings of the county board of adjustment shall be open to the public and a public record shall be kept of all proceedings.

The county board of adjustment may, with the approval of the board of county commissioners, appoint such employees as may be necessary and may incur necessary expenses, within the limits of the appropriations authorized by the board of county commissioners.

For each petition and for each request for a public hearing, the county board of adjustment shall collect a fee the amount thereof to be fixed by the respective boards of county commissioners which such fees shall be deposited with the county treasurer as required by law, and credited to the general fund of the county, and report thereof made to the board of county commissioners each month. Publication notices and transcripts on appeal shall be paid for by parties requiring or requesting the same.

Historical Data

Appeals to the county board of adjustment may be taken by any person aggrieved or by a public officer, department, board or bureau affected by any decision of the county inspecting officer in administering the commission's rules and regulations. Such appeals shall be taken within a period of not more than ten (10) days, by filing written notice with the county board of adjustment and the county inspecting officer, stating the grounds thereof. An appeal from the county board of adjustment shall stay all proceedings in furtherance of the action appealed from unless the officer from whom the appeal is taken shall certify to the board of adjustment that by reason of facts stated in the certificate a stay would, in his opinion, cause imminent peril to life or property. The county board of adjustment shall have the following powers and it shall be its duty:

To hear and decide appeals where it is alleged that there is error of law in any order, requirement, decision or determination made by the county inspecting officer in the enforcement of the commission's rules and regulations.

In exercising the above powers, such board of adjustment may, in conformity with the provisions of this act, reverse or affirm wholly or partly, or may modify the order, requirement, decision or determination as ought to be made, and to that end shall have all the powers of the officer from whom the appeal is taken.

In acting upon any appeal, such board of adjustment shall, in its consideration of and decision thereon, apply the principles, standards and objectives set forth and contained in all applicable regulations and plans as adopted.

Historical Data

Title 19. Counties and County Officers
Chapter 19A § 865.64 - Appeals to District Court and Supreme Court.

Cite as: O.S. §, __ __

An appeal to the district court from any decision, ruling, judgment, or order of said county board of adjustment may be taken by any person or persons, firm or corporation, jointly or severally, aggrieved thereby, or any department, board or official of government by filing with the clerk of said board within ten (10) days a notice of such appeal. No bond shall be required for such appeal, but costs may be required in the district court as in other cases. Upon filing of such notice, the clerk of said board shall forthwith transmit to the clerk of the district court the originals or certified copies of all papers constituting the record in such case, together with the order, judgment or decisions of said board. Said cause shall be tried de novo in the district court and said court shall have the same power and authority as the county board of adjustment, together with all other powers of the district court in law or in equity. An appeal to the Supreme Court from the decision of the district court shall be allowed as in other cases.

Historical Data

The board may establish a schedule of fees for inspections and investigations, which said fees shall be reasonable and proportionate to the services rendered and benefits involved, and shall be paid into the general fund of the county.

Historical Data

Notice of all public hearings herein provided for shall be given by one publication in a newspaper of general circulation in the municipality and the county at least fifteen (15) days prior to the date of such hearing.

Historical Data

A violation of this act or of any order or regulation adopted under authority of this act shall be deemed a misdemeanor and shall be punishable by fine or by imprisonment or both, as now provided by law for misdemeanors.

Historical Data

Title 19. Counties and County Officers
Chapter 19A § 865.68 - Exclusive Control.

Cite as: O.S. §, __ __

From and after the time such commission is constituted by the cooperating governmental units, it shall have exclusive control for the purposes herein provided over the territory within the jurisdiction of the county to the exclusion of any other planning agency, provided, however, this does not prevent commissioners from contracting with agencies formed in accordance with Chapter 31, Title 74, of the Oklahoma Statutes for planning services and regulation enforcement assistance.

Historical Data

For the purpose of cooperating with the State of Oklahoma in conserving the material resources of the state, any incorporated city or town within a county having in existence a county planning commission, as authorized in this act, is hereby authorized to contract with or retain such commission to function as an advisory, consultative, and coordinating agency for such city or town in its urban planning activities.

Historical Data

Added by Laws 1970, c. 324, § 20, em
For the purpose of cooperating with the State of Oklahoma in conserving the natural resources of the state, and in promoting the health, safety, peace, morals and general welfare of the people of the state, there may be provided in any county of the State of Oklahoma in which there is no city having a population of more than two hundred thousand (200,000), according to the last preceding Federal Decennial Census or any future federal census, one or more city and county planning and zoning commissions, in the manner herein provided, and for the purpose there is hereby authorized to be created in each of such counties city-county cooperative planning commissions, which shall be designated "metropolitan area planning commission", and a county board of adjustment with the respective powers and duties as set out in this act. In the execution of its purposes, such metropolitan area planning commission shall function as an advisory, consultative and coordinating agency, established to harmonize its planning activities with the planning activities of departments, agencies and instrumentalities of federal, state and local government; and to stimulate public interest and participation in the development of the area. As used in Sections 866.1 through 866.36 of this title, the word "city" includes incorporated towns.

Historical Data

Title 19. Counties and County Officers  
Chapter 19A § 866.2 - City and County Powers.

Cite as: O.S. §, __ __

In any county of the state authorized to avail itself of the provisions of this act and form with a city located therein a cooperative planning commission, such city is hereby empowered to adopt, amend, extend, add to or carry out a comprehensive plan for such city under the authority of existing statutes and laws and in addition is hereby authorized to establish a housing code in accordance with the provisions hereinafter set forth in this act, and it may also perform any additional urban planning which is needed including, but not limited to, surveys, land use studies, urban renewal plans, conservation plans, technical service and other planning work.

Such county is hereby granted authority to establish zoning regulations, a building code and construction codes and a housing code in accordance with the provisions of this act for all the area located within three (3) miles of such municipality or within one-fourth (1/4) mile of any state or federal highway located anywhere in the county, or within one-half (1/2) mile of any water supply or reservoir owned by the municipality, excluding, however, any incorporated area, except as hereinafter provided; and further provided that such county is hereby granted authority to adopt, amend, extend, add to or carry out within the jurisdictional limits as provided by this act, excluding, however, any incorporated area and any unincorporated town which has been platted for more than ten (10) years, except as hereinafter provided, all additional elements of a comprehensive plan including, but not limited to, plans for major streets and highways and other elements of water, rail, air and land transportation plans, public facilities plans, capital improvement programs, uniform regulations for land subdivision and for the improvements located thereon, building line regulations, urban renewal plans and conservation plans. However, the provisions of this section shall not be construed to prohibit a municipality in a metropolitan area planning commission from creating its own separate planning commission to act within the boundary of the municipality. In every county of this state having an upstream terminal port and turnaround where navigation ends, or in any county containing all or any part of a reservoir or reservoirs constructed by the Bureau of Reclamation, the United States Army Corps of Engineers or by the Grand River Dam Authority, such county is hereby granted authority, at the discretion of the board of county commissioners, to establish zoning regulations, a building code and construction codes and a housing code in accordance with the provisions of this act for all or any part of the unincorporated area within the county, and further provided that such county is hereby granted authority to adopt, amend, extend, add to or carry out, throughout the unincorporated area of the county, additional elements of a comprehensive plan including, but not limited to, plans for major streets and highways and other elements of water, rail, air and land transportation plans, public facilities plans, capital
improvement programs, uniform regulations for land subdivision and for the
improvements located thereon, building line regulations and conservation plans.

Historical Data

Any county of the state which is hereby authorized to avail itself of the provisions of this act and to form with a city located therein a cooperative planning commission may combine a portion of its funds with a portion of the funds of such city, to be expended for the purposes as herein set forth. Each such county and city is hereby authorized to appropriate funds in the amounts necessary to carry out the purpose of this act. The commission, upon approval of the council or board, as the case may be, is hereby authorized to contract for, receive, and utilize any grants or other financial assistance from the federal or state government or from any other source, public or private, in furtherance of its functions and may incur necessary expenses in obtaining said grants and/or financial assistance within the limits of its appropriations.

Historical Data

Title 19. Counties and County Officers
Chapter 19A § 866.4 - Territorial Jurisdiction.

Cite as: O.S. §. __ __

The territorial jurisdiction of the municipality as respects administering and enforcing of rules and regulations as in this act provided, shall include all territory located in the municipality, and all other territorial jurisdiction for the purpose of administering and enforcing the rules and regulations as in this act provided shall be exercised by the county.

Historical Data

The board of county commissioners of any such county and the city council of such city desiring to avail itself of the provisions of this act shall at any time, set up a metropolitan area planning commission by resolution of the board of county commissioners, entered in the commissioners' journal of proceedings, setting forth its intention to avail itself of the provisions of this act and to enter into an agreement with the municipality for the organization of the metropolitan area planning commission herein provided for and upon such terms and conditions as may be agreed upon.

Historical Data

For the purpose of this act, certain terms are defined as provided in this section. Whenever appropriate, the singular includes the plural and the plural includes the singular. "Municipality" or "municipal" shall mean or relate only to incorporated cities and towns. "Council" means the legislative body of the municipality. The term "streets" includes street, avenues, boulevards, roads, lanes, alleys, viaducts, highways and other ways. "Subdivision" and "zoning" are defined as hereinafter provided. "Board" shall mean the board of county commissioners. "Commission" shall mean the metropolitan area planning commission. "Area" shall mean all territory included within the jurisdiction of the commission.

Historical Data

Title 19. Counties and County Officers
Chapter 19A § 866.7 - Commission Membership - Appointment and Tenure - Compensation - Vacancies - Removal.

The commission shall consist of the following members: four (4) members appointed by the mayor and confirmed by the council; four (4) members appointed by the board of county commissioners which members shall not be residents of any incorporated city or town; and one (1) member appointed by each incorporated city or town within the jurisdiction of the commission. The mayor, or a member of the governing body of the city appointed by the mayor, and chairman of the board of county commissioners, or a member of the board of county commissioners appointed by the chairman, shall be ex officio members of the commission. Members appointed by the mayor shall serve for a term of four (4) years except that the respective terms of the first two appointed shall be for a term of two (2) years and the next two appointed shall be for a term of four (4) years. Members appointed by the board shall serve a term of four (4) years except that the respective terms of the first two appointed shall be for a term of two (2) years and the next two appointed shall be for a term of four (4) years. Members appointed by an incorporated city or town shall serve at the pleasure of the appointing city or town. All members of the commission shall serve as such without compensation. The appointed members shall be residents for a period of three (3) years or more immediately preceding appointment and shall hold no other municipal or county office. Vacancies occurring otherwise than through the expiration of term shall be filled for the unexpired term by the official appointing the original holder of said membership.

A member of such commission, once qualified, can thereafter be removed during his term of office only for cause and after a hearing held before the governing body by which he was appointed.

Historical Data

The commission shall elect its chairman from its appointed members and fill such other offices as it may determine. The term of the chairman shall be one (1) year. The commission shall hold at least one (1) meeting each month and all meetings shall be open to the public. It shall adopt rules for the transaction of business and keep a complete record of its functions and activities, which record shall be a public record. The commission may appoint such employees as it may deem necessary and may establish a schedule of fees to cover the various services as it may require within the limits of its appropriations and may incur necessary expenses, all subject to the approval of the appropriate governing bodies. The commission may, to the extent authorized by the charter or ordinances of any city or town in the county, act as the planning commission for such city or town or lend planning assistance under such mutual arrangement for the sharing of expenses as may be agreed upon.

Historical Data

To facilitate effective and harmonious planning of the metropolitan area, the boards and the councils concerned and other county, municipal and local governmental agencies concerned shall submit to the metropolitan planning commission all proposals for plans and amendments or revisions thereto, as well as other proposals, recommendations and reports on matters with which the planning commission is concerned. In the pursuance of its duties, the metropolitan planning commission may seek the advice, cooperation and collaboration of appropriate federal, state, municipal and other local governmental offices, departments, agencies, and instrumentalities, educational institutions and research organizations, whether public or private, and of civic groups and private persons and organizations. The planning commission also shall cooperate and confer with, and upon request supply information to, federal, state, municipal and other local governmental agencies, and so far as possible cooperate with planning agencies of adjoining areas, on matters of mutual interest relevant to its activities. Whenever such cooperation or assistance includes the rendering of technical services, such services may be rendered free or in accordance with an agreement for reimbursement. The planning commission also shall advise and supply information, as far as possible, to civic groups and private persons and organizations who may request such information and advise, and who study or otherwise concern themselves with the metropolitan area's problems and development, insofar as such problems and development may be relevant to the activities of the planning commission.

Historical Data

Added by Laws 1957, p. 130, § 9, emerg. eff. May 31, 1957.
A. 1. The metropolitan area planning commission shall prepare, adopt, and from time to time revise, amend, extend or add to a plan or plans for the development of the metropolitan area. The plan or plans may be published and collectively shall be known as the metropolitan comprehensive plan.

2. The comprehensive plan shall be developed:

a. for the purpose of bringing about an orderly, coordinated, physical development in accordance with the present and future needs of such area,

b. to conserve the natural resources of the area,

c. to ensure efficient expenditure of public funds, and

d. to promote the health, safety, convenience, prosperity, and general welfare of the people of the area and the state.

3. The metropolitan comprehensive plan shall:

a. set forth the policy recommendations of the metropolitan area planning commission in regard to the physical development of the metropolitan area,

b. contain a statement of the objectives, standards and principles sought to be embodied therein,

c. contain recommendations for the most desirable pattern of land use within the metropolitan area, in the light of the best available information concerning:

(1) topography, climate, soil and underground conditions, water courses and bodies of water and other natural or environmental factors,

(2) the present and prospective economic bases of the metropolitan area, past and future trends of industry, population or other developments and the habits and standards of life of the people of the metropolitan area, and

(3) the relation of land use within the metropolitan area to land use in adjoining areas,

d. insofar as appropriate, indicate areas for residential uses and maximum recommended densities therein; areas for manufacturing and industrial uses, with classification of such
areas in accordance with their compatibility with land use in adjoining areas; areas for the concentration of wholesale and retail business and other commercial uses; areas for recreational uses and areas for open spaces; and areas for mixed uses,

e. include the circulation pattern recommended for the metropolitan area, including routes and terminals of transit, transportation and communication facilities whether used for movement within the metropolitan area or for the movement from and to adjoining areas,

f. include recommendations concerning the need for and the proposed general location of public and private works and facilities, such as utilities, flood control works, water reservoirs and pollution control facilities,

g. include such other recommendations of the metropolitan area planning commission concerning current and impending problems as may affect the metropolitan areas as a whole, and

h. be based on studies of physical, social, economic and governmental conditions and trends.

B. 1. Before the adoption, amendment, or extension of the plan or portions thereof, the commission shall hold at least one public hearing thereon.

2. Such hearing may be adjourned from time to time.

C. The commission may recommend for adoption or denial by the municipal council and/or, as appropriate, the board of county commissioners the comprehensive plan in whole or part, and subsequently may recommend the adoption or denial of any amendment or extension of the plan or portions thereof.

D. 1. Before the metropolitan comprehensive plan or part thereof has the status of an official plan, the plan shall be submitted to and shall have the approval of the municipal council insofar as such plan affects the area within the city limits of the municipality. In addition, the plan shall have the approval of the board of county commissioners, insofar as such plan affects the balance of the county excluding, however, any area within any incorporated municipality located within the balance of the county.

2. The council and the board may approve the plan in whole or in part, or return the plan or any portion thereof to the commission for further consideration.

3. Any part so approved shall immediately become in full force and effect as to the area covered by the approved portion of such plan.

4. Should the council or board fail to act upon such plan within forty-five (45) days from the date of its submission by the commission, such plan shall be deemed to be approved by said council or board and shall have the status of an official plan for the area.
E. After the adoption of the comprehensive plan, or part thereof, an attested copy shall be certified by the commission and by the approving authority and shall be certified to the county clerk of such county as a public record and certified to the clerks of such incorporated areas as may be covered or affected by the plan.

Historical Data

For the purpose of cooperating with the State of Oklahoma in conserving the material resources of the state, and in promoting the health, safety, peace, morals and general welfare of the people of the state, any incorporated city or town within a county having in existence a city-county planning commission, as authorized in 19 O.S. 1961 Section 866.1, is hereby authorized to contract with or retain such commission to function as an advisory, consultative and coordinating agency for such city or town in its urban planning activities, including but not limited to making surveys, transportation plans, public facility plans, land use studies, urban renewal plans, conservation plans, technical service, and other planning work.

Historical Data

Added by Laws 1965, c. 143, § 1, emerg. eff. May 24, 1965.
In every county subject to the provisions of this act there are hereby created a county planning commission and a county board of adjustment with the respective powers and duties as set forth in this act.

Historical Data

Added by Laws 1972, c. 244, § 1, emerg. eff. April 7, 1972.
The county planning commission shall be composed of seven (7) members to be appointed by the board of county commissioners. One member shall be a member of the board of county commissioners and the remaining six members shall be residents of the unincorporated areas of the county. The term of the county commissioner member shall be coextensive with his term of official office, and all other members shall be appointed for terms of six (6) years, except that such terms shall be made overlapping and the respective terms of those first appointed may be less than six (6) years. All members shall serve as such without compensation. Members may be removed by the board of county commissioners for cause after a public hearing held for that purpose and vacancies shall be filled by additional appointments.

Historical Data

Added by Laws 1972, c. 244, § 2, emerg. eff. April 7, 1972.
The county board of adjustment shall be composed of three resident property owners of the county to be appointed by the board of county commissioners. At least one member shall be a resident of the county seat of such county and at least one member shall be duly licensed as an attorney in the State of Oklahoma. The term of each member shall be three (3) years except that the terms shall be overlapping and the membership of the board first appointed shall be for terms of one (1), two (2) and three (3) years, respectively. The board of county commissioners is hereby authorized to fill vacancies which may occur in the board and to appoint a substitute or substitutes to serve in a particular case in which a member or members shall certify his disqualification. Members may be removed by the board of county commissioners for cause after a public hearing held for that purpose, and vacancies shall be filled by additional appointments. All members of the county board of adjustment shall serve as such without compensation.

The county board of adjustment shall elect its own chairman and shall adopt rules of procedure consistent with the provisions of the zoning regulations and the provisions of this act. The chairman, or in his absence the acting chairman, may administer oaths and compel the attendance of witnesses. All hearings of the county board of adjustment shall be open to the public, and minutes shall be kept of all proceedings and official actions, which minutes shall be filed in the office of the board and shall be a public record. The board of adjustment shall fix a reasonable time for the hearing of any appeal and every appeal shall be heard within sixty (60) days from the date of filing.

Notice of hearings before the county board of adjustment shall be given by at least one (1) publication in a newspaper of general circulation in the county and by mail to the record owners of lands contiguous to the affected area at least fifteen (15) days prior to the date of such hearing.

Historical Data

Added by Laws 1972, c. 244, § 3, emerg. eff. April 7, 1972.
The county planning commission may appoint such employees as it may deem necessary for its work and may contract with planners and other consultants for such services as it may require, and may incur other necessary expenses; provided that the expenditures of the county funds by the planning commission shall not be in excess of the amounts appropriated for that purpose by the board of county commissioners. It shall be lawful for the board of county commissioners to appropriate funds for the administration of this act and to contract with the governing body of the county seat city to contribute jointly to pay expenses and salaries of a combined staff to serve the county planning commission, county board of adjustment, city planning commission and city board of adjustment, and to provide offices for such combined staff either in the county courthouse or the municipal building.

For building permits issued pursuant to this section, the county engineer shall collect a fee set by the county planning commission, which shall be approved every two (2) years by the board of county commissioners. For each petition for amendments to zoning regulations, the county planning commission shall, upon approval and authorization by the board of county commissioners, collect a fee sufficient to cover the cost of mailing notices and conducting investigations into the applicant's petition. In the event the petition is withdrawn by the applicant before consideration by the county planning commission but after notice and mailing of such public hearing on applicant's amendments to zoning regulations or in the event the applicant's petition is denied by the county planning commission and an appeal is not pursued to the county board of adjustment, the applicant shall not be permitted to file another petition for amendment to zoning regulations covering the matter withdrawn or denied until ninety (90) days from such withdrawal or denial and upon payment of a nonrefundable fee as set by the county planning commission, which shall be approved by the board of county commissioners. For each appeal to the county board of adjustment, the county planning commission shall collect a fee of Fifteen Dollars ($15.00). All fees collected by the county planning commission and the county engineer shall be deposited with the county treasurer daily, as is now provided by law, to the credit of the county planning commission and such fees shall be placed in a separate fund to the credit of the said county planning commission, to be designated as the "County Planning Commission Special Fund," and shall be expended by the county planning commission, as follows: for salaries of the staff or any member thereof, for mailing cost to potentially affected members of the public concerning notice of petitions for amendment to zoning regulations, for books, records, supplies, fixtures and other necessary expenses incurred in the operation of said Planning Commission, provided that any of the fee so expended shall be upon verified claims duly filed, and approved by the board of county commissioners of the county as provided by law. Provided, however, that in the event the fees shall be in excess of the necessary
operating expenses of the planning commission, said excess shall revert to the general fund of any such county at the end of the fiscal year. Provided further, that in the event said fees shall not be sufficient to operate the planning commission, the difference may be supplied by appropriation as provided by law. On the first day of each month the county engineer and the county planning commission shall each submit to the board of county commissioners a verified report of all fees charged and collected during the preceding month.

Historical Data

The county planning commission shall hold at least one regular meeting each month. The commission shall elect a chair who shall serve for one (1) year with eligibility for reelection. The commission shall adopt rules of procedure for the transaction of its business, set fees for building permits and time periods for filing petitions and fees for amendments to zoning regulations which shall be approved and adopted by the board of county commissioners. The county planning commission shall keep a public record of its resolutions, transactions, findings and recommendations.

Before holding any hearing hereinafter provided for in this act, the county planning commission shall give notice stating the nature of the hearing and the time and place where it shall be held. Such notice shall be given at least once each week for three (3) successive weeks prior to the date of such hearing in a newspaper of general circulation in the county.

Historical Data

The county planning commission shall make, adopt and may publish an official master plan of the county for the purpose of bringing about coordinated physical development in accordance with the present and future needs of the county. The master plan shall be developed so as to conserve the natural resources of the county, to insure efficient expenditure of public funds, and to promote the health, safety, convenience, prosperity and general welfare of the inhabitants. Such master plan may include, among other things, studies and recommendations relative to the location, character and extent of highways, railroads, bus, street car and other transportation routes, bridges, public buildings, schools, parks, parkways, airports, forests, wildlife refuges, dams and projects affecting conservation of natural resources. The master plan shall not limit the construction, maintenance or operation of public service facilities outside of the riding surface of county roads, streets, highways or section lines of companies regulated by the Oklahoma Corporation Commission, nor shall such master plan apply to or limit construction of telephone exchange buildings. The commission may adopt the master plan in whole or in part and subsequently amend or extend the adopted plan or portion thereof. Before the adoption, amendment or extension of the plan or portion thereof the commission shall hold at least one public hearing thereon. Such hearing may be adjourned from time to time. The adoption of the plan, or part thereof, shall be by resolution carried by not less than a majority vote of the full membership of the commission. After the adoption of the master plan, or part thereof, an attested copy shall be certified to the board of county commissioners, to the county clerk and to the clerk of such incorporated area covered by the plan.

Historical Data

Added by Laws 1972, c. 244, § 6, emerg. eff. April 7, 1972.
From and after the adoption of the master plan or portion thereof and its proper certification, then and henceforth no improvement of a type embraced within the recommendations of the master plan shall be constructed or authorized without first submitting the proposed plans thereof to the planning commission and receiving the written approval and recommendation of said commission; provided, however, that this requirement shall be deemed to be waived if the county planning commission fails to make its report and recommendations within forty-five (45) days after the receipt of the proposed plans, and provided further that the disapproval or recommendations of the commission may be overruled by a two-thirds (2/3) vote, properly recorded, of the legislative body, board or officials sponsoring or acting upon the proposed improvements, after the reasons for such overruling are spread upon its minutes.

Historical Data

Added by Laws 1972, c. 244, § 7, emerg. eff. April 7, 1972.
From and after the date of the adoption of a plan for major streets or highways as a part of the master plan for the physical development of the unincorporated areas of the county and the adoption of the rules and regulations hereinafter in this section provided for, no plat of a subdivision of land within the unincorporated areas of said county shall be recorded in the office of the county clerk until it shall have been approved by such county planning commission and such approval be endorsed in writing on the plat. The approval of the planning commission required by this section or the refusal to approve shall take place within forty-five (45) days from and after the submission of the plat for final approval unless stipulation for additional time is agreed to by the applicant; otherwise, said plat shall be deemed to have been approved, and the certificate of the said county planning commission as to the date of the submission of the plat for approval and the failure to take action thereon within such time shall be sufficient in lieu of the written endorsement or evidence of approval herein required. The ground of refusal or approval of any plat submitted, including citation of or reference to the rule or regulation violated by the plat, shall be stated upon the record of the commission.

Such county planning commission shall adopt rules and regulations of uniform application governing plats and subdivisions of land falling within its jurisdiction. Such regulations shall provide for: the proper arrangement of streets or other highways in relation to existing or planned streets or highways or to the master plan of the county; building lines; open spaces for traffic, utilities, access of fire fighting apparatus, recreation and light and air; and the avoidance of congestion of population, including the minimum width and area of lots. Such rules and regulations shall not require the dedication to the general public of open grounds or space other than streets and ways and utility easements, nor any requirement as to the minimum percentage of lot occupancy, nor as to height, bulk, location or use of buildings; and minor streets shall not be required to be wider than sixty (60) feet. Said regulations may include provisions as to the extent to which streets and other highways shall be graded and improved and to which water, sewer and other utility mains, piping or other facilities shall be installed or assured as a condition precedent to the approval of the plat; and the board of county commissioners is hereby authorized to prepare such specifications and to make such orders, inspections, examinations and certificates as may be necessary to protect and carry out such provisions and make them effective. Such general rules shall provide for the modification thereof by the county planning commission in specific cases where unusual topographical or other exceptional conditions may require the same. Said regulations shall provide for tentative approval of the plat previous to the installation or assurance of such improvements and facilities; provided that any such tentative approval shall be revocable and shall not be entered upon the plat. Such regulations shall provide that, in lieu of the completion of the construction of the required improvements and facilities prior to the
final approval of the plat, the county planning commission may accept bond of not less than ten percent (10%) and not to exceed one hundred percent (100%) of the cost of construction of the proposed improvements and facilities for the board of county commissioners in the amount and with surety and conditions satisfactory to it, providing for and securing to the board of county commissioners the actual construction of such improvements and facilities within a period specified by the county planning commission, and the board of county commissioners is hereby granted the power to enforce such bond by all legal and equitable remedies. Such regulations shall be adopted, changed or amended only after a public hearing has been held thereon. Upon adoption, said general rules shall be certified to the board of county commissioners and to the county clerk.

If the governing body of a city or town protests against a subdivision plat of any land lying within three (3) miles of the limits of the incorporated area of such city or town, the plat shall be approved only by a favorable vote of two-thirds (2/3) of the whole membership of the county planning commission with the reasons therefor spread upon its minutes.

Historical Data

Added by Laws 1972, c. 244, § 8, emerg. eff. April 7, 1972.
Title 19. Counties and County Officers
Chapter 19A § 868.9 - Building Line Regulations.

Cite as: O.S. §, __ __

Whenever a plan for major highways has been adopted and filed by the county planning commission, the board of county commissioners, upon recommendation of the county planning commission, is hereby authorized and empowered to establish, regulate and limit, and to change and amend, building or set-back regulations on such major highways, and to prohibit any new building’s being located within such building or set-back lines outside the corporate limits of any city or town. In establishing such building line, the board of county commissioners shall take into consideration the present stage of development along such highways, including the type of buildings and nature of their use, as well as their number and location, the present width of such highways and type of construction, the amount of traffic using such highways, and probable future needs to protect safety and provide adequate transportation along such highways in view of the trend of development of residential, commercial and industrial areas served by such highways.

Regulations authorized by this section shall not be adopted, changed or amended by the board of county commissioners until a public hearing has been held thereon by the county planning commission.

Historical Data

Added by Laws 1972, c. 244, § 9, emerg. eff. April 7, 1972.
After the board of county commissioners shall have established building or set-back lines on such major highways, no new building or structure shall be erected within such building or set-back lines outside the corporate limits of any city or town, and no permit for such building shall be issued by the county engineer who is hereby designated as the officer to administer and enforce such building or set-back line regulations. The county board of adjustment, hereinbefore created, shall hear appeals of any property owner aggrieved by such building line regulations. Said board of adjustment shall have the power to modify or vary the building or set-back line regulations in specific cases, in order that unwarranted hardship, which constitutes an unreasonable deprivation of uses as distinguished from a mere grant of privilege, may be avoided, the intended purpose of the regulations strictly observed, and the public welfare and public safety protected.

Historical Data

Added by Laws 1972, c. 244, § 10, emerg. eff. April 7, 1972.
The board of county commissioners is hereby empowered to adopt zoning regulations effective in the unincorporated areas of the county for the purposes of promoting the health, safety, peace, morals, comfort and the general welfare of the inhabitants; lessening danger and congestion in public transportation and travel; securing safety from fire and other dangers; preventing overcrowding of land; avoiding undue concentration of population; providing adequate police protection, transportation, water, sewerage, schools, parks, forests, recreational facilities, airports, military and naval facilities, and other public requirements; and preventing undue encroachment thereon. The zoning power hereby conferred shall not be exercised so as to deprive the owner of any existing property of its use or maintenance for the purpose to which it is then lawfully devoted except as hereinafter provided; nor shall the provisions of this act apply to the erection, installation and use of structures and equipment by public utilities subject to the jurisdiction and regulation of the Corporation Commission of the State of Oklahoma or other similar state or federal regulatory bodies; nor to the erection or use of the usual farm buildings for agricultural purposes, the planting of agricultural crops or the extraction of minerals.

Historical Data

Added by Laws 1972, c. 244, § 11, emerg. eff. April 7, 1972.
Zoning regulations are hereby defined as regulations restricting the height, number of stories and size of buildings, the percentage of lots that may be occupied, the size of yards, courts and other open spaces, the density of population, the location and use of buildings, structures and land for trade, industry, residence, recreation or other purposes. For the purpose of such zoning regulations the unincorporated territory of the county may be divided into districts of such number, shape and area as may be deemed best suited to carry out the purpose of this act and shall be shown upon the zoning plan; and within such district, the erection, construction, reconstruction, alteration or use of buildings, structures or land may be regulated and restricted. All such regulations shall be uniform for each class or kind of buildings or land uses throughout each district, but the regulations in one district may differ from those in other districts. The regulations shall be made in accordance with a comprehensive plan, and they shall give reasonable consideration, among other things, to the existing character of the district and its suitability for practical usage, while conserving the value of buildings and of existing development and encouraging the most appropriate use of land throughout the county.

In formulating the zoning regulations, a survey shall be made of the area to be zoned and information collected concerning the topography of the land, the types of uses to which land and buildings are currently put, the extent of development, the density of population, the public utilities currently available and transportation facilities, and other information pertinent to the formulation of such zoning regulations. In each district created by the zoning regulations there shall be specified a maximum height of buildings, the size of yards, courts and open spaces, the uses of land and buildings permitted and the intensity thereof, and parking requirements for vehicles. All of such requirements shall be reasonable in view of the information obtained in the survey in order that the benefits hereinbefore named shall be secured to the community as a whole.

The classification of the various uses of lands and buildings shall provide separate districts for single family dwellings, two family dwellings, multiple family dwellings, commercial areas devoted to small shops or stores designed to serve limited residential areas, less restrictive business and industrial uses, and unrestricted uses. The height of buildings shall in no event be restricted to less than three (3) stories except in districts limited to one and two family dwellings in which buildings may be limited to a height of two (2) stories. The intensity of use of lands and buildings shall not be limited to less than one family per lot of two (2) acres and the regulation of yards and open spaces shall bear a relationship to the uses of lands and buildings which are permitted in the district. The height limitation and yard requirements of residential districts may be imposed upon a commercial district which is located immediately adjacent to a dwelling district. The
parking requirement for vehicles shall bear reasonable relationship to the uses permitted in the district and the physical size and arrangement of streets.

Historical Data

Added by Laws 1972, c. 244, § 12, emerg. eff. April 7, 1972.
Outdoor advertising structures may be built and maintained in areas zoned for business, commerce, industry and agriculture.

Historical Data

Added by Laws 1972, c. 244, § 13, emerg. eff. April 7, 1972.
Title 19. Counties and County Officers
Chapter 19A § 868.14 - Existing Uses.

Cite as: O.S. § __ __

A legally existing use, building or structure, existing at the time of the adoption and recording of any regulations authorized hereunder, but not in conformity therewith, may be continued but shall not be extended or structurally altered unless the same be changed to conform to such regulations or changed to a higher or more restrictive use.

Historical Data

Added by Laws 1972, c. 244, § 14, emerg. eff. April 7, 1972.
Prior to the adoption of any zoning regulations, the board of county commissioners shall request the county planning commission to recommend the boundaries of the various districts and appropriate regulations to be enforced therein. The county planning commission shall make a preliminary report of its recommendations for such zoning regulations and shall hold a public hearing thereon for each township to be affected by the proposed regulations. Such hearings may be adjourned from time to time. Within ninety (90) days after the final adjournment of such hearings the county planning commission shall make its final report together with its proposed zoning regulations and a summary of the results of the public hearings to the board of county commissioners. The board of county commissioners may then adopt the proposed regulation or refer it back to the county planning commission for further consideration. If a written protest against the proposed zoning of any land lying within one and one-half (1 1/2) miles of the limits of any municipality having a zoning ordinance is received from the governing body thereof, the board of county commissioners shall not adopt the proposed zoning regulations of such land except by a record vote of all members and after a statement of the reasons for such action shall be spread upon its minutes or records.

Historical Data

Added by Laws 1972, c. 244, § 15, emerg. eff. April 7, 1972.
The regulations imposed and the districts created under authority of this act may be amended from time to time by the board of county commissioners by order after the order establishing the same has gone into effect, but no such amendment shall be made without a hearing before the county planning commission. In case of written protest against any proposed amendment, signed and acknowledged by the owners of twenty percent (20%) of the frontage within one thousand (1,000) feet to the right or left of the frontage proposed to be changed, or by the owners of twenty percent (20%) of the frontage directly opposite, or directly in the rear of the frontage proposed to be altered, or, in cases where the land affected lies within one and one-half (1 1/2) miles of the limits of a municipality, by the governing body of the zoned municipality, filed with the county planning commission, such amendment may not be passed except by the favorable vote of all members of the board of county commissioners.

Historical Data

Added by Laws 1972, c. 244, § 16, emerg. eff. April 7, 1972.
After the adoption of such zoning regulations or building line regulations by the board of county commissioners, no building or other structure within the area authorized by this act to be zoned shall be erected, constructed, enlarged or altered in such manner as to prolong the life of the buildings, nor shall the use of any land within such area be changed without a permit issued by the county engineer. The county engineer shall have the duty of administering the rules and regulations under this act and shall make such inspections and investigations as may be necessary to the proper enforcement of such rules and regulations.

Historical Data

Added by Laws 1972, c. 244, § 17, emerg. eff. April 7, 1972.
It shall be the duty of the chairman of the board of county commissioners to preside at the meetings of said board, and he shall have the power to administer oaths to any person concerning any matter submitted to the board or connected with their powers and duties; and all orders made by the board of county commissioners, and all warrants drawn on the county treasurer, shall be signed by the chairman and attested by the clerk.

*Historical Data*

R.L. 1910, § 1589.
A. The county purchasing agent:

1. Shall, within the amount of the unencumbered balance, make all purchases that are paid from county funds for the various institutions, departments, officers, and employees of the county, except at public auctions and as otherwise provided for by law;

2. May make purchases for political subdivisions of this state within the county if authorized by appropriate action of the governing board or body of the political subdivision affected;

3. Shall make purchases and rental or lease-purchase agreements only after following the bidding procedures as provided for by law, except:

   a. when the purchase does not exceed Ten Thousand Dollars ($10,000.00). All purchases made pursuant to this subparagraph shall be by a single purchase order. Splitting purchase orders which would result in paying an amount in excess of the limitations specified in this subparagraph is expressly prohibited. Any person convicted of violating the provisions of this subparagraph shall be guilty of a misdemeanor and such person shall forfeit the person's position or office,

   b. when the total payments of a rental or lease-purchase agreement do not exceed Five Thousand Dollars ($5,000.00),

   c. when articles and items are covered by single source contracts,

   d. service or maintenance contracts on equipment or machinery which are entered into at the time of the purchase of the equipment or machinery,

   e. purchases made pursuant to a blanket purchase order as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes,

   f. when materials for road or bridge improvements do not exceed Three Dollars ($3.00) per yard or per ton,
g. purchases of fuel if the county purchasing agent obtains telephone quotes from at least three vendors prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the clerk,

h. purchases of tools, apparatus, machinery or equipment from a state agency or a political subdivision of the state as provided for in subsection C of Section 421.1 of this title,

i. purchases of food for prisoners incarcerated in the county jail; provided, in counties having a population in excess of one hundred thousand (100,000) persons, the county purchasing agent shall follow bidding procedures as provided by law unless the county purchasing agent obtains telephone quotes pursuant to the whole total of food items requisitioned prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the county clerk,

j. when a county solicits bids for the purchase of processed native materials for road and bridge improvements, the county may accept all bids received, with the lowest and best bid from those accepted to be selected at the time of opening of any construction project. The selection of the bid shall be based upon availability, bid price, plus transportation costs,

k. when a vendor has been selected as the lowest and best bidder to furnish a particular item or items to the county during a specified time period and in the event the vendor is unable to perform, the purchasing agent may solicit telephone quotes for the item or items needed from the list of qualified bidders and provide for the purchase of the items at the lowest and best quote available,

l. when considering the purchase of an item or items from the state bid list as provided by the Department of Central Services, if the same exact item is available from a local vendor at or below the price listed on the state bid list, the item may be obtained from the vendor,

m. any item or items bid by the Department of Central Services which may be purchased by the county, provided the vendor is willing to supply the item or items to the county at the bid price,

n. when a county obtains proceeds from the sale of its property at a public auction, that county may use those proceeds to acquire items previously identified as needed by the county at the same public auction pursuant to subsection D of Section 1505 of this title,

o. when an item or items have been competitively bid by a county, or on behalf of a group of contiguous counties, provided:

(1) the notice to bidders shall list each county which may participate in the purchase of the item or items being bid,
(2) The notice of bid is advertised, as provided by law, in each of the counties which may participate in the purchase of the item or items,

(3) All vendors on the list of qualified bidders of each participating county who offer the item or items for sale received notice of the bid request, and

(4) The vendor awarded the bid is willing and able to provide the item or items at the bid price,

P. Counties may participate in a nationwide purchasing program sponsored by the national association representing counties, or

Q. When the Governor declares an emergency in a county, the district attorney of that county shall have the authority to temporarily waive competitive bidding procedures for purchases that may expedite a response to the emergency situation. This temporary waiver shall be in addition to any powers exercised pursuant to Section 683.11 of Title 63 of the Oklahoma Statutes.

The purchases shall be paid by attaching properly itemized invoices, as described in Section 1505 of this title, to a purchase order which has been prepared by the county purchasing agent and submitting both to the county clerk for filing, encumbering, and consideration for payment by the board of county commissioners;

4. Shall not furnish any supplies, materials, equipment, or other articles, except upon receipt of a requisition signed by a county officer. Written requisitions will not be required for blanket purchase orders as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes. Each county officer may designate not more than two employees who also shall be authorized to sign requisitions in the absence of the county officer. A written designation of the employees shall be filed with the county clerk and shall be entered in the minutes of the board of county commissioners;

5. Shall make lease or lease-purchase agreements for road machinery and equipment if the county has adequate funds appropriated during any fiscal year for such purpose and only after following the bidding procedures as provided for in Section 1505 of this title. The term of any lease or lease-purchase agreement authorized pursuant to this paragraph may be for any period up to one (1) year, provided, the term shall not extend beyond the end of any fiscal year, with an option to renew such agreement subject to the requirement that adequate funds are appropriated during the fiscal year by the county for such purpose. The State Auditor and Inspector's office shall be notified by the county of the terms and conditions of a lease or lease-purchase agreement authorized pursuant to this paragraph before any such agreement is made by the county purchasing agent; and

6. Shall perform such other duties as may be delegated by the appointing authority or as may be provided for by law.
B. Each department of county government needing repairs to equipment, machinery or vehicles shall make estimates and requisition a purchase order from the county purchasing agent for repairs not in excess of Two Thousand Five Hundred Dollars ($2,500.00). Repairs in excess of Two Thousand Five Hundred Dollars ($2,500.00), shall be submitted on a blanket purchase order as provided in Section 310.8 of Title 62 of the Oklahoma Statutes.

**Historical Data**

A. The county fair association in each county, organized pursuant to Section 15-51 of this title, shall consist of two members in each municipal township, in each county, who are resident qualified voters in the county and who have been elected at public meetings or appointed by the county commissioners as provided pursuant to this section.

B. The county farm agent of any county may, or if there is no such agent, upon petition of fifty resident citizens of the county, the county commissioners shall, within thirty (30) days after the filing of the petition, call a public meeting in each municipal township, in each such county, for the purpose of electing the two members of the county fair association.

C. The call for the public meeting shall be made by posting notices in at least three public places in the township or by both posting notices and publication in a newspaper of general circulation in the county. The notices and publications shall state the purpose of the meeting, the time and place of holding the meeting. The notices and publication must be made one (1) week before date of the meeting.

D. A chairman and a secretary shall be chosen at each of the various township meetings for the purpose of conducting the public meetings and who shall certify to the county commissioners the names of the two elected members of the county fair association. The certificate shall be made to the county commissioners not later than June first of the fiscal year in which the township public meetings are held. If any township or townships in any county fail to hold a public meeting for the election of members of the county fair association, the county commissioners of such county shall appoint two members in each of the townships, who shall have the same power and authority as the elected members.

E. Township public meetings for the election of members of the county fair association may be called at any time prior to June first in any fiscal year. The members so elected shall hold their office for a period of two (2) years and until their successors are elected or appointed.

**Historical Data**

Laws 1915, c. 179, § 3; Laws 1921, c. 89, p. 113, § 1; Laws 1925, c. 38, p. 56, § 3.
A. The county purchasing agent:

1. Shall, within the amount of the unencumbered balance, make all purchases that are paid from county funds for the various institutions, departments, officers, and employees of the county, except at public auctions and as otherwise provided for by law;

2. May make purchases for political subdivisions of this state within the county if authorized by appropriate action of the governing board or body of the political subdivision affected;

3. Shall make purchases and rental or lease-purchase agreements only after following the bidding procedures as provided for by law, except:

   a. when the purchase does not exceed Ten Thousand Dollars ($10,000.00). All purchases made pursuant to this subparagraph shall be by a single purchase order. Splitting purchase orders which would result in paying an amount in excess of the limitations specified in this subparagraph is expressly prohibited. Any person convicted of violating the provisions of this subparagraph shall be guilty of a misdemeanor and such person shall forfeit the person's position or office,

   b. when the total payments of a rental or lease-purchase agreement do not exceed Five Thousand Dollars ($5,000.00),

   c. when articles and items are covered by single source contracts,

   d. service or maintenance contracts on equipment or machinery which are entered into at the time of the purchase of the equipment or machinery,

   e. purchases made pursuant to a blanket purchase order as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes,

   f. when materials for road or bridge improvements do not exceed Three Dollars ($3.00) per yard or per ton,
g. purchases of fuel if the county purchasing agent obtains telephone quotes from at least three vendors prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the clerk,

h. purchases of tools, apparatus, machinery or equipment from a state agency or a political subdivision of the state as provided for in subsection C of Section 421.1 of this title,

i. purchases of food for prisoners incarcerated in the county jail; provided, in counties having a population in excess of one hundred thousand (100,000) persons, the county purchasing agent shall follow bidding procedures as provided by law unless the county purchasing agent obtains telephone quotes pursuant to the whole total of food items requisitioned prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the county clerk,

j. when a county solicits bids for the purchase of processed native materials for road and bridge improvements, the county may accept all bids received, with the lowest and best bid from those accepted to be selected at the time of opening of any construction project. The selection of the bid shall be based upon availability, bid price, plus transportation costs,

k. when a vendor has been selected as the lowest and best bidder to furnish a particular item or items to the county during a specified time period and in the event the vendor is unable to perform, the purchasing agent may solicit telephone quotes for the item or items needed from the list of qualified bidders and provide for the purchase of the items at the lowest and best quote available,

l. when considering the purchase of an item or items from the state bid list as provided by the Department of Central Services, if the same exact item is available from a local vendor at or below the price listed on the state bid list, the item may be obtained from the vendor,

m. any item or items bid by the Department of Central Services which may be purchased by the county, provided the vendor is willing to supply the item or items to the county at the bid price,

n. when a county obtains proceeds from the sale of its property at a public auction, that county may use those proceeds to acquire items previously identified as needed by the county at the same public auction pursuant to subsection D of Section 1505 of this title,

o. when an item or items have been competitively bid by a county, or on behalf of a group of contiguous counties, provided:

(1) the notice to bidders shall list each county which may participate in the purchase of the item or items being bid,
(2) the notice of bid is advertised, as provided by law, in each of the counties which may participate in the purchase of the item or items,

(3) all vendors on the list of qualified bidders of each participating county who offer the item or items for sale received notice of the bid request, and

(4) the vendor awarded the bid is willing and able to provide the item or items at the bid price,

p. counties may participate in a nationwide purchasing program sponsored by the national association representing counties, or

q. when the Governor declares an emergency in a county, the district attorney of that county shall have the authority to temporarily waive competitive bidding procedures for purchases that may expedite a response to the emergency situation. This temporary waiver shall be in addition to any powers exercised pursuant to Section 683.11 of Title 63 of the Oklahoma Statutes.

The purchases shall be paid by attaching properly itemized invoices, as described in Section 1505 of this title, to a purchase order which has been prepared by the county purchasing agent and submitting both to the county clerk for filing, encumbering, and consideration for payment by the board of county commissioners;

4. Shall not furnish any supplies, materials, equipment, or other articles, except upon receipt of a requisition signed by a county officer. Written requisitions will not be required for blanket purchase orders as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes. Each county officer may designate not more than two employees who also shall be authorized to sign requisitions in the absence of the county officer. A written designation of the employees shall be filed with the county clerk and shall be entered in the minutes of the board of county commissioners;

5. Shall make lease or lease-purchase agreements for road machinery and equipment if the county has adequate funds appropriated during any fiscal year for such purpose and only after following the bidding procedures as provided for in Section 1505 of this title. The term of any lease or lease-purchase agreement authorized pursuant to this paragraph may be for any period up to one (1) year, provided, the term shall not extend beyond the end of any fiscal year, with an option to renew such agreement subject to the requirement that adequate funds are appropriated during the fiscal year by the county for such purpose. The State Auditor and Inspector's office shall be notified by the county of the terms and conditions of a lease or lease-purchase agreement authorized pursuant to this paragraph before any such agreement is made by the county purchasing agent; and

6. Shall perform such other duties as may be delegated by the appointing authority or as may be provided for by law.
B. Each department of county government needing repairs to equipment, machinery or vehicles shall make estimates and requisition a purchase order from the county purchasing agent for repairs not in excess of Two Thousand Five Hundred Dollars ($2,500.00). Repairs in excess of Two Thousand Five Hundred Dollars ($2,500.00), shall be submitted on a blanket purchase order as provided in Section 310.8 of Title 62 of the Oklahoma Statutes.

**Historical Data**

The zoning regulations imposed and the districts created under authority of this act may be amended, supplemented, changed, modified or repealed from time to time by resolution of the board, as it affects its jurisdiction, but no such change shall be made without public notice and hearing and the filing of a report and recommendations upon such proposed change by the commission.

All projects or matters that fall within the purview of the duties of the commission, as specified in this section shall be referred to the commission for investigation and report before any final action shall be taken thereon; provided, however, that if the said commission fails to make an investigation and report on any matter or subject referred to it for a period of thirty (30) days, such failure shall be considered a refusal to approve the proposed plan or project and the board shall be under no obligation to wait longer for reports or recommendations concerning said projects.

**Historical Data**

The board shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summaries, shall be published in a newspaper of general circulation in the district not less than five (5) days before the date of the hearing. Affidavit and proof of publication shall be attached to the budget when filed with the county excise board and State Auditor and Inspector. The district shall make available a sufficient number of copies of the proposed budgets as the board shall determine and have them available for review or for distribution or sale at the office of the district. At the public hearing on the budgets, any person may present to the board comments, recommendations or information on any part of the proposed budget.

**Historical Data**

Where any county, city, town, or school district, dependent or independent, has accumulated a surplus in the sinking fund thereof, represented by actual cash on hand in excess of all outstanding bond or judgment indebtedness, both matured and unmatured, including coupon and/or other interest earnings thereon whether matured or unmatured, earned or unearned, or if there be no known bond, coupon, or judgment indebtedness outstanding against it, the county excise board on application of the proper officers thereof is hereby authorized to approve the transfer of said surplus in the sinking fund of said county, city, town, or school district to be used for general fund purposes of the same county, city, town, or school district; provided, that before the excise board shall have authority to consider or approve the application of the governing board for authority to make such transfer, there shall be attached to such application an affidavit and proof of publication of published notice by such governing board of its intention to apply for authority to make such transfer, which published notice shall set forth in detail the condition of the sinking fund thereof or as to the fact of there being no known bond, coupon or judgment indebtedness outstanding. Such notice shall be published in some newspaper of general circulation in such municipality, or in such county if there be no newspaper published in the city, town, or school district.

Historical Data

It shall be the duty of the chairman of the board of county commissioners to preside at the meetings of said board, and he shall have the power to administer oaths to any person concerning any matter submitted to the board or connected with their powers and duties; and all orders made by the board of county commissioners, and all warrants drawn on the county treasurer, shall be signed by the chairman and attested by the clerk.

_Historical Data_

R.L. 1910, § 1589.
Title 19. Counties and County Officers
Chapter 25 § 952.1 - Composition of Board of Trustees - Terms of Office.

Cite as: O.S. §, __ __

Version 1 (as amended by Laws 2003, HB 1088, c. 109, § 1, eff. November 1, 2003):

A. The board of trustees shall be composed of nine (9) members as follows:

1. One member shall be the county treasurer who shall be the treasurer of the board of trustees;

2. One member shall be the county clerk who shall be the clerk of the board of trustees;

3. One member shall be the chair of the board of county commissioners;

4. Four members to be elected by the employees of said county, provided in counties with a population in excess of five hundred thousand (500,000) according to the latest Federal Decennial Census, one of the four members shall be a retired member of the system. Retired members and beneficiaries of the system shall be allowed to vote in the election in which their representative is elected; and

5. Two members to be appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners.

B. 1. The terms of office of the members appointed to the board of trustees by the employees of said county who are members of the board of trustees on the effective date of this act shall expire on July 1, 1990. The members appointed or elected to fill the positions that expire July 1, 1990, shall serve initial terms of office as follows:

a. the term of office of one of the members elected by the employees of said county shall expire July 1, 1991,

b. the term of office of one of the members elected by the employees of said county shall expire July 1, 1992,

c. the term of office of one of the members elected by the employees of said county shall expire July 1, 1993, and

d. the term of office of one of the members elected by the employees of said county shall expire July 1, 1994.

Thereafter, the terms of office of the members of the board of trustees appointed by the employees of said county shall be three (3) years.
2. The initial terms of office of the members appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners shall expire as follows:

   a. the term of office of one of the members appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners shall expire July 1, 1991, and

   b. the term of office of one of the members appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners shall expire July 1, 1993.

Thereafter, the terms of office of the members of the board of trustees appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners shall be four (4) years.

3. Vacancies shall be filled for the unexpired term of office in the same manner as the original appointment was made.

C. Those members appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners shall:

1. Have demonstrated professional experience in investment or funds management, public funds management, public or private pension fund management or retirement system management; or

2. Have demonstrated experience in the banking profession and have demonstrated professional experience in investment or fund management; or

3. Be licensed to practice law in this state and have demonstrated professional experience in commercial matters; or

4. Be licensed by the Oklahoma State Board of Public Accountancy to practice in this state as a public accountant or a certified public accountant.

The appointing authorities, in making appointments that conform to the requirements of this subsection, shall give due consideration to balancing the appointments among the criteria specified in paragraphs 1 through 4 of this subsection.

D. Except for the retired member of the system, an elected member shall cease to be a member of the board of trustees when such member is no longer employed by the county. Upon such termination of employment, an election shall be held within ninety (90) days of such termination of board membership in order to replace such employee as a member of the board of trustees.
E. Notwithstanding any of the provisions of this section to the contrary, any person serving as an appointed member of the board of trustees on the effective date of this act shall be eligible for reappointment when the term of office of the member expires.

Version 2 (as amended by Laws 2003, HB 1301, c. 359, § 1, emerg. eff. July 1, 2003):

A. The board of trustees shall be composed of nine (9) members as follows:

1. One member shall be the county treasurer who shall be the treasurer of the board of trustees;

2. One member shall be the county clerk who shall be the clerk of the board of trustees;

3. One member shall be the chair of the board of county commissioners;

4. Four members to be elected by the employees of said county, provided in counties with a population in excess of five hundred thousand (500,000) according to the latest Federal Decennial Census, one of the four members shall be a retired member of the system. Retired members and beneficiaries of the system shall be allowed to vote in the election in which their representative is elected; and

5. Two members to be appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners. If said appointees are not elected officials, employees of the county or participants in the retirement system, they may be compensated at the rate of Fifty Dollars ($50.00) per retirement board meeting attended.

B. 1. The terms of office of the members appointed to the board of trustees by the employees of said county who are members of the board of trustees on the effective date of this act shall expire on July 1, 1990. The members appointed or elected to fill the positions that expire July 1, 1990, shall serve initial terms of office as follows:

a. the term of office of one of the members elected by the employees of said county shall expire July 1, 1991,

b. the term of office of one of the members elected by the employees of said county shall expire July 1, 1992,

c. the term of office of one of the members elected by the employees of said county shall expire July 1, 1993, and

d. the term of office of one of the members elected by the employees of said county shall expire July 1, 1994.
Thereafter, the terms of office of the members of the board of trustees appointed by the employees of said county shall be three (3) years.

2. The initial terms of office of the members appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners shall expire as follows:

a. the term of office of one of the members appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners shall expire July 1, 1991, and

b. the term of office of one of the members appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners shall expire July 1, 1993.

Thereafter, the terms of office of the members of the board of trustees appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners shall be four (4) years.

3. Vacancies shall be filled for the unexpired term of office in the same manner as the original appointment was made.

C. Those members appointed by the chair of the board of county commissioners subject to the approval of a majority of the board of county commissioners shall:

1. Have demonstrated professional experience in investment or funds management, public funds management, public or private pension fund management or retirement system management; or

2. Have demonstrated experience in the banking profession and have demonstrated professional experience in investment or fund management; or

3. Be licensed to practice law in this state and have demonstrated professional experience in commercial matters; or

4. Be licensed by the Oklahoma State Board of Public Accountancy to practice in this state as a public accountant or a certified public accountant.

The appointing authorities, in making appointments that conform to the requirements of this subsection, shall give due consideration to balancing the appointments among the criteria specified in paragraphs 1 through 4 of this subsection.

D. Except for the retired member of the system, an elected member shall cease to be a member of the board of trustees when such member is no longer employed by the county. Upon such termination of employment, an election shall be held within ninety (90) days
of such termination of board membership in order to replace such employee as a member of the board of trustees.

E. Notwithstanding any of the provisions of this section to the contrary, any person serving as an appointed member of the board of trustees on the effective date of this act shall be eligible for reappointment when the term of office of the member expires.

**Historical Data**

An "employee", as used Sections 951 through 962 of this title, shall include the elected or appointed salaried officials and regular full-time salaried employees of a county, and shall also include regular full-time employees of the county board of library trustees, county employees whose salaries are paid in whole or in part from the court fund of such county, employees of county circuit engineering districts, and employees of any public trust created pursuant to law in which the county is the sole beneficiary of the public trust, if approved by the board of county commissioners.

**Historical Data**

A. In lieu of reimbursement for traveling expenses within their county each county commissioner and sheriff may receive a monthly travel allowance of Five Hundred Dollars ($500.00). In lieu of the reimbursement for traveling expenses authorized by law for each county officer, each county assessor may receive a monthly travel allowance of Four Hundred Dollars ($400.00), and each county clerk, court clerk and county treasurer may receive a monthly travel allowance of Three Hundred Dollars ($300.00). Each such county officer may be subject to the penalty provided by Section 166 of this title for failure to attend the meetings specified in that section.

B. The provisions of this section and Sections 163 and 164 of this title shall not prevent the emergency use of a county-owned vehicle or county-owned equipment by a county officer when such county officer is acting on behalf of the county or when such use is related to county business. As used in this subsection, "emergency" means an unforeseen combination of circumstances or the resulting state that calls for immediate action.

**Historical Data**

Title 19. Counties and County Officers
Chapter 6 § 166 - Forfeiture of Travel Allowance - Membership Organizations - Attending Conferences, etc. - Traveling Expenses.

Cite as: O.S. §, __ __

Failure of a county officer to attend any school, conference or meeting unless excused prior thereto shall cause the county officer to forfeit his right to the monthly travel allowance provided by Section 165 of this title for the month in which such school, conference or meeting is held. The directing state officer or agency head shall notify the county clerk of the county of the forfeiture of such county officer. Any county, county officer or deputy may join his respective state, national or international association, including but not limited to, the National Association of Counties, the International Association of Assessors and the International Association of Clerks, Recorders, Election Officials and Treasurers. It shall not be mandatory for a county officer or his deputy to attend any meeting, school, institute or conference sponsored or held by anyone other than a state officer or agency head, but if funds are available for travel to such meeting, school, institute or conference, either within or outside this state, from funds appropriated for traveling expenses in addition to the monthly travel allowance provided by Section 165 of this title, then it shall be lawful for such traveling expenses to be paid from such travel funds so appropriated to the county officer or his deputies.

Historical Data

A. The instrument or will creating such trust may provide for the appointment, succession, powers, duties, term, manner of removal and compensation of the trustee or trustees subject to the provisions of subsections C and E of this section, and in all such respects the terms of said instrument or will shall be controlling. Trustees, who are public officers, shall serve without compensation, but may be reimbursed for actual expenses incurred in the performance of their duties as trustees. If the said instrument or will makes no provisions in regard to any of the foregoing, then the general laws of the state shall control as to such omission or omissions. Every person hereafter becoming a trustee of a public trust first shall take the oath of office required of an elected public officer and every officer and employee who handles funds of a public trust shall furnish a good and sufficient fidelity bond in an amount and with surety as may be specified and approved by the persons constituting a majority of each of the governing bodies of the beneficiaries of the trust, such bond to be in a surety company authorized to transact surety business in the State of Oklahoma but in no event shall any bond be required of a trustee. The cost of said bond shall be paid from funds of the trust authority. The oaths of office shall be administered by any person authorized to administer oaths in the State of Oklahoma, and shall be filed with the Secretary of State in trusts wherein the State of Oklahoma is the beneficiary; in the office of the county clerk in a trust wherein any county is beneficiary; and in the office of the clerk of the municipality in a trust wherein any municipality is the beneficiary.

B. Any public trust that hereafter names the State of Oklahoma as the beneficiary shall have five (5) trustees appointed by the Governor of the State of Oklahoma with the advice and consent of the Senate. The terms of the trustees shall be as follows: of the trustees first appointed, one member shall be appointed for a term of one (1) year; one member shall be appointed for a term of two (2) years; one member shall be appointed for a term of three (3) years; one member shall be appointed for a term of four (4) years; and one member shall be appointed for a term of five (5) years. At the expiration of the term of each member and of each succeeding member, the Governor shall appoint a successor who shall serve for a term of five (5) years. Whenever a vacancy on such trust shall occur by death, resignation or otherwise, the Governor shall fill the same by appointment and the appointee shall hold office during the unexpired term. Each member shall hold office until his successor has been appointed and qualified.

C. Any instrument or will creating a trust which is not within the scope of subsection B of this section shall provide for the appointment of a minimum of three trustees, their succession, powers, duties, term, manner of removal and compensation subject to the provisions of subsection E of this section, and in all such respects the terms of said
instrument or will shall be controlling. If the instrument or will makes no provision in regard to any of the foregoing, then the general laws of the state shall control as to the omissions.

D. Meetings of trustees of all public trusts shall be open to the public to the same extent as is required by law for other public boards and commissions. Such meetings shall also be open to the press and any such equipment deemed necessary by the press to record or report the activities of the meetings. In such trusts wherein the State of Oklahoma is the beneficiary, a written notice of trustees’ meetings shall be filed with the office of the Secretary of State at least three (3) days prior to the meeting date. Records of the trust and minutes of the trust meetings of any public trust shall be written and kept in a place, the location of which shall be recorded in the office of the county clerk of each county, wherein the trust instrument shall be recorded. Such records and minutes shall be available for inspection by any person during regular business hours. Every trust created under Sections 176 et seq. of this title shall file a monthly report of all expenditures of bond proceeds with the governing body of each beneficiary and with the Governor, the Speaker of the House of Representatives and the President Pro Tempore of the Senate in the case of a public trust having the State of Oklahoma as beneficiary.

E. Trustees of any public trust may be removed from office for cause, including incompetency, neglect of duty, or malfeasance in office, by a district court having jurisdiction. In the case of persons appointed by the Governor, such persons shall be appointed for terms not in excess of five (5) years, and shall be subject to removal for cause. In the event of removal of a trustee under this subsection, a successor trustee shall be appointed as provided in the trust instrument. Provided, however, in the event a trustee is so removed who is also a member of the governing board of a municipal beneficiary, the successor trustee shall be appointed by the judge of the court wherein the removal occurred; said successor trustee shall serve only until the removed trustee ceases to serve as a member of the governing board of the municipal beneficiary and his successor on said board has qualified.

F. The provisions of this section shall be inapplicable to any public trust created and existing prior to July 1, 1988, if the instrument or will creating such public trust shall have been held to be a valid and binding agreement in an opinion of the Supreme Court of the State of Oklahoma; and nothing in this section shall impair or be deemed to impair the trust indenture or existing or future obligations of such public trust.

Historical Data

The Attorney General has received your request for an official opinion asking, in effect:
1. Does 61 O.S. 3 (1981) require employees of elected county officers to work an eight-hour workday; and
2. If the answer to the first question is yes, would the same provision necessarily require county officers to maintain office hours of not less than eight hours per workday?

I.

1. Article XXIII, Section 1 of the Oklahoma Constitution provides:

"Hours of labor on public work

"Eight hours shall constitute a day's work in all cases of employment by and on behalf of the State or any county or municipality."

2. The corresponding enabling statutes are found at 61 O.S. 3 / 61 O.S. 4 and 61 O.S. 5 (1981). Section 61 O.S. 3 provides:

"Working day for public employees

"Eight (8) hours shall constitute a day's work for all laborers, workmen, mechanics, prison guards, janitors of public institutions, or other persons now employed or who may hereafter be employed by or on behalf of the state, or by or on behalf of any county, city, township or other municipality, except in cases of extraordinary emergency which may arise in time of war, or in cases where it may be necessary to work more than eight (8) hours per calendar day for the protection of property or human life...."

3. The answer to the first part of your question depends upon a determination of whether elected county officials and their employees are within that class of persons contemplated by the provisions of Okla. Const., Article XXIII, Section 1 and its enabling statutes, 61 O.S. 3 / 61 O.S. 4 and 61 O.S. 5 (1981). This identical issue was addressed by the Oklahoma Supreme Court in White v. Wint, 638 P.2d 1109 (Okl. 1981). In that case, the Supreme Court determined that White, a Biologist I with the Department of Wildlife Conservation, did not occupy the status of the persons enumerated in Okla. Const., Article XXIII, Section 1 and 61 O.S. 3 / 61 O.S. 4 and 61 O.S. 5. In explaining the determination thus made, the Supreme Court stated:
"The provisions of Title 61, Sections 3 and 4 relate to 'laborers, workmen, mechanics, prison guards, janitors of public institutions, or other persons now employed . . . by . . . the State.' As evidenced there is an enumeration of specific words constituting a class which is not exhausted by the enumeration and which is followed by a general reference ('or other persons'). In such a situation, 'the meaning of the general words will be ordinarily presumed to be restricted by the particular designation [of subjects or classes of persons enumerated in the statute] and to include only things or persons of the same kind, class,'or nature as those specifically enumerated, unless there is a clear manifestation of a contrary purpose.' Walton v. Donnelly, 83 Okl. 233, 235, 201 P. 367, 369 (1921)." 638 P.2d at 1114.

¶4 Therefore, the phrase "other persons now employed" (61 O.S. 3 (1981)) is restricted and described by the terms, "laborers, workmen, mechanics, prison guards, and janitors of public institutions," and does not operate to expand this restricted class of persons to "every" employee of the State.

¶5 It was further determined in White v. Wint, supra, that "[t]he protection of the health and welfare of persons employed to perform manual labor requiring great physical effort" constitutes the purpose for which the provisions of Okla. Const., Article XXIII, Section 1 and its enabling statutes were enacted. It was recognized as early as 1909 that the manifest purpose of Okla. Const., Article XXIII, Section 1 was to promote the industrial welfare of the people by fixing a high standard for employees on public works. Byars v. State, 102 P.804 (Okl.1909). The purpose of the foregoing constitutional and statutory provisions was to place a limitation upon the number of hours worked by that particular class of employees, and in no manner constitutes a requirement as to the number of hours which must be worked.

¶6 The duties and responsibilities of county officers and their employees, though they may be at times physically demanding, are not analogous to those of "laborers, workmen, mechanics, prison guards" and janitors of public institutions." County officers and their employees are not therefore subject to the potential abuse contemplated in the employment situations listed in the statutes. White v. Wint, supra.

¶7 The answer to the first part of your question must therefore be in the negative. The provisions of 61 O.S. 3 (1981) (Okla. Const., Article XXIII, Section 1) do not require that employees of elected county officials work an eight-hour day.

¶8 The second part of your question must likewise be answered in the negative initially for the reasons previously noted, but additionally, because a plain reading of the provisions of Okla. Const., Article XXIII, Section 1 and 61 O.S. 3 / 61 O.S. 4 and 61 O.S. 5 (1981) do not, directly or implicitly, dictate or regulate the office hours of any public officer. The intent of the Legislature must appear from the language of the Act itself, either expressly or by implication. Meaning cannot otherwise be given to an Act unless provided for somewhere therein by its terms. Lingo-Leeper Lumber Co. v. Carter, 17 P.2d 365 (Okl. 1932).
II.

¶9 Our inquiry does not end here, however, for while our research has revealed no constitutional or statutory authority which imposes upon county officers the duty to maintain specific daily office hours, there is some authority that county officers must keep their offices open for the benefit of the public "during all business hours of the day."

¶10 Title 51 O.S. 24 (1981) provides that:

"It is hereby made the duty of every public official of the State of Oklahoma, and of its subdivisions, who are required by law to keep public records pertaining to their said offices, to keep the same open for public inspection for proper purposes, at proper times and in proper manner, to the citizens and taxpayers of this state, and its subdivisions, during all business hours of the day; provided, however, the provisions of this act shall not apply to income tax returns filed with the Oklahoma Tax Commission, or other records required by law to be kept secret." (Emphasis added).

¶11 The Legislature has defined "record" at 67 O.S. 153(b) (1981) as follows:

"Record means document, book, paper, photograph, microfilm, sound recording, or other material, regardless of physical form or characteristics, made or received pursuant to law or ordinance or in connection with the transaction of official business but does not include library and museum material made or received solely for reference or exhibition purposes."

¶12 The officers defined as "county officers" are provided for in 19 O.S. 161(1) (1981) which provides:

"As used in this act:

"1. 'County Officer' means the county clerk, county commissioner, county assessor, county superintendent of schools, district court clerk, county treasurer and county sheriff...."

¶13 All of these county officers are obligated to prepare, maintain, safeguard and keep some kinds of "records." 51 O.S. 24 (1981). County clerks have numerous duties to prepare, file and maintain various records, 19 O.S. 244 - 19 O.S. 300 (1991), the most widely known of which is to index, file and record property records of the county. 19 O.S. 284 - 19 O.S. 300 (1981). County commissioners must keep records of their orders and decisions, 19 O.S. 333 (1981), and must further maintain records of warrants denied, paid, cancelled or destroyed. 19 O.S. 335 - 19 O.S. 337. The county sheriff must maintain and keep certain jail records. 57 O.S. 48 / 57 O.S. 61 - 57 O.S. 63 (1981). County treasurers are entrusted with various recordkeeping duties pertinent to the official business of that office, including receipt and disbursement of monies utilized by the county. 19 O.S. 625 (1981), et seq. The county assessor must prepare and keep a "land
identifying all real estate in the county, 68 O.S. 2470 (1981), for tax assessment and collection purposes. County superintendents of schools are required to keep records of teacher's certificates, their official acts and statistical and financial reports. 70 O.S. 4-104 (1981). District court clerks are charged with recording duties relating to the court fund, 20 O.S. 1307 (1981), deposit of monies, 19 O.S. 681 (1981), assignment of cases, 20 O.S. 91.2 (1981), and many others.

 ¶14 This list, of course, is far from exhaustive, but it is clear that every county officer maintains some type or types of "records" pursuant to the duties as county officer. 51 O.S. 24 (1981).

 ¶15 The purpose of public recordkeeping statutes is to enable the public to have access to the records of a public office. In addition, such statutes have the intended purpose of allowing individuals to use such records for their private purposes, such as engaging in the business of abstracting. 1 O.S. §§ 1-14.

 ¶16 The Oklahoma Supreme Court, in recognizing the above principles, has had an occasion to construe the phrase "regular business hours" in State ex rel. Cartwright v. Oklahoma Industries Authority, 629 P.2d 1244 (Okl. 1981).

 ¶17 Among many issues decided by that case relating to public officers, trusts and recordkeeping duties, the Supreme Court interpreted the phrases "all business hours," citing 51 O.S. 24 (1981), supra, and "regular business hours" as provided in 60 O.S. 178(D) (1981) relating to public trusts. Section 178(D) of Title 60 provides in pertinent part:

 "... Records of the trust and minutes of the trust meetings of any public trust shall be written and kept in a place, the location of which shall be recorded in the office of the county clerk of each county, wherein the trust instrument shall be recorded. Such records and minutes shall be available for inspection by any person during regular business hours...."

 ¶18 In interpreting these phrases, the Oklahoma Supreme Court adopted the construction of a similar federal rule which provided that the clerk's office be open "during business hours." State ex rel. Cartwright v. Oklahoma Industries Authority, supra, at 1251:

 "The term "business hours" is not defined in the rule. In its natural sense, the term means those hours during which persons in the community generally keep their places open for the transaction of business." (quoting Casalduc v. Diaz, 117 F.2d 915, 916 (1st Cir. 1941)).

 ¶19 Thereafter, the Court made the following specific holding at 629 P.2d 1251:

 "Accordingly, we hold that the phrase 'regular business hours' means those hours during which persons in the community keep similar businesses open for the transaction of business."
"[W]e think it appropriate that the term 'regular business hours' of such Trust be dictated by the 'regular business hours' of most State offices. As is commonly known, most State offices are not open on the weekend and on State holidays, but are open on week-day mornings and afternoons for approximately eight hours. This being the case, we hold that the phrase 'regular business hours', as used in 60 O.S. 178 (1976), requires a public trust to make its records available for public inspection on week-day mornings and afternoons." (Emphasis added).

¶20 It is, therefore, the official opinion of the Attorney General that:
1. Neither the provisions of Okla. Const., Article XXIII , Section 1, nor the enabling statutes, 61 O.S. 3 / 61 O.S. 4 and 61 O.S. 5 (1981) require employees of elected county officers to work an eight-hour workday, nor do they require elected county officers to maintain office hours of not less than eight hours per workday.
2. Elected county officers, as defined in 19 O.S. 161 (1981), in performing recordkeeping duties, are required by the provisions of 51 O.S. 24 (1981) to make their records available to the public on weekday mornings and afternoons, excluding holidays, for approximately eight hours.

MICHAEL C. TURPEN
ATTORNEY GENERAL OF OKLAHOMA
ALAN B. FOSTER
ASSISTANT ATTORNEY GENERAL
Title 62. Public Finance
Chapter 5B § 695.25
Private Activity Bond Allocation Act
Maximum Total Volume of Private Activity Bonds - Notice Specifying Amount of State Ceiling for Calendar Year - Applications

This Statute Will Go Into Effect
On: 01/01/2005
See Historical Data for Current Version

A. On January 1 of each calendar year or the first business day thereafter, the State Bond Advisor shall determine the maximum total volume of private activity bonds that may be issued pursuant to federal law by the state during that year.

B. On or before February 15 of each calendar year, the State Bond Advisor shall cause to be published in The Oklahoma Register, or any successor publication, a notice specifying the amount of the state ceiling for the calendar year.

C. Allocations from the pools set forth in Section 695.24 of this title will be processed on the basis of the chronological order of receipt of completed applications for state ceiling allocation unless otherwise provided in said section, and on the basis of the information and provisions set forth in subsections D, E, F, G and H of this section. Allocations from the Consolidated Pool will be processed on the basis of the system set out in subsection I M of Section 695.24 of this title and on the basis of information and provisions set forth in subsections D, E, F, G and H of this section.

D. An issuer which proposes to issue private activity bonds for a specific project or purpose shall make application for an allocation of a portion of the state ceiling for the particular project or purpose by submitting to the State Bond Advisor an application for state ceiling allocation together with copies of the following:

1. A certified copy of the resolution or other action adopted by the issuer for the purpose of taking "official action" as required by the Treasury Regulations relating to Section 103 of the Internal Revenue Code, if the issuer of private activity bonds for which the allocation is requested requires "official action" under applicable Treasury Regulations and the Internal Revenue Code; and

2. A final resolution of the beneficiary of the issuer evidencing its approval of the issuance of the issuer's obligations, if the issuer is a municipal or county public trust, or a certificate signed by the Governor of the state evidencing his approval of the issuance of
the issuer's obligations, to the extent required under the Internal Revenue Code, if the issuer is a public trust having the state as its beneficiary.

E. The application for state ceiling allocation shall contain the following information:

1. The name and mailing address of the issuer, the beneficiary and jurisdiction thereof, the name of the presiding officer of the issuer and the respective pool from which an allocation is requested;

2. The name and mailing address or other definitive description of the location of the project or bonds and the purpose for which an allocation of the state ceiling is requested, the name and mailing address of both the initial owner or operator of the project, where applicable, and an appropriate person from whom information regarding the project or bonds can be obtained, and the name and address of the person to whom the confirmation should be sent;

3. The amount of the state ceiling which the Issuer is requesting;

4. A statement of bond counsel for the issuer that the proposed issue requires, pursuant to Section 103, Section 146 or such other applicable sections of the Internal Revenue Code, an allocation of a portion of the state ceiling; and

5. Where applicable, the intention to exchange single-family mortgage bond authority for mortgage credit certificates.

F. 1. Applications for single-family mortgage bonds or mortgage credit certificate programs shall also include the submission of information demonstrating a reasonable expectation to use an allocation of the state ceiling for its intended purpose. This information shall include historical usage of mortgage revenue bond proceeds or mortgage credit certificates in the geographic area subject to an application over the previous twenty-four-month period and the impact of known or possible competing programs that would act to reduce demand. This information may also include demand surveys. Provided, in cases where historical usage cannot be documented, demand surveys shall be included with an application.

2. Applications for qualified student loan bonds shall also include the submission of information showing a reasonable expectation to use the state ceiling for its intended purpose. This information shall include historical lending activity over the previous twenty-four-month period as well as a demonstration of need based upon such factors as increased enrollment costs, enrollment increases, or new federal regulations that act to increase demand by making changes to eligibility requirements to certain federally guaranteed or subsidized student loan programs. This information may also include demand surveys. Provided, in cases where historical usage cannot be documented, demand surveys shall be included with an application.
3. Applications shall also include evidence of a structure to deliver the financing derived from single-family mortgage bond proceeds or mortgage credit certificates or from qualified student loan bond proceeds to ultimate users, particularly the extent of lender participation in the case of mortgage revenue bonds or mortgage credit certificate programs.

G. 1. Upon receipt of the completed application for state ceiling allocation, copies of the official action and final resolutions or certificates as required by subsection D of this section and the information required by subsections E and F of this section and assuming availability of the sum requested and compliance with the Oklahoma Private Activity Bond Allocation Act, the State Bond Advisor shall send, within five (5) business days of the receipt thereof, a confirmation of the allocation of the state ceiling for the subject project or purpose to the person designated in the application for state ceiling allocation. Provided, the State Bond Advisor may reject an application or deny a confirmation pursuant to the provisions of this subsection.

2. The State Bond Advisor may reject any application which is incomplete or filed with insufficient information. The State Bond Advisor may reject any application where, in the State Bond Advisor’s judgment, a reasonable likelihood has not been shown that single-family mortgage and student loan bond proceeds or mortgage credit certificates will be used for their intended public purposes. In the event an application or confirmation is denied, within five (5) business days following such denial, the State Bond Advisor shall send the applicant written notice of the denial of an application or confirmation together with the reason or reasons therefor. In the case of disapprovals of applications or confirmations, an applicant may appeal the disapproval by submitting a new application to the Council of Bond Oversight, along with an explanation addressing the reasons for disapproval cited in the State Bond Advisor’s letter. The Council of Bond Oversight, through affirmative action of the Council, may accept an application rejected by the State Bond Advisor, or order the State Bond Advisor to issue a confirmation of allocation, subject to provisions of the Oklahoma Private Activity Bond Allocation Act. Applicants may submit only one new application based on an appeal of any specific application previously submitted.

3. Only complete applications, as determined by the State Bond Advisor, shall be used to establish the chronological order of applications. In the case of a new application submitted based on an appeal, chronological order shall be established at the time the new application is submitted.

H. An original confirmation shall cease to be effective to assure allocation of any portion of the state ceiling unless the bonds, notes, other evidences of indebtedness, or the appropriate election filed with the Internal Revenue Service exchanging mortgage bond authority for mortgage credit certificate authority have been issued or filed within one hundred twenty (120) days after the date of such confirmation. No extensions shall be granted. Such issuance shall be evidenced by the mailing, transmittal or delivery of a final certification to the State Bond Advisor within the time specified by this subsection. Receipt by an issuer of a confirmation as contemplated by this section shall entitle the
issuer to rely conclusively upon the accuracy of the State Bond Advisor’s mathematical
calculation and the allocation for purposes of closing.

I. The confirmation given in advance of bond issuance or mortgage credit certificate
election will assure allocation for only the amount of such bonds or mortgage credit
certificate authority as is therein set forth, unless a supplementary application for state
ceiling allocation for an increase in amount is filed with and a supplementary
confirmation is issued by the State Bond Advisor for such requested allocation prior to
such bond issuance or such election, pursuant to the Oklahoma Private Activity Bond
Allocation Act. The supplementary confirmation shall be effective for the same period as
the prior confirmation which it supplements. Provided, however, no supplementary
confirmation shall be effective to preempt any intervening confirmation as to allocation
of a portion of the state ceiling.

J. Notwithstanding the provisions of this section, all confirmation dates for an issue of
private activity bonds or mortgage credit certificate programs expire on December 20 of
each calendar year. Final certification of issuance shall be delivered to the State Bond
Advisor by 9:00 a.m. on December 20 of each calendar year.

K. On or after 9:00 a.m. on December 20 of each calendar year, issuing authorities may
apply to the State Bond Advisor to carry forward a portion of the state ceiling for such
calendar year allocated to any qualified carryforward project, as said term is used in
Section 103(n)(10) and 146(f) of the Internal Revenue Code and which shall be
evidenced by the issuance of confirmations for all carryforward projects within the
limitations of the state ceiling. Provided, issuers or projects with more than Twenty
Million Dollars ($20,000,000.00) of carryforward outstanding as of the date of the
application for carryforward shall only be eligible for carryforward allocations to the
extent other issuers with less than Twenty Million Dollars ($20,000,000.00) of
outstanding carryforward authority do not fully commit the state ceiling. Allocations on
carryforward projects shall be processed on the basis of the chronological receipt of
applications. No portion of the state ceiling carried forward for any given year may be
carried forward for a period in excess of three (3) calendar years following the calendar
year in which the carryforward arose, except as otherwise permitted under federal law.

L. The State Bond Advisor shall maintain continuous and cumulative records which shall
include a list and cumulative dollar total of the private activity bonds for which:

1. Private activity bonds have been issued or state ceiling exchanged for mortgage credit
certificate authority and final certifications have been received by the State Bond
Advisor;

2. Confirmations of carryforward have been issued; and

3. Confirmations in effect and outstanding for which no private activity bonds or
mortgage credit certificate elections have been issued or filed.
The State Bond Advisor shall keep continuous and cumulative records and totals for each of the categories specified in paragraphs 1, 2 and 3 of this subsection as well as the aggregate total of all categories. The State Bond Advisor shall not give further confirmations at such time as the aggregate amount of bonds, other indebtedness, carryforward or mortgage credit certificate elections specified by paragraphs 1, 2 and 3 of this subsection equals the state ceiling authorized for the applicable year. The State Bond Advisor shall not award a confirmation if such award would cause indebtedness, carryforward or elections as specified by paragraphs 1, 2 and 3 of this subsection to exceed the state ceiling. Confirmation records shall be compiled and furnished to any local issuer and state issuer upon written request and payment of a fee of Fifteen Dollars ($15.00) which shall be apportioned to the General Revenue Fund. Upon issuance of a confirmation, the amounts of the proposed bond issue, mortgage credit certificate election and carryforward confirmation shall be included in the continuing, mathematical calculation, until the same shall have been terminated in accordance with this section.

M. The person signing any confirmation for any allocations granted pursuant to the Oklahoma Private Activity Bond Allocation Act shall certify under penalty of perjury that such allocation was not made in consideration of any bribe, gift, gratuity or direct or indirect contribution to any political campaign.

N. A state or local issuer, who intentionally over issues mortgage credit certificates or bonds, shall be prohibited from making application for an allocation of the state ceiling for any purpose for a period of three (3) years following discovery of such over issuance.

Historical Data

The municipal governing body may, after the expiration of thirty (30) days from the publication of the assessing ordinance, within which period the whole of any assessment may be paid without interest, provide by resolution for the issuance of bonds to pay all or any part of the cost of the street improvement. The bonds shall be in the aggregate amount of the assessments then remaining unpaid, bearing the date of thirty (30) days after the publication of the assessing ordinance, and be of such denominations as the governing body and the contractor shall determine. The bonds shall in no event become a liability of the municipality issuing the bonds. The bonds shall be payable on or before the first of October next succeeding the September 1 on which the last installment of assessments shall mature. The interest on the bonds shall be at the rate of not to exceed twelve percent (12%) per annum, payable on October 1 following the due date of the first installment of assessments, and semiannually thereafter, until maturity, and fifteen percent (15%) per annum after maturity. The bonds shall be designated as Street Improvement Bonds and shall:

1. Recite the street or streets or part of streets, or other public places, for the improvement of which they have been issued;

2. State that they are payable, in cash, from the assessments which have been levied upon the lots and tracts of land benefited by the improvement and from the accumulation of the interest and penalty on the assessment;

3. Designate the place, either within or without Oklahoma, where the bonds and interest shall be payable;

4. Be signed by the mayor and attested by the municipal clerk; and

5. Contain an impression of the corporate seal of the municipality thereon. Facsimile of the signatures of the mayor and municipal clerk may be used as provided in the Registered Public Obligations Act of Oklahoma. The bonds shall be issued in series, and the bonds of each series shall be numbered consecutively beginning with number One, and the bonds of each series shall be payable, in cash, in their numerical order.

**Historical Data**

The bonds shall be registered by the clerk of the municipality in a book to be provided for that purpose. The book shall show a description of the bond, the name and address of the owner or holder, and the date of registration. Upon the books of the treasurer shall be noted the name of the holder of the bond and his address. The bond shall be endorsed by the clerk over his signature, or a facsimile of his signature, the legend "registered in my office". Each bond shall bear a certificate of registration. Any subsequent holder may cause the same to be registered in the name of the holder upon submission of proper proof of ownership. After registration of any bond, no transfer or assignment thereof shall be valid until such transfer or assignment has been registered with the municipal clerk. Nothing herein shall prevent the appointment and compensation by the municipality of a registrar, transfer, authenticating, paying or other agents to effect the transfer of ownership or change of payee of any bonds issued by the municipality and to maintain books and records relating thereto.

**Historical Data**

Title 11. Cities and Towns
Chapter 1 § 36-303
Municipal Code
Article Article XXXVI
Bond Payment and Cancellation.

Cite as: O.S. §, __ __

The municipality shall have the right to call in and pay the bonds or any number thereof in the following manner: Whenever there shall be sufficient funds in the hands of the municipal treasurer after the payment of all interest due and to become due within the next six (6) months, the treasurer, on or before March 10 and September 10 of any year, shall give notice by certified mail addressed to the last registered holder of the bonds called at the address appearing on his registry, that there has accumulated funds sufficient to pay the designated bonds and interest thereon to April 1 next or October 1 next, as the case may be, and directing the presentation of the bonds for payment and cancellation. The bonds which are called will cease to bear interest after April 1 or October 1, as provided in the notice. Upon the payment and cancellation of the bonds, proper entry thereof shall be made upon the books of the clerk and treasurer. Upon the accumulation of sufficient funds as herein provided to pay one or more bonds, the municipal treasurer shall call and pay such bonds, and in the event of failure to do so, he shall be liable for all such damages as may result therefrom. The provisions of this section may be enforced by appropriate proceedings in mandamus against the treasurer.

Historical Data

COUNTY PURCHASING ACT
19 O.S. §§ 1500 -1507

Title 19. Counties and County Officers
Chapter 33 § 1501 - Duties of County Purchasing Agent

This Statute Will Go Into Effect
On: 11/01/2004
See Historical Data for Current Version

Cite as: O.S. §.

A. The county purchasing agent:

1. Shall, within the amount of the unencumbered balance, make all purchases that are paid from county funds for the various institutions, departments, officers, and employees of the county, except at public auctions and as otherwise provided for by law;

2. May make purchases for political subdivisions of this state within the county if authorized by appropriate action of the governing board or body of the political subdivision affected;

3. Shall make purchases and rental or lease-purchase agreements only after following the bidding procedures as provided for by law, except:

   a. when the purchase does not exceed Ten Thousand Dollars ($10,000.00). All purchases made pursuant to this subparagraph shall be by a single purchase order. Splitting purchase orders which would result in paying an amount in excess of the limitations specified in this subparagraph is expressly prohibited. Any person convicted of violating the provisions of this subparagraph shall be guilty of a misdemeanor and such person shall forfeit the person's position or office,

   b. when the total payments of a rental or lease-purchase agreement do not exceed Five Thousand Dollars ($5,000.00),

   c. when articles and items are covered by single source contracts,
d. service or maintenance contracts on equipment or machinery which are entered into at the time of the purchase of the equipment or machinery,

e. purchases made pursuant to a blanket purchase order as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes,

f. when materials for road or bridge improvements do not exceed Three Dollars ($3.00) per yard or per ton,

g. purchases of fuel if the county purchasing agent obtains telephone quotes from at least three vendors prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the clerk,

h. purchases of tools, apparatus, machinery or equipment from a state agency or a political subdivision of the state as provided for in subsection C of Section 421.1 of this title,

i. purchases of food for prisoners incarcerated in the county jail; provided, in counties having a population in excess of one hundred thousand (100,000) persons, the county purchasing agent shall follow bidding procedures as provided by law unless the county purchasing agent obtains telephone quotes pursuant to the whole total of food items requisitioned prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the county clerk,

j. when a county solicits bids for the purchase of processed native materials for road and bridge improvements, the county may accept all bids received, with the lowest and best bid from those accepted to be selected at the time of opening of any construction project. The selection of the bid shall be based upon availability, bid price, plus transportation costs,

k. when a vendor has been selected as the lowest and best bidder to furnish a particular item or items to the county during a specified time period and in the event the vendor is unable to perform, the purchasing agent may solicit telephone quotes for the item or items needed from the list of qualified bidders and provide for the purchase of the items at the lowest and best quote available,

l. when considering the purchase of an item or items from the state bid list as provided by the Department of Central Services, if the same exact item is available from a local vendor at or below the price listed on the state bid list, the item may be obtained from the vendor,

m. any item or items bid by the Department of Central Services which may be purchased by the county, provided the vendor is willing to supply the item or items to the county at the bid price,
n. when a county obtains proceeds from the sale of its property at a public auction, that county may use those proceeds to acquire items previously identified as needed by the county at the same public auction pursuant to subsection D of Section 1505 of this title,

o. when an item or items have been competitively bid by a county, or on behalf of a group of contiguous counties, provided:

(1) the notice to bidders shall list each county which may participate in the purchase of the item or items being bid,

(2) the notice of bid is advertised, as provided by law, in each of the counties which may participate in the purchase of the item or items,

(3) all vendors on the list of qualified bidders of each participating county who offer the item or items for sale received notice of the bid request, and

(4) the vendor awarded the bid is willing and able to provide the item or items at the bid price,

p. counties may participate in a nationwide purchasing program sponsored by the national association representing counties, or

q. when the Governor declares an emergency in a county, the district attorney of that county shall have the authority to temporarily waive competitive bidding procedures for purchases that may expedite a response to the emergency situation. This temporary waiver shall be in addition to any powers exercised pursuant to Section 683.11 of Title 63 of the Oklahoma Statutes.

The purchases shall be paid by attaching properly itemized invoices, as described in Section 1505 of this title, to a purchase order which has been prepared by the county purchasing agent and submitting both to the county clerk for filing, encumbering, and consideration for payment by the board of county commissioners;

4. Shall not furnish any supplies, materials, equipment, or other articles, except upon receipt of a requisition signed by a county officer. Written requisitions will not be required for blanket purchase orders as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes. Each county officer may designate not more than two employees who also shall be authorized to sign requisitions in the absence of the county officer. A written designation of the employees shall be filed with the county clerk and shall be entered in the minutes of the board of county commissioners;

5. Shall make lease or lease-purchase agreements for road machinery and equipment if the county has adequate funds appropriated during any fiscal year for such purpose and only after following the bidding procedures as provided for in Section 1505 of this title. The term of any lease or lease-purchase agreement authorized pursuant to this paragraph
may be for any period up to one (1) year, provided, the term shall not extend beyond the end of any fiscal year, with an option to renew such agreement subject to the requirement that adequate funds are appropriated during the fiscal year by the county for such purpose. The State Auditor and Inspector's office shall be notified by the county of the terms and conditions of a lease or lease-purchase agreement authorized pursuant to this paragraph before any such agreement is made by the county purchasing agent; and

6. Shall perform such other duties as may be delegated by the appointing authority or as may be provided for by law.

B. Each department of county government needing repairs to equipment, machinery or vehicles shall make estimates and requisition a purchase order from the county purchasing agent for repairs not in excess of Two Thousand Five Hundred Dollars ($2,500.00). Repairs in excess of Two Thousand Five Hundred Dollars ($2,500.00), shall be submitted on a blanket purchase order as provided in Section 310.8 of Title 62 of the Oklahoma Statutes.

**Historical Data**

A. The county purchasing agent:

1. Shall, within the amount of the unencumbered balance, make all purchases that are paid from county funds for the various institutions, departments, officers, and employees of the county, except at public auctions and as otherwise provided for by law;

2. May make purchases for political subdivisions of this state within the county if authorized by appropriate action of the governing board or body of the political subdivision affected;

3. Shall make purchases and rental or lease-purchase agreements only after following the bidding procedures as provided for by law, except:

   a. when the purchase does not exceed Seven Thousand Five Hundred Dollars ($7,500.00). All purchases made pursuant to this subparagraph shall be by a single purchase order. Splitting purchase orders which would result in paying an amount in excess of the limitations specified in this subparagraph is expressly prohibited. Any person convicted of violating the provisions of this subparagraph shall be guilty of a misdemeanor and such person shall forfeit the person's position or office,

   b. when the total payments of a rental or lease-purchase agreement do not exceed Five Thousand Dollars ($5,000.00),

   c. when articles and items are covered by single source contracts,

   d. service or maintenance contracts on equipment or machinery which are entered into at the time of the purchase of the equipment or machinery,

   e. purchases made pursuant to a blanket purchase order as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes,

   f. when materials for road or bridge improvements do not exceed Three Dollars ($3.00) per yard or per ton,

   g. purchases of fuel if the county purchasing agent obtains telephone quotes from at least three vendors prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the clerk,

   h. purchases of tools, apparatus, machinery or equipment from a state agency or a political subdivision of the state as provided for in subsection C of Section 421.1 of this title,

   i. purchases of food for prisoners incarcerated in the county jail; provided, in counties having a population in excess of one hundred thousand (100,000) persons, the county purchasing agent shall follow bidding procedures as provided by law unless the county purchasing agent obtains telephone quotes pursuant to the whole total of food items requisitioned prior to the purchase and the lowest and best quote is selected. Documentation of these quotes shall be recorded in the permanent records of the county clerk,
j. when a county solicits bids for the purchase of processed native materials for road and bridge improvements, the county may accept all bids received, with the lowest and best bid from those accepted to be selected at the time of opening of any construction project. The selection of the bid shall be based upon availability, bid price, plus transportation costs,

k. when a vendor has been selected as the lowest and best bidder to furnish a particular item or items to the county during a specified time period and in the event the vendor is unable to perform, the purchasing agent may solicit telephone quotes for the item or items needed from the list of qualified bidders and provide for the purchase of the items at the lowest and best quote available,

l. when considering the purchase of an item or items from the state bid list as provided by the Department of Central Services, if the same exact item is available from a local vendor at or below the price listed on the state bid list, the item may be obtained from the vendor,

m. any item or items bid by the Department of Central Services which may be purchased by the county, provided the vendor is willing to supply the item or items to the county at the bid price,

n. when a county obtains proceeds from the sale of its property at a public auction, that county may use those proceeds to acquire items previously identified as needed by the county at the same public auction pursuant to subsection D of Section 1505 of this title,

o. when an item or items have been competitively bid by a county, or on behalf of a group of contiguous counties, provided:

(1) the notice to bidders shall list each county which may participate in the purchase of the item or items being bid,

(2) the notice of bid is advertised, as provided by law, in each of the counties which may participate in the purchase of the item or items,

(3) all vendors on the list of qualified bidders of each participating county who offer the item or items for sale received notice of the bid request, and

(4) the vendor awarded the bid is willing and able to provide the item or items at the bid price,

p. counties may participate in a nationwide office supply and office equipment purchasing program sponsored by the national association representing counties, or

q. when the Governor declares an emergency in a county, the district attorney of that county shall have the authority to temporarily waive competitive bidding procedures for purchases that may expedite a response to the emergency situation. This temporary waiver shall be in addition to any powers exercised pursuant to Section 683.11 of Title 63 of the Oklahoma Statutes.

The purchases shall be paid by attaching properly itemized invoices, as described in Section 1505 of this title, to a purchase order which has been prepared by the county purchasing agent and submitting both to the county clerk for filing, encumbering, and consideration for payment by the board of county commissioners;
4. Shall not furnish any supplies, materials, equipment, or other articles, except upon receipt of a requisition signed by a county officer. Written requisitions will not be required for blanket purchase orders as provided for in Section 310.8 of Title 62 of the Oklahoma Statutes. Each county officer may designate not more than two employees who also shall be authorized to sign requisitions in the absence of the county officer. A written designation of the employees shall be filed with the county clerk and shall be entered in the minutes of the board of county commissioners;

5. Shall make lease or lease-purchase agreements for road machinery and equipment if the county has adequate funds appropriated during any fiscal year for such purpose and only after following the bidding procedures as provided for in Section 1505 of this title. The term of any lease or lease-purchase agreement authorized pursuant to this paragraph may be for any period up to one (1) year, provided, the term shall not extend beyond the end of any fiscal year, with an option to renew such agreement subject to the requirement that adequate funds are appropriated during the fiscal year by the county for such purpose. The State Auditor and Inspector's office shall be notified by the county of the terms and conditions of a lease or lease-purchase agreement authorized pursuant to this paragraph before any such agreement is made by the county purchasing agent; and

6. Shall perform such other duties as may be delegated by the appointing authority or as may be provided for by law.

B. Each department of county government needing repairs to equipment, machinery or vehicles shall make estimates and requisition a purchase order from the county purchasing agent for repairs not in excess of Two Thousand Five Hundred Dollars ($2,500.00). Repairs in excess of Two Thousand Five Hundred Dollars ($2,500.00), shall be submitted on a blanket purchase order as provided in Section 310.8 of Title 62 of the Oklahoma Statutes.

Historical Data

Title 19. Counties and County Officers
Chapter 33
Section 1502 - Uniform Identification System and Inventory System for County Supplies, Materials and Equipment - County Road and Bridge Inventory Officer - Duties of County Commissioners.
Cite as: O.S. §, __ __

A.

1. The State Auditor and Inspector or a designated employee of the State Auditor and Inspector’s office shall:

   a. prescribe a uniform identification system for all supplies, materials and equipment of a county used in the construction and maintenance of roads and bridges; and

   b. create and administer an inventory system for all:

      (1) equipment of a county having an original cost of Two Hundred Fifty Dollars ($250.00) or more for use in the construction and maintenance of roads and bridges, and

      (2) supplies and materials of a county purchased in lots of Five Hundred Dollars ($500.00) or more for use in the construction and maintenance of roads and bridges. Such person shall be the county road and bridge inventory officer.

2.

   a. In counties having a county budget board created pursuant to Sections 1402 et seq. of Title 19 [19-1402] of the Oklahoma Statutes, said board may, upon an affirmative vote of a majority of all the board members then in office, appoint a county road and bridge inventory officer who shall be employed by the county and shall have such duties as are provided in subparagraphs a and b of paragraph 1 of this subsection. In the event the board does not appoint a county road and bridge inventory officer the State Auditor and Inspector or designee shall be the county road and bridge inventory officer. An appointed county road and bridge inventory officer shall be under the general supervision and direction of the appointing authority.

   b. An appointed county road and bridge inventory officer shall be authorized necessary assistants to carry out the duties and responsibilities provided by law and as may be delegated by the appointing authority. Provided, the employment of such assistants shall be upon the approval of the appointing authority. The salary of the county road and bridge inventory officer and assistants shall be fixed by the appointing authority.

   c. An appointed county road and bridge inventory officer shall, at the expense of the county, be authorized adequate office space, furnishings, equipment and supplies to carry out the duties and responsibilities of the county road and bridge inventory officer as provided by law and as may be delegated by the appointing authority. Provided, the acquisition of such furnishings, equipment and supplies shall be upon the approval of the appointing authority and the acquisition of office space shall be upon the approval of the board of county commissioners.
B. The board of county commissioners shall:

1. Prescribe a uniform identification system for all supplies, materials and equipment of a county not used in the construction and maintenance of roads and bridges; and

2. Create and administer an inventory system for all:

   a. equipment of a county having an original cost of Two Hundred Fifty Dollars ($250.00) or more and not used in the construction and maintenance of roads and bridges, and

   b. supplies and materials of a county purchased in lots of Five Hundred Dollars ($500.00) or more and not used in the construction and maintenance of roads and bridges. The board of county commissioners may designate an employee of that office to administer such inventory system.

**Historical Data**

Each county officer shall designate two (2) employees to act as receiving officers for their departments. A written designation of such employees shall be filed with the county clerk and shall be entered in the minutes of the board of county commissioners.

_Historical Data_

A. A receiving officer shall receive all supplies, materials and equipment purchased, lease-purchased or rented by his department and shall identify such items received in a manner prescribed by the county road and bridge inventory officer or board of county commissioners or designee. The receiving officer shall also maintain a record of all supplies, materials and equipment received, disbursed, stored and consumed by his department.

B. The receiving officer shall comply with receiving procedures provided by law.

Historical Data

The following procedures shall be used by counties for the requisition, purchase, lease-purchase, rental, and receipt of supplies, materials, and equipment for the maintenance, operation, and capital expenditures of county government unless otherwise provided for by law.

A. The procedure for requisitioning items for county offices shall be as follows:

1. The requesting department shall prepare a requisition form in triplicate. The requisition shall contain any specifications for an item as deemed necessary by the requesting department. The form shall be prescribed by the State Auditor and Inspector;

2. The requesting department shall retain a copy of the requisition and forward the original requisition and a copy to the county purchasing agent; and

3. Upon receipt of the requisition, the county purchasing agent, within two (2) working days, shall begin the bidding and purchasing process as provided for in this section. Nothing in this section shall prohibit the transfer of supplies, materials, or equipment between county departments upon a written agreement between county officers.

B. The bid procedure for selecting a vendor for the purchase, lease-purchase, or rental of supplies, materials, and equipment used by a county shall be as follows:

1. The county purchasing agent shall request written recommendations from all county officers pertaining to commonly used supplies, materials, and equipment. From such recommendations and available requisition, purchase, or inventory records, the county purchasing agent shall prepare a list of items commonly used by county officers. The county purchasing agent shall request from the Purchasing Division of the Department of Central Services all contracts quoting the price the state is paying for the items. The county purchasing agent shall either request the Purchasing Division of the Department of Central Services to make the purchase for the county or solicit bids for unit prices on the items for periods of not to exceed twelve (12) months in the manner described in paragraph 2 of this subsection. If the county purchasing agent receives a requisition for an item for which the county purchasing agent does not have a current bid, the county purchasing agent shall request from the Purchasing Division of the Department of Central Services all contracts quoting the price the state is paying for the item. The county purchasing agent shall either request the Purchasing Division of the Department of Central Services to make the purchase for the county or solicit bids in the manner described in paragraph 2 of this subsection. Nothing in this paragraph shall prohibit bids from being taken on an item currently on a twelve-month bid list, at any time deemed necessary by the county purchasing agent. Whenever the county purchasing agent deems it necessary to take a bid on an item currently on a twelve-month bid list, the reason for the bid shall be entered into the minutes of the board of county commissioners;
2. Bids shall be solicited by mailing a notice to all persons or firms who have made a written request of the county purchasing agent that they be notified of such bid solicitation and to all other persons or firms who might reasonably be expected to submit bids. Notice of solicitation of bids shall also be published one time in a newspaper of general circulation in the county. Notices shall be mailed and published at least ten (10) days prior to the date on which the bids are opened. Proof of the mailing shall be made by the affidavit of the person mailing the request for bids and shall be made a part of the official records of the county purchasing agent. Whenever any prospective supplier or vendor dealing in or listing for sale any particular item or article required to be purchased or acquired by sealed bids fails to enter or offer a sealed bid for three successive bid solicitations, the name of the supplier or vendor may be dropped from the mailing lists of the board of county commissioners;

3. The sealed bids received from vendors and the state contract price received from the Purchasing Division of the Department of Central Services shall be given to the county clerk by the county purchasing agent. The county clerk shall forward the sealed bids and state contract price, if any, to the board of county commissioners;

4. The board of county commissioners, in an open meeting, shall open the sealed bids and compare them to the state contract price. The board of county commissioners shall select the lowest and best bid based upon the availability of material and transportation cost to the job site within thirty (30) days of the meeting. For any special item not included on the list of commonly used items, the requisitioning official shall review the bids and submit a written recommendation to the board before final approval. The board of county commissioners shall keep a written record of the meeting as required by law, and any time the lowest bid was not considered to be the lowest and best bid, the reason for such conclusion shall be recorded. Whenever the board of county commissioners rejects the written recommendation of the requisitioning official pertaining to a special item, the reasons for the rejection shall be entered in their minutes and stated in a letter to the requisitioning official and county purchasing agent;

5. The county purchasing agent shall notify the successful bidders and shall maintain a copy of the notification. The county purchasing agent shall prepare and maintain a vendors list specifying the successful bidders and shall notify each county officer of the list. The county purchasing agent may remove any vendor from such list who refuses to provide goods or services as provided by contract if the removal is authorized by the board of county commissioners. The county purchasing agent may make purchases from the successful bidders for a price at or below the bid price. If a vendor who is the low bidder cannot or will not sell goods or services as required by a county bid contract, the county purchasing agent may purchase from the next low bidder or take quotations as provided in paragraph 6 of this subsection, provided, however, such purchase does not exceed Five Thousand Dollars ($5,000.00); and

6. When bids have been solicited as provided for by law and no bids have been received, the procedure shall be as follows:

   a. the county purchasing agent shall determine if potential vendors are willing to commit to a firm price for a reduced period of time, and, if such is the case, the bid procedure described in this subsection shall be followed, or

   b. if vendors are not willing to commit to a firm price for a reduced period, the purchasing agent shall solicit and record at least three quotes of current prices available to the county and authorize the purchase of goods based on the lowest and best quote as it becomes necessary to acquire such goods. The quotes shall be recorded on a form prescribed by the State Auditor and Inspector and shall be attached to the purchase order and filed with the county clerk's copy of the purchase order. Any time the lowest quote was not considered to be the lowest and best quote, the reason for this conclusion shall be recorded by the county purchasing agent and transmitted to the county clerk, or
c. if three quotes are not available, a memorandum to the county clerk from the county purchasing agent shall describe the basis upon which a purchase is authorized. The memorandum shall state the reasons why the price for such a purchase is the lowest and best under the circumstances. The county clerk shall then attach the memorandum to the county clerk's copy of the purchase order and file both in the office of the county clerk.

C. After selection of a vendor, the procedure for the purchase, lease-purchase, or rental of supplies, materials, and equipment used by a county shall be as follows:

1. The county purchasing agent shall prepare a purchase order in quadruplicate and submit it with a copy of the requisition to the county clerk;

2. The county clerk shall then encumber the amount stated on the purchase order and assign a sequential number to the purchase order;

3. If there is an unencumbered balance in the appropriation made for that purpose by the county excise board, the county clerk shall so certify in the following form:

   I hereby certify that the amount of this encumbrance has been entered against the designated appropriation accounts and that this encumbrance is within the authorized available balance of said appropriation.

   Dated this ________ day of ________, 20__.

   ____________________________________________

   County Clerk/Deputy

   of _____________________ County.

In instances where it is impossible to ascertain the exact amount of the indebtedness sought to be incurred at the time of recording the encumbrance, an estimated amount may be used. No purchase order shall be valid unless signed by the county purchasing agent and certified by the county clerk; and

4. The county clerk shall file a copy of the purchase order and return the original purchase order and two copies to the county purchasing agent who shall file a copy, retain the other copy for the county road and bridge inventory officer if the purchase order is for the purchase of equipment, supplies, or materials for the construction or maintenance of roads and bridges, and submit the original purchase order to the receiving officer of the requesting department.

D.

1. The procedure for the purchase of supplies, materials, and equipment at public auction or by sealed bid to be used by a county shall be as follows:

   a. the county purchasing agent shall prepare a purchase order in quadruplicate and submit it with a copy of the requisition to the county clerk,

   b. the county clerk shall then encumber the amount stated on the purchase order and assign a sequential number to the purchase order,
c. if there is an unencumbered balance in the appropriation made for that purpose by the county excise board, the county clerk shall so certify in the following form:

I hereby certify that the amount of this encumbrance has been entered against the designated appropriation accounts and that this encumbrance is within the authorized available balance of said appropriation.

Dated this ________ day of ________, 20__.

________________________________
County Clerk/Deputy
of _____________________ County.

In instances where it is impossible to ascertain the exact amount of the indebtedness sought to be incurred at the time of recording the encumbrance, an estimated amount may be used. No purchase order shall be valid unless signed by the county purchasing agent and certified by the county clerk, and

d. the county clerk shall file a copy of the purchase order and return the original purchase order and two copies to the county purchasing agent who shall file a copy, retain the other copy for the county road and bridge inventory officer if the purchase order is for the purchase of equipment, supplies, or materials for the construction or maintenance of roads and bridges, and submit the original purchase order to the receiving officer of the requesting department.

2. The procedure for the purchase of supplies, materials and equipment at a public auction when the purchase will be made with the proceeds from the sale of county property at the same public auction are as follows:

a. the purchasing agent shall cause such items being sold to be appraised in the manner determined in Section 421.1 of this title,

b. the county purchasing agent shall prepare a purchase order in quadruplicate and submit it with a copy of the requisition to the county clerk,

c. the county clerk shall then encumber the amount of the appraised value and any additional funds obligated by the county on the purchase order and assign a sequential number to the purchase order,

d. the county clerk shall certify that the amount of the encumbrance is equal to the appraised value of the item being sold plus any additional funds obligated by the county. In effect the recording of the encumbrance is an estimate that is authorized by law. No purchase order shall be valid unless signed by the county purchasing agent and certified by the county clerk,

e. the county clerk shall file a copy of the purchase order and return the original purchase order and two copies to the county purchasing agent who shall file a copy, retain a copy for the county road and bridge inventory officer if the purchase order is for the purchase of equipment, supplies or materials for the construction or maintenance of roads and bridges, and submit the original purchase order to the receiving officer of the requesting department, and
f. a purchase shall not be bid until such time that the appraised item or items are sold. Any item or items purchased shall not exceed the appraised value plus any additional funds obligated by the county or the actual selling price of the item or items, whichever is the lesser amount.

E. The procedure for the receipt of items shall be as follows:

1. A receiving officer for the requesting department shall be responsible for receiving all items delivered to that department;

2. Upon the delivery of an item, the receiving officer shall determine if a purchase order exists for the item being delivered;

3. If no such purchase order has been provided, the receiving officer shall refuse delivery of the item;

4. If a purchase order is on file, the receiving officer shall obtain a delivery ticket, bill of lading, or other delivery document and compare it with the purchase order. If any item is back ordered, the back order and estimated date of delivery shall be noted in the receiving report;

5. The receiving officer shall complete a receiving report in quadruplicate which shall state the quantity and quality of goods delivered. The receiving report form shall be prescribed by the State Auditor and Inspector. The person delivering the goods shall acknowledge the delivery by signature, noting the date and time;

6. The receiving officer shall file the original receiving report and submit:
   a. the original purchase order and a copy of the receiving report to the county purchasing agent, and
   b. a copy of the receiving report with the delivery documentation to the county clerk;

7. The county purchasing agent shall file the original purchase order and a copy of the receiving report;

8. Upon receipt of the original receiving report and the delivery documentation, the county clerk shall maintain a file until such time as an invoice is received from the vendor;

9. The invoice shall state the name and address of the vendor and must be sufficiently itemized to clearly describe each item purchased, the unit price when applicable, the number or volume of each item purchased, the total price, the total purchase price, and the date of the purchase;

10. Upon receipt of an invoice, the county clerk shall compare the following documents:
   a. requisition,
   b. purchase order,
   c. invoice with noncollusion affidavit as required by law,
   d. receiving report, and
The documents shall be available for public inspection during regular business hours; and

11. If the documents conform as to the quantity and quality of the items, the county clerk shall prepare a warrant for payment according to procedures provided for by law.

F. The following procedures are for the processing of purchase orders:

1. Purchase orders may be allowed and paid at the first meeting of the board of county commissioners after five (5) days have elapsed following the date of the filing of the purchase order, provided that purchase orders for the salaries of the county officers and their full-time assistants, deputies and employees may be allowed and paid immediately after filing;

2. The board of county commissioners shall consider the purchase orders so presented and act upon the purchase orders, by allowing in full or in part or by holding for further information or disallowing the same. The disposition of purchase orders shall be indicated by the board of county commissioners, showing the amounts allowed or disallowed and shall be signed by at least two members of the board of county commissioners. Any claim held over for further information shall be acted upon by allowing or disallowing same at any future meeting of the board held within seventy-five (75) days from the date of filing of the purchase order. Any purchase order not acted upon within the seventy-five (75) days from the date of filing shall be deemed to have been disallowed, but such disallowance shall not prevent the refiling of the purchase order at the proper time; and

3. Whenever any allowance, either in whole or in part, is made upon any purchase order presented to the board of county commissioners and is accepted by the person making the claim, such allowance shall be a full settlement of the entire purchase order and provided that the cashing of warrant shall be considered as acceptance by the claimant.

G. The procedure upon consumption or disposal of supplies, materials, or equipment shall be as follows:

1. For consumable items other than road or bridge items having an original cost greater than Five Hundred Dollars ($500.00), a record of the date and place of consumption shall be prepared by the consuming department and filed bimonthly with the board of county commissioners;

2. For consumable road or bridge items or materials, a monthly report of the road and bridge projects completed during said period shall be prepared by the consuming department and filed with the county clerk. The report shall contain a record of the date, the place, and the purpose for the use of the road or bridge items or materials. For purposes of identifying county bridges, the board of county commissioners shall number each bridge subject to its jurisdiction;

3. For equipment other than road or bridge equipment which originally cost more than Two Hundred Fifty Dollars ($250.00), a copy of the minutes required by Section 421 of this title shall be filed with the board of county commissioners; and

4. For road or bridge equipment which originally cost more than Two Hundred Fifty Dollars ($250.00), a copy of the minutes required by Section 421 of this title shall be filed with the board of county commissioners.
H. Inventory forms and reports shall be retained for not less than two (2) years after all audit requirements for the state and federal government have been fulfilled and after any pending litigation involving the forms and reports has been resolved.

I. The procedures provided for in this section shall not apply when a county officer certifies that an emergency exists requiring an immediate expenditure of funds. Such an expenditure of funds shall not exceed Five Thousand Dollars ($5,000.00). The county officer shall give the county purchasing agent a written explanation of the emergency. The county purchasing agent shall attach the written explanation to the purchase order. The purchases shall be paid by attaching a properly itemized invoice, as described in this section, to a purchase order which has been prepared by the county purchasing agent and submitting them to the county clerk for filing, encumbering, and consideration for payment by the board of county commissioners.

**Historical Data**


A. The county purchasing agent may require each bidder for county contracts for supplies, equipment or materials to provide information as to the manufacturer and country of origin of any supplies, equipment or materials for the county as specified by labels attached to the supplies, equipment or materials where such identification is required by federal or state law. If an item has more than one component part or accessory which may have been manufactured in more than one country, the bidder may specify the countries of origin for only the major component parts or accessories as determined by the Board of County Commissioners where such identification is required by federal or state law.

B. Any county contract for the purchase of supplies, equipment or materials may require the contractor to obtain from all of his subcontractors information as to the manufacturer and country or countries of origin of any such supplies, equipment or materials provided to the county where such identification is required by federal or state law.

**Historical Data**

Title 19. Counties and County Officers
Chapter 33
Section 1505.2 - Inapplicability to Receipt of or Purchases, Lease-Purchases, and Rentals of Supplies, Materials, Equipment, and Improvements.
Cite as: O.S. §, __ __

The procedures specified in Sections 1500 through 1505 of this title shall not apply to the receipt of or the purchases, lease-purchases and rentals of supplies, materials, equipment and improvements made with funds of a public trust expended by a county on behalf of such public trust, if the county is a beneficiary of such public trust and such public trust receives and administers the proceeds of sales tax.

Historical Data

Added by Laws 1996, c. 342, § 1, eff. July 1, 1996.
A. Subject to the limitations and procedures provided by this section, any sheriff or deputy sheriff may purchase materials, supplies or services necessary for travel out of the county by use of one or more credit cards issued to the county for use by the sheriff's department. Purchases made with such credit cards shall be limited to actual expenses for travel out of the county by the county sheriff or deputies to perform their official duties; provided, such credit cards may be used for the purchase of fuel, within the county, on weekends, nights or holidays when fuel cannot be obtained from the vendor to whom a bid for such fuel purchase has been awarded.

"Actual expenses for travel" shall mean expenses for travel by public or private railroads, airplanes, buses, rental cars or other public or private conveyances, fuel, oil, meals, lodging, parking fees and telephone expenses.

B. The sheriff may request the board of county commissioners of the county to apply for a credit card or cards for use by the sheriff's department. The application shall be made in the name of the county and any credit cards issued must be issued in the name of the county only. The board of county commissioners shall then issue the card or cards to the office of the sheriff.

C. For each card issued to the county by an issuer, the county shall encumber sufficient funds each month to pay for the estimated charges made with such cards including any annual or other fee owed for use of the cards. The funds for payment of credit card charges shall be made from the annual county appropriation to the sheriff's department. Payment of the bill for charges incurred on any card shall be made in a timely manner so that no interest charges or penalties accrue and so that the total payment amount corresponds to the balance of charges for purchases in addition to any applicable annual fee or service charge.

D. All receipts for charges made by use of any card issued to a county shall be returned to the county commissioners in order to facilitate accurate records of total monthly expenditures for which the county will be obligated.

E. On or before the 25th day of each month, the sheriff shall notify the board of county commissioners of the anticipated credit card expenditures for the following month. When credit purchases are made, the sheriff or deputy sheriff shall immediately and accurately document said expenditures on a form prepared by the State Auditor and Inspector, attaching receipts and a written explanation of each expenditure as to the date, case number or other identification number, area or location, reason for expenditure and amount expended. A copy of the form shall be submitted to the sheriff for approval and the original form shall be attached to the purchase order and shall be submitted to the board of county commissioners for final approval and payment. A copy of the form shall be retained for the sheriff's records.

F. A sheriff or deputy sheriff shall not receive any reimbursement, pursuant to the provisions of Sections 161 through 166, 180.43 or 541 of this title, for any expenses for which a credit card issued pursuant to the provisions of this section has been used.
G. Nothing in this section shall be construed to exempt any county sheriff or deputy sheriff from the purchasing procedures specified in Sections 1500 through 1505 of this title for all other purchases made in the performance of their official duties.

Historical Data

A. The number of credit cards issued and the amount of charges allowed for credit cards issued by counties shall be subject to the following limits:

1. For counties with a population less than fifty thousand (50,000) persons, according to the latest Federal Decennial Census, no more than two cards shall be issued. The aggregate amount of credit for all such cards issued shall not exceed Five Thousand Dollars ($5,000.00);

2. For counties with a population of fifty thousand (50,000) to one hundred thousand (100,000) persons, according to the latest Federal Decennial Census, no more than four cards shall be issued. The aggregate amount of credit for all such cards issued shall not exceed Ten Thousand Dollars ($10,000.00);

3. For counties with a population of one hundred thousand (100,000) to four hundred fifty thousand (450,000) persons, according to the latest Federal Decennial Census, no more than six cards shall be issued. The aggregate amount of credit for all such cards issued shall not exceed Fifteen Thousand Dollars ($15,000.00); and

4. For counties with a population in excess of four hundred fifty thousand (450,000) persons, according to the latest Federal Decennial Census, no more than twenty-four credit cards shall be issued. The aggregate amount of credit for all such cards shall not exceed Sixty Thousand Dollars ($60,000.00).

B. The sheriff of each county shall issue cards when such cards are required for expenditures incurred in connection with travel outside the county and the sheriff shall remain responsible for proper use of all cards issued.

**Historical Data**

A. On January 1 of each calendar year or the first business day thereafter, the State Bond Advisor shall determine the maximum total volume of private activity bonds that may be issued pursuant to federal law by the state during that year.

B. On or before February 15 of each calendar year, the State Bond Advisor shall cause to be published in The Oklahoma Register, or any successor publication, a notice specifying the amount of the state ceiling for the calendar year.

C. Allocations from the pools set forth in Section 695.24 of this title will be processed on the basis of the chronological order of receipt of completed applications for state ceiling allocation unless otherwise provided in said section, and on the basis of the information and provisions set forth in subsections D, E, F, G and H of this section. Allocations from the Consolidated Pool will be processed on the basis of the system set out in subsection I M of Section 695.24 of this title and on the basis of information and provisions set forth in subsections D, E, F, G and H of this section.

D. An issuer which proposes to issue private activity bonds for a specific project or purpose shall make application for an allocation of a portion of the state ceiling for the particular project or purpose by submitting to the State Bond Advisor an application for state ceiling allocation together with copies of the following:

1. A certified copy of the resolution or other action adopted by the issuer for the purpose of taking "official action" as required by the Treasury Regulations relating to Section 103 of the Internal Revenue Code, if the issuer of private activity bonds for which the allocation is requested requires "official action" under applicable Treasury Regulations and the Internal Revenue Code; and

2. A final resolution of the beneficiary of the issuer evidencing its approval of the issuance of the issuer's obligations, if the issuer is a municipal or county public trust, or a certificate signed by the Governor of the state evidencing his approval of the issuance of
the issuer's obligations, to the extent required under the Internal Revenue Code, if the issuer is a public trust having the state as its beneficiary.

E. The application for state ceiling allocation shall contain the following information:

1. The name and mailing address of the issuer, the beneficiary and jurisdiction thereof, the name of the presiding officer of the issuer and the respective pool from which an allocation is requested;

2. The name and mailing address or other definitive description of the location of the project or bonds and the purpose for which an allocation of the state ceiling is requested, the name and mailing address of both the initial owner or operator of the project, where applicable, and an appropriate person from whom information regarding the project or bonds can be obtained, and the name and address of the person to whom the confirmation should be sent;

3. The amount of the state ceiling which the Issuer is requesting;

4. A statement of bond counsel for the issuer that the proposed issue requires, pursuant to Section 103, Section 146 or such other applicable sections of the Internal Revenue Code, an allocation of a portion of the state ceiling; and

5. Where applicable, the intention to exchange single-family mortgage bond authority for mortgage credit certificates.

F. 1. Applications for single-family mortgage bonds or mortgage credit certificate programs shall also include the submission of information demonstrating a reasonable expectation to use an allocation of the state ceiling for its intended purpose. This information shall include historical usage of mortgage revenue bond proceeds or mortgage credit certificates in the geographic area subject to an application over the previous twenty-four-month period and the impact of known or possible competing programs that would act to reduce demand. This information may also include demand surveys. Provided, in cases where historical usage cannot be documented, demand surveys shall be included with an application.

2. Applications for qualified student loan bonds shall also include the submission of information showing a reasonable expectation to use the state ceiling for its intended purpose. This information shall include historical lending activity over the previous twenty-four-month period as well as a demonstration of need based upon such factors as increased enrollment costs, enrollment increases, or new federal regulations that act to increase demand by making changes to eligibility requirements to certain federally guaranteed or subsidized student loan programs. This information may also include demand surveys. Provided, in cases where historical usage cannot be documented, demand surveys shall be included with an application.
3. Applications shall also include evidence of a structure to deliver the financing derived from single-family mortgage bond proceeds or mortgage credit certificates or from qualified student loan bond proceeds to ultimate users, particularly the extent of lender participation in the case of mortgage revenue bonds or mortgage credit certificate programs.

G. 1. Upon receipt of the completed application for state ceiling allocation, copies of the official action and final resolutions or certificates as required by subsection D of this section and the information required by subsections E and F of this section and assuming availability of the sum requested and compliance with the Oklahoma Private Activity Bond Allocation Act, the State Bond Advisor shall send, within five (5) business days of the receipt thereof, a confirmation of the allocation of the state ceiling for the subject project or purpose to the person designated in the application for state ceiling allocation. Provided, the State Bond Advisor may reject an application or deny a confirmation pursuant to the provisions of this subsection.

2. The State Bond Advisor may reject any application which is incomplete or filed with insufficient information. The State Bond Advisor may reject any application where, in the State Bond Advisor's judgment, a reasonable likelihood has not been shown that single-family mortgage and student loan bond proceeds or mortgage credit certificates will be used for their intended public purposes. In the event an application or confirmation is denied, within five (5) business days following such denial, the State Bond Advisor shall send the applicant written notice of the denial of an application or confirmation together with the reason or reasons therefor. In the case of disapprovals of applications or confirmations, an applicant may appeal the disapproval by submitting a new application to the Council of Bond Oversight, along with an explanation addressing the reasons for disapproval cited in the State Bond Advisor's letter. The Council of Bond Oversight, through affirmative action of the Council, may accept an application rejected by the State Bond Advisor, or order the State Bond Advisor to issue a confirmation of allocation, subject to provisions of the Oklahoma Private Activity Bond Allocation Act. Applicants may submit only one new application based on an appeal of any specific application previously submitted.

3. Only complete applications, as determined by the State Bond Advisor, shall be used to establish the chronological order of applications. In the case of a new application submitted based on an appeal, chronological order shall be established at the time the new application is submitted.

H. An original confirmation shall cease to be effective to assure allocation of any portion of the state ceiling unless the bonds, notes, other evidences of indebtedness, or the appropriate election filed with the Internal Revenue Service exchanging mortgage bond authority for mortgage credit certificate authority have been issued or filed within one hundred twenty (120) days after the date of such confirmation. No extensions shall be granted. Such issuance shall be evidenced by the mailing, transmittal or delivery of a final certification to the State Bond Advisor within the time specified by this subsection. Receipt by an issuer of a confirmation as contemplated by this section shall entitle the
issuer to rely conclusively upon the accuracy of the State Bond Advisor's mathematical calculation and the allocation for purposes of closing.

I. The confirmation given in advance of bond issuance or mortgage credit certificate election will assure allocation for only the amount of such bonds or mortgage credit certificate authority as is therein set forth, unless a supplementary application for state ceiling allocation for an increase in amount is filed with and a supplementary confirmation is issued by the State Bond Advisor for such requested allocation prior to such bond issuance or such election, pursuant to the Oklahoma Private Activity Bond Allocation Act. The supplementary confirmation shall be effective for the same period as the prior confirmation which it supplements. Provided, however, no supplementary confirmation shall be effective to preempt any intervening confirmation as to allocation of a portion of the state ceiling.

J. Notwithstanding the provisions of this section, all confirmation dates for an issue of private activity bonds or mortgage credit certificate programs expire on December 20 of each calendar year. Final certification of issuance shall be delivered to the State Bond Advisor by 9:00 a.m. on December 20 of each calendar year.

K. On or after 9:00 a.m. on December 20 of each calendar year, issuing authorities may apply to the State Bond Advisor to carry forward a portion of the state ceiling for such calendar year allocated to any qualified carryforward project, as said term is used in Section 103(n)(10) and 146(f) of the Internal Revenue Code and which shall be evidenced by the issuance of confirmations for all carryforward projects within the limitations of the state ceiling. Provided, issuers or projects with more than Twenty Million Dollars ($20,000,000.00) of carryforward outstanding as of the date of the application for carryforward shall only be eligible for carryforward allocations to the extent other issuers with less than Twenty Million Dollars ($20,000,000.00) of outstanding carryforward authority do not fully commit the state ceiling. Allocations on carryforward projects shall be processed on the basis of the chronological receipt of applications. No portion of the state ceiling carried forward for any given year may be carried forward for a period in excess of three (3) calendar years following the calendar year in which the carryforward arose, except as otherwise permitted under federal law.

L. The State Bond Advisor shall maintain continuous and cumulative records which shall include a list and cumulative dollar total of the private activity bonds for which:

1. Private activity bonds have been issued or state ceiling exchanged for mortgage credit certificate authority and final certifications have been received by the State Bond Advisor;

2. Confirmations of carryforward have been issued; and

3. Confirmations in effect and outstanding for which no private activity bonds or mortgage credit certificate elections have been issued or filed.
The State Bond Advisor shall keep continuous and cumulative records and totals for each of the categories specified in paragraphs 1, 2 and 3 of this subsection as well as the aggregate total of all categories. The State Bond Advisor shall not give further confirmations at such time as the aggregate amount of bonds, other indebtedness, carryforward or mortgage credit certificate elections specified by paragraphs 1, 2 and 3 of this subsection equals the state ceiling authorized for the applicable year. The State Bond Advisor shall not award a confirmation if such award would cause indebtedness, carryforward or elections as specified by paragraphs 1, 2 and 3 of this subsection to exceed the state ceiling. Confirmation records shall be compiled and furnished to any local issuer and state issuer upon written request and payment of a fee of Fifteen Dollars ($15.00) which shall be apportioned to the General Revenue Fund. Upon issuance of a confirmation, the amounts of the proposed bond issue, mortgage credit certificate election and carryforward confirmation shall be included in the continuing, mathematical calculation, until the same shall have been terminated in accordance with this section.

M. The person signing any confirmation for any allocations granted pursuant to the Oklahoma Private Activity Bond Allocation Act shall certify under penalty of perjury that such allocation was not made in consideration of any bribe, gift, gratuity or direct or indirect contribution to any political campaign.

N. A state or local issuer, who intentionally over issues mortgage credit certificates or bonds, shall be prohibited from making application for an allocation of the state ceiling for any purpose for a period of three (3) years following discovery of such over issuance.

**Historical Data**

The municipal governing body may, after the expiration of thirty (30) days from the publication of the assessing ordinance, within which period the whole of any assessment may be paid without interest, provide by resolution for the issuance of bonds to pay all or any part of the cost of the street improvement. The bonds shall be in the aggregate amount of the assessments then remaining unpaid, bearing the date of thirty (30) days after the publication of the assessing ordinance, and be of such denominations as the governing body and the contractor shall determine. The bonds shall in no event become a liability of the municipality issuing the bonds. The bonds shall be payable on or before the first of October next succeeding the September 1 on which the last installment of assessments shall mature. The interest on the bonds shall be at the rate of not to exceed twelve percent (12%) per annum, payable on October 1 following the due date of the first installment of assessments, and semiannually thereafter, until maturity, and fifteen percent (15%) per annum after maturity. The bonds shall be designated as Street Improvement Bonds and shall:

1. Recite the street or streets or part of streets, or other public places, for the improvement of which they have been issued;

2. State that they are payable, in cash, from the assessments which have been levied upon the lots and tracts of land benefited by the improvement and from the accumulation of the interest and penalty on the assessment;

3. Designate the place, either within or without Oklahoma, where the bonds and interest shall be payable;

4. Be signed by the mayor and attested by the municipal clerk; and

5. Contain an impression of the corporate seal of the municipality thereon. Facsimile of the signatures of the mayor and municipal clerk may be used as provided in the Registered Public Obligations Act of Oklahoma. The bonds shall be issued in series, and the bonds of each series shall be numbered consecutively beginning with number One, and the bonds of each series shall be payable, in cash, in their numerical order.

**Historical Data**

Title 11. Cities and Towns
Chapter 1 § 36-302
Municipal Code
Article Article XXXVI
Registration of Bonds.

Cite as: O.S. §, __ __

The bonds shall be registered by the clerk of the municipality in a book to be provided for that purpose. The book shall show a description of the bond, the name and address of the owner or holder, and the date of registration. Upon the books of the treasurer shall be noted the name of the holder of the bond and his address. The bond shall be endorsed by the clerk over his signature, or a facsimile of his signature, the legend "registered in my office". Each bond shall bear a certificate of registration. Any subsequent holder may cause the same to be registered in the name of the holder upon submission of proper proof of ownership. After registration of any bond, no transfer or assignment thereof shall be valid until such transfer or assignment has been registered with the municipal clerk. Nothing herein shall prevent the appointment and compensation by the municipality of a registrar, transfer, authenticating, paying or other agents to effect the transfer of ownership or change of payee of any bonds issued by the municipality and to maintain books and records relating thereto.

Historical Data

The municipality shall have the right to call in and pay the bonds or any number thereof in the following manner: Whenever there shall be sufficient funds in the hands of the municipal treasurer after the payment of all interest due and to become due within the next six (6) months, the treasurer, on or before March 10 and September 10 of any year, shall give notice by certified mail addressed to the last registered holder of the bonds called at the address appearing on his registry, that there has accumulated funds sufficient to pay the designated bonds and interest thereon to April 1 next or October 1 next, as the case may be, and directing the presentation of the bonds for payment and cancellation. The bonds which are called will cease to bear interest after April 1 or October 1, as provided in the notice. Upon the payment and cancellation of the bonds, proper entry thereof shall be made upon the books of the clerk and treasurer. Upon the accumulation of sufficient funds as herein provided to pay one or more bonds, the municipal treasurer shall call and pay such bonds, and in the event of failure to do so, he shall be liable for all such damages as may result therefrom. The provisions of this section may be enforced by appropriate proceedings in mandamus against the treasurer.

**Historical Data**

The terms of this act shall apply in the construction of, and operation under,

A. All agreements containing trust provisions entered into subsequent to the effective date hereof;

B. All wills made by testators who shall die subsequent to the effective date hereof; and

C. All other wills and trust agreements and trust relations in so far as such terms do not impair the obligation of contract or deprive persons of property without due process of law under the Constitution of the State of Oklahoma or the United States of America.

**Historical Data**

Laws 1941, p. 265, § 54.
Title 60. Property
Chapter 4 § 176.1 - Presumptions of Public Trust - Required Conditions.

Cite as: O.S. §, __ __

A. Except as provided in subsection F of this section and if the conditions set out in subsection B of this section are satisfied in compliance with Section 176 et seq. of this title, a public trust duly created in accordance with the provisions of Section 176 et seq. of this title shall be presumed for all purposes of Oklahoma law to:

1. Exist for the public benefit;

2. Exist as a legal entity separate and distinct from the settlor and from the governmental entity that is its beneficiary; and

3. Act on behalf and in the furtherance of a public function or functions for which it is created even though facilities financed by the public trust or in which the public trust has an ownership interest may be operated by private persons or entities pursuant to contract.

B. The conditions to be satisfied as required in subsection A of this section are as follows:

1. The trustees of the public trust are appointed by the governing body of the beneficiary or beneficiaries or as otherwise provided by law. This paragraph shall not apply to public trusts in existence as of July 1, 1992;

2. The public trust delivers to the governing body of the beneficiaries, or in the case of the state as beneficiary, to the State Auditor and Inspector, annual audits as provided in Section 180.1 of this title;

3. With respect to city or county beneficiary public trusts, the function or enterprise in which the public trust is engaged is or could be authorized by state law to be performed by the beneficiary; and

4. With respect to city or county beneficiary public trusts, all indebtedness incurred by the public trust is approved by the governing body of the beneficiary as provided in subsection E of Section 176 of this title.

C. The existence of a contract for the operation or management of the facility financed by the public trust is hereby declared to be in furtherance of the public purpose of the public trust and shall not affect the validity of such public trust.
D. Except where the provisions of the trust indenture or of Section 176 et seq. of this title, or of any other law written specifically to govern the affairs of public trusts, expressly requires otherwise, the affairs of the public trust shall be separate and independent from the affairs of the beneficiary in all matters or activities authorized by the written instrument creating such public trust including, but not limited to, the public trust's budget, expenditures, revenues and general operation and management of its facilities or functions; provided, that either the public trust or the beneficiary may make payment of money to the other unless prohibited by the written instrument creating such public trust or by existing state law.

E. For all purposes of Oklahoma law, the existence and validity of any public trust shall be determined and established solely by the provisions of the written instrument creating such public trust, and by the provisions of Section 176 et seq. of this title and of any other law written specifically to create a public trust. Actions taken or omitted by the trustees of a public trust shall not affect the existence or validity of the entity as a public trust but shall be subject to subsequent review or ratification by said trustees or to correction by the district court in a proper proceeding.

F. Nothing in this section shall affect coverage of any entity under The Governmental Tort Claims Act.

**Historical Data**

Such trusts may be created by written instruments or by will. In the case of written instruments, the same shall be subscribed by the grantor or grantors and duly acknowledged as conveyances of real estate are acknowledged, and before the same shall become effective the beneficial interest therein shall be accepted by the Governor, if the state is the beneficiary, or by the governing body of any other beneficiary named therein, which power and authority of acceptance hereby is conferred upon the Governor and upon the governing bodies of the counties or municipalities. Provided, every trust made hereunder, if the state is the beneficiary, shall, prior to and as a condition precedent to its entry into force, be submitted to the Attorney General who shall determine whether the trust is in proper form and compatible with the laws of this state. The Attorney General shall approve any trusts submitted to him which he determines to be in proper form and compatible with the laws of this state. If approved, the said instrument or will, together with the written acceptance of the beneficial interest and approval of the Attorney General endorsed thereon, shall be recorded in the office of the county clerk of each county wherein is situated any real estate, or any interest therein, belonging to said trust, as well as in the county wherein is located the trust property or wherein are conducted its principal operations. In the case of any trust of which the State of Oklahoma is the beneficiary, a certified copy of such instrument or will and the instrument of acceptance shall be filed with the Secretary of State. Upon the acceptance of the beneficial interest by the beneficiary and approval by the Attorney General as hereinabove provided, the same shall be and constitute a binding contract between the State of Oklahoma and the grantor or grantors, or the executor of the estate of the testator, for the acceptance of the beneficial interest in the trust property by the designated beneficiary and the application of the proceeds of the trust property and its operation for the purposes, and in accordance with the stipulations of the trust instrument or will. Such trusts shall have duration for the term of duration of the beneficiary, or such shorter length of time as shall be specified in the instrument or will creating said trust.

**Historical Data**


Citationizer© Summary of Documents Citing This Document
A. The instrument or will creating such trust may provide for the appointment, succession, powers, duties, term, manner of removal and compensation of the trustee or trustees subject to the provisions of subsections C and E of this section, and in all such respects the terms of said instrument or will shall be controlling. Trustees, who are public officers, shall serve without compensation, but may be reimbursed for actual expenses incurred in the performance of their duties as trustees. If the said instrument or will makes no provisions in regard to any of the foregoing, then the general laws of the state shall control as to such omission or omissions. Every person hereafter becoming a trustee of a public trust first shall take the oath of office required of an elected public officer and every officer and employee who handles funds of a public trust shall furnish a good and sufficient fidelity bond in an amount and with surety as may be specified and approved by the persons constituting a majority of each of the governing bodies of the beneficiaries of the trust, such bond to be in a surety company authorized to transact surety business in the State of Oklahoma but in no event shall any bond be required of a trustee. The cost of said bond shall be paid from funds of the trust authority. The oaths of office shall be administered by any person authorized to administer oaths in the State of Oklahoma, and shall be filed with the Secretary of State in trusts wherein the State of Oklahoma is the beneficiary; in the office of the county clerk in a trust wherein any county is beneficiary; and in the office of the clerk of the municipality in a trust wherein any municipality is the beneficiary.

B. Any public trust that hereafter names the State of Oklahoma as the beneficiary shall have five (5) trustees appointed by the Governor of the State of Oklahoma with the advice and consent of the Senate. The terms of the trustees shall be as follows: of the trustees first appointed, one member shall be appointed for a term of one (1) year; one member shall be appointed for a term of two (2) years; one member shall be appointed for a term of three (3) years; one member shall be appointed for a term of four (4) years; and one member shall be appointed for a term of five (5) years. At the expiration of the term of each member and of each succeeding member, the Governor shall appoint a successor who shall serve for a term of five (5) years. Whenever a vacancy on such trust shall occur by death, resignation or otherwise, the Governor shall fill the same by appointment and the appointee shall hold office during the unexpired term. Each member shall hold office until his successor has been appointed and qualified.

C. Any instrument or will creating a trust which is not within the scope of subsection B of this section shall provide for the appointment of a minimum of three trustees, their succession, powers, duties, term, manner of removal and compensation subject to the provisions of subsection E of this section, and in all such respects the terms of said
instrument or will shall be controlling. If the instrument or will makes no provision in regard to any of the foregoing, then the general laws of the state shall control as to the omissions.

D. Meetings of trustees of all public trusts shall be open to the public to the same extent as is required by law for other public boards and commissions. Such meetings shall also be open to the press and any such equipment deemed necessary by the press to record or report the activities of the meetings. In such trusts wherein the State of Oklahoma is the beneficiary, a written notice of trustees’ meetings shall be filed with the office of the Secretary of State at least three (3) days prior to the meeting date. Records of the trust and minutes of the trust meetings of any public trust shall be written and kept in a place, the location of which shall be recorded in the office of the county clerk of each county, wherein the trust instrument shall be recorded. Such records and minutes shall be available for inspection by any person during regular business hours. Every trust created under Sections 176 et seq. of this title shall file a monthly report of all expenditures of bond proceeds with the governing body of each beneficiary and with the Governor, the Speaker of the House of Representatives and the President Pro Tempore of the Senate in the case of a public trust having the State of Oklahoma as beneficiary.

E. Trustees of any public trust may be removed from office for cause, including incompetency, neglect of duty, or malfeasance in office, by a district court having jurisdiction. In the case of persons appointed by the Governor, such persons shall be appointed for terms not in excess of five (5) years, and shall be subject to removal for cause. In the event of removal of a trustee under this subsection, a successor trustee shall be appointed as provided in the trust instrument. Provided, however, in the event a trustee is so removed who is also a member of the governing board of a municipal beneficiary, the successor trustee shall be appointed by the judge of the court wherein the removal occurred; said successor trustee shall serve only until the removed trustee ceases to serve as a member of the governing board of the municipal beneficiary and his successor on said board has qualified.

F. The provisions of this section shall be inapplicable to any public trust created and existing prior to July 1, 1988, if the instrument or will creating such public trust shall have been held to be a valid and binding agreement in an opinion of the Supreme Court of the State of Oklahoma; and nothing in this section shall impair or be deemed to impair the trust indenture or existing or future obligations of such public trust.

Historical Data

Those assets of any trust, now being used or engaged in any activity or function prohibited by Sections 9, 10 and 11 of this act, and which would be subject to ad valorem taxation if not held by public trust, shall be subject to ad valorem assessment and taxation, and no trust created hereafter shall circumvent the prohibition herein.

**Historical Data**

The provisions of Sections 652 and 653 of Title 62 of the Oklahoma Statutes and Sections 178.4 and 178.5 of this title shall not affect: public trusts operating facilities for the aged or disabled persons by nonprofit, religious or benevolent organizations; public trusts operating county, municipal or nonprofit hospitals; public trusts operating college or educational dormitories or student housing facilities; trusts formed for the purpose of constructing buildings for local units of the Department of Human Services under the provisions of Section 189a of Title 56 of the Oklahoma Statutes; public trusts carrying out redevelopment, rehabilitation and conservation activities in accordance with an approved urban renewal plan, provided property owned by said trust shall not be exempt from ad valorem taxation for a period exceeding five (5) years; trusts created under the provisions of Sections 15-141 through 15-147 of Title 2 of the Oklahoma Statutes or other trusts created for the same purpose. Section 176 et seq. of this title shall not prevent public trusts from administering a housing program pursuant to a contract with an agency of the United States Government or the State of Oklahoma, or prevent public trusts from financing housing programs, provided said programs involve only property that is subject to ad valorem taxation and located within the geographic boundaries of the beneficiary or beneficiaries of the public trust or meet the requirements of clauses (i), (ii), (iii), (iv) and (v) of subdivision b of division 2 of subparagraph a of paragraph 8 of Section 2887 of Title 68 of the Oklahoma Statutes.

A public trust with a city or cities, a county or counties, or the state as the beneficiary or beneficiaries thereof may issue its evidences of indebtedness for the purpose of financing housing or housing programs within the geographic boundaries of its beneficiary or beneficiaries as same represent an authorized and proper public function for public trusts.

**Historical Data**

Any estate in real and/or personal property may be acquired and held in the name of a public trust. Where so acquired, any conveyance, assignment or other transfer shall be made in the name of such trust by the president or chairman of said trust, whichever the case may be, notwithstanding the number of trustees of such trust, attested by the secretary or assistant secretary of such trust, with the seal of the trust affixed thereto.

Historical Data

Any conveyance, assignment or other transfer executed in the name of such trust pursuant to Section 1 of this act and bearing a signature which purports to be the signature of the president or chairman of said trust, shall be deemed prima facie evidence that such trust exists and the conveyance, assignment or other transfer is the act of the trust and the trustees thereof, that it was duly executed and signed by the president or chairman of said trust who were trustees of the trust and that such instrument conforms in all respects to the requirements of the instrument creating such trust; and such conveyance, assignment or other transfer shall be admissible in evidence without further proof of execution.

Historical Data
Every conveyance, assignment, or other transfer of any estate in real property, executed by a trust, must be acknowledged by the president or chair of the trust subscribing the name of the trust thereto, which acknowledgment shall be in substantially a form as provided for in the Uniform Law on Notarial Acts or in substantially the following form:

STATE OF OKLAHOMA )
) SS:
  
  _________ COUNTY )

The foregoing instrument was acknowledged before me this (Date) by (Name), President or Chair of (Name of Trust), a public trust, on behalf of the trust.

(Signature of person taking acknowledgment)

(Title or Rank)

(Serial number, if any)

**Historical Data**

(a) Any such trust may be terminated by agreement of the trustee, or, if there be more than one, then all of the trustees and the governing body of the beneficiary, with the approval of the Governor of the State of Oklahoma; provided, that such trust shall not be terminated while there exists outstanding any contractual obligations chargeable against the trust property, which, by reason of such termination, might become an obligation of the beneficiary of such trust.

(b) Nothing in this act shall operate to impair existing obligations of contracts or existing trust indentures of any trust created prior to the effective date of this amendment; but to the extent that such existing obligations of contracts are not impaired by the provisions hereof, all of said provisions shall be applicable; provided further, that nothing in this act shall operate to impair or alter the trust indenture of the Oklahoma Ordinance Works Authority or contracts executed prior to the effective date of this act.

Historical Data

Title 60. Property
Chapter 4 § 180.3 - Expense of Audits.

Cite as: O.S. §. ___

The necessary expense of said audits, including the cost of typing, printing, and binding, shall be paid from funds of the trust.

Historical Data

A. The Corporation Commission shall have general supervision over trusts created for the benefit and furtherance of a public function pursuant to Title 60 of the Oklahoma Statutes, Sections 176 et seq., where:

1. The trust has multiple beneficiaries; and

2. A water supply system is operated by the trust or a person or entity to which such function has been delegated; and

3. The water supply system is operated in a county having a population in excess of five hundred thousand (500,000) persons according to the most recent Federal Decennial Census; and

4. The beneficiaries do not regulate the rates, charges and practices of the water supply system.

B. The Corporation Commission shall also have general supervision over any person or entity to whom the function of operating a water supply system has been delegated by such a trust.

C. The Corporation Commission shall have the power to fix and establish rates and to prescribe rules, requirements and regulations affecting their services, operation, and the management and conduct of the business of persons and entities subject to this section and shall inquire into the management of the business thereof, and the method in which same is conducted. It shall have full visitorial and inquisitorial power to examine such operations, and keep informed as to their general conditions, their capitalization, rates, plants, equipment, apparatus, and other property owned, leased, controlled or operated, the value of same, the management, conduct, operation, practices and services, not only with respect to the adequacy, security and accommodation afforded by their service, but also with respect to their compliance with the Constitution and laws of this state, and with the orders of the Commission.

Historical Data

Laws 1972, c. 63, § 1, emerg. eff. March 27, 1972.
Title 60. Property
Chapter 4 § 178.1 - Repealed by Laws 1989, c. 374, § 15, emerg. eff. June 6, 1989

Cite as: O.S. §. ___ ___

Historical Data

At least five (5) business days prior to the delivery of and payment for bonds, notes or other evidences of indebtedness by any public trust, except as hereafter excluded, there shall be filed with the Secretary of State a preliminary copy of the official statement, prospectus or other offering document pertaining to the issuance; prior to the expiration of fifteen (15) business days following said delivery of and payment therefor, there shall be filed with the Secretary of State and the Oklahoma Securities Commission a copy, in final form, of said official statement, prospectus or other offering document. Any person responsible for the preparation of the official statement, prospectus or other offering document in preliminary and/or final form who violates this section shall, upon conviction, be deemed guilty of a misdemeanor and shall be subject to a fine of not less than Five Thousand Dollars ($5,000.00) nor more than Ten Thousand Dollars ($10,000.00), or a jail sentence not less than six (6) months nor more than one (1) year, or both.

Historical Data

The trustees of every trust created for the benefit and furtherance of any public function with the State of Oklahoma or any county or municipality as the beneficiary or beneficiaries thereof must cause an audit to be made of, including, but not limited to, the funds, accounts, and fiscal affairs of such trust, such audit to be ordered within thirty (30) days of the close of each fiscal year of the trust. The audit shall be filed in accordance with the requirements set forth for financial statement audits in Section 212A of Title 74 of the Oklahoma Statutes.

**Historical Data**


Citationizer© Summary of Documents Citing This Document
Pursuant to the provisions of the Federal Tax Reform Act of 1986 (26 U.S.C., Section 1 et seq.), as amended, under which a ceiling is established on the amount of private activity bonds which may be issued in a state during any calendar year, the following formula and procedures are hereby adopted for the issuance of private activity bonds for the purpose of promoting employment, economic development, assuring the general health, safety and welfare of the citizens and residents of the state and otherwise lessening the burdens of government.

**Historical Data**

(a) Recognizing that safe and efficient highway transportation is a matter of important interest to all the people in the state, the Legislature hereby determines and declares that an integrated system of roads and highways is essential to the general welfare of the State of Oklahoma.

(b) The provision of such a system of facilities, and its efficient management, operation and control, are recognized as urgent problems, and as the proper objectives of highway legislation.

(c) Inadequate roads and streets obstruct the free flow of traffic; result in undue cost of motor vehicle operation; endanger the health and safety of the citizens of the state; depress property values; and impede generally economic and social progress of the state.

(d) In designating the highway systems of this state, as hereinafter provided, the Legislature places a high degree of trust in the hands of those officials whose duty it shall be, within the limits of available funds, to plan, develop, operate, maintain and protect the highway facilities of this state, for present as well as for future use.

(e) To this end, it is the intent of the Legislature to make the State Highway Commission and its Director, and the Department of Highways of the State of Oklahoma acting through the Commission, custodian of the State Highway System and to provide sufficiently broad authority to enable the Commission and the Department to function adequately and efficiently in all areas of appropriate jurisdiction, subject to the limitations of the Constitution and the legislative mandate hereinafter imposed.

(f) The Legislature intends to declare, in general terms, the powers and duties of the Commission and its Director, leaving specific details to be determined by reasonable rules, regulations and policies which may be promulgated by the Commission. In short, the Legislature intends by a general grant of authority to the Commission to delegate sufficient power and authority to enable the Commission and the Department to carry out the broad objectives stated above.

(g) It is the further intent of the Legislature to bestow upon the boards of county commissioners similar authority with respect to the county highway system. The efficient
management, operation and control of our county roads and other public thoroughfares are likewise a matter of vital public interest. The problem of establishing and maintaining adequate roads and highways, eliminating congestion, reducing accident frequency, providing parking facilities and taking all necessary steps to ensure safe and convenient transportation on these public ways is no less urgent.

(h) While it is necessary to fix responsibilities for the location, design, construction, maintenance and operation of the several systems of highways, it is intended that the State of Oklahoma shall have an integrated system of all roads, highways and streets to provide safe and efficient highway transportation throughout the state. The authority hereinafter granted to the Commission and to counties and municipalities to assist and cooperate with each other and to coordinate their activities is therefore essential.

(i) The Legislature hereby determines and declares that this Code is necessary for the preservation of the public peace, health and safety, for promotion of the general welfare, and as a contribution to the national defense.

**Historical Data**

Title 69. Roads, Bridges, and Ferries

Chapter 1 § 207
Oklahoma Highway Code of 1968
Article Article 2
Board.

Cite as: O.S. §, __ __

The board of county commissioners of a county.

Historical Data

Laws 1968, c. 415, § 207.
"Force account" or "construction on a force account basis" means the construction of a public project performed by a public body, in whole or in part, using permanent personnel on its own payroll, using the equipment of such public body, except for specialized equipment and a qualified operator of such specialized equipment, and without hiring outside supervision or utilizing outside direction unless it is determined such outside supervision or direction will contribute to the quality of the work being performed.

**Historical Data**

Added by Laws 2000, c. 109, § 1, eff. November 1, 2000.
The Commission, on or before the first day of June of each year, shall certify to the Oklahoma Tax Commission the county road mileage of each county and the total county road mileage of the state as such mileage existed on the first day of January of such year. Such mileage shall be the computation of the existing road mileage for counties including any mileage represented by streets or roads in municipalities with a population of less than two thousand five hundred (2,500) and any other streets and roads in municipalities with a population of less than five thousand (5,000) that the county has agreed to construct, maintain, or repair. Any roads removed from the State Highway System by the Transportation Commission and returned to the county road system shall be added to the total county road mileage of the said county.

**Historical Data**

A. The county highway system shall be composed of all public roads within any county, less any part of any road or roads which may be designated as a state highway by the State Transportation Commission. It shall be the duty of the board of county commissioners in each county to construct and maintain as county highways those roads which best serve the most people of the county. For this purpose the board of county commissioners is authorized to use any funds which are in the county highway fund, subject to statutory restrictions on the use of any of such funds, together with any money or item of value derived from any agreement entered into between the county and the Transportation Commission, the federal government, this state, any other county or political subdivision of this state or other governmental entity, or any citizen or group of citizens who have made donations for that purpose. The boards of county commissioners of the various counties shall have exclusive jurisdiction over the designation, construction and maintenance and repair of all of the county highways and bridges therein. All interlocal cooperation agreements made pursuant to this section between counties and those political subdivisions or citizens of a county shall be submitted to the district attorney of each of the counties subject to the agreement for approval. All other interlocal cooperation agreements shall be submitted and approved in accordance with Sections 1001 through 1008 of Title 74 of the Oklahoma Statutes.

B. The boards of county commissioners are hereby authorized to establish road improvement districts as provided by law for existing roads in the unincorporated areas of counties. The boards of county commissioners may also have improvements made on existing roads in unincorporated areas of counties on a force account basis.

Historical Data

This act shall not apply to cities, towns, planning district or any other area where jurisdiction is otherwise vested by law in a political subdivision to establish standards for the dedication of roads or bridges.

**Historical Data**

Title 69. Roads, Bridges, and Ferries
Chapter 1 § 601.3
Oklahoma Highway Code of 1968
Article Article 6
Adoption Of Annual Accomplishment Plan And Priority Plan For Construction And Maintenance Of Road, Bridge, Culvert And Drainage Projects - Amendment - Annual Project Status Report - Inspection - Personnel.

Cite as: O.S. §, __ __

A. On or before December 1 of each year the board of county commissioners shall adopt an annual accomplishment plan for the construction and maintenance of road, bridge, culvert and drainage projects during the next calendar year and a priority plan for the construction and maintenance of road, bridge, culvert and drainage projects for the four (4) years succeeding the next calendar year, based upon available existing and estimated future funds provided for by law for these purposes. Both plans shall be filed by the board of county commissioners with the Department of Transportation and the county clerk.

B. The board of county commissioners may amend annual accomplishment and priority plans and budgets, but any amendment shall be filed with the Department of Transportation and county clerk.

C. At the close of each calendar year, the board of county commissioners shall file an annual project status report with the Department of Transportation and the county clerk detailing the progress made toward completion of each project contained in the annual road, bridge, culvert and drainage project construction and maintenance accomplishment plan during the previous year; what portion of the work on each project was completed by contract; with whom the contract was made; and the total funds expended on each contract.

D. Annual accomplishment plans, priority plans and associated amendments and annual project status reports shall be open for public inspection unless otherwise provided by law.

E. Nothing contained in this section shall prohibit the board of county commissioners from using county equipment and regularly employed county road personnel on an approved project within their capability.

Historical Data

Added by Laws 1982, c. 311, § 2.
Title 69. Roads, Bridges, and Ferries
Chapter 1 § 657 -
Oklahoma Highway Code of 1968 - County Bridge Improvement Act.
Article Article 6
Short Title.

Cite as: O.S. §, __ __

This act shall be known and may be cited as the "County Bridge and Road Improvement Act".

Historical Data
A. There is hereby created within the Department of Transportation a county road branch. Such office shall administer the provisions of the County Bridge and Road Improvement Act. In addition, the county road branch shall assume all the duties currently assigned to the local government coordination branch and any personnel assigned to that branch may continue to serve in the county road branch, along with any additionally authorized personnel.

B. There is hereby created within each field division of the Department, an office to be known as the county road engineering unit. The position of county road engineer shall be established in each such unit. There shall also be assigned to each such unit not more than two associate engineers, who shall assist the county road engineer. Such employees shall be considered a part of the county road branch of the Department and shall be responsible for the administration of the provisions of the County Bridge and Road Improvement Act.

It shall be the duty of such units to coordinate all local road or bridge programs administered by the Department as provided for in the County Bridge and Road Improvement Act and to assist local governmental units or their designated engineers in the selection, preparation and construction of the projects involved in these programs and to act as liaison between all persons and organizations involved in local road and bridge programs.

**Historical Data**

The Department of Transportation is hereby authorized to develop a complete set of county bridge standards, including standards for demonstration bridge projects and standards for county bridges with low average daily traffic volumes as defined by the latest published version of the County Roads Design Guidelines Manual. Such standards shall be developed under the direction of the Bridge Division of the Department and prior to implementation shall be approved by the State Association of County Commissioners and the Transportation Commission. Such standards shall be furnished without cost to local units of government. Engineering for projects authorized pursuant to the County Bridge and Road Improvement Act may be provided by the Department of Transportation at the request of a county. The cost to the Department for such engineering shall be charged to the project. Monies received by the county pursuant to the County Bridge and Road Improvement Act, Section 657 et seq. of this title, may be used for purposes of obtaining engineering services. Only registered professional engineers, approved by the Department, experienced in the design and construction of highway and related facilities, shall be used for such services. Counties acquiring engineering services as provided for in this section shall require the engineers providing such services to execute professional service contracts which include a requirement that the engineer shall maintain an adequate policy of professional liability insurance.

**Historical Data**

Title 69. Roads, Bridges, and Ferries
Chapter 1 § 660
Oklahoma Highway Code of 1968 - County Bridge Improvement Act.
Article Article 6
Bridge Replacement Or Repair Projects - Funding.

Cite as: O.S. §, __ __

A. The Local Government Division of the Department of Transportation shall immediately establish a program to aid counties in replacing or reconstructing bridges and roads. The bridges and roads to be replaced or reconstructed shall be those that are structurally inadequate, functionally obsolete or have been destroyed or rendered unusable.

B. Funds made available for the purposes of the County Bridge and Road Improvement Act may be used to pay the cost of county bridge inspections, classifications, and evaluations, and county road inspections, classifications, and evaluations for federal and state purposes and to match federal or state funds, provided the applicable federal or state funds are available.

C. Except as otherwise specified in this act, the county collector system, including any future revisions thereto, shall constitute the system of roads wherein the bridges and roads are located that are eligible for project funding under this act. Official maps showing the county collector system in each county shall be maintained on file by the Department of Transportation and shall be furnished each county at no cost.

D. The Department of Transportation may approve the utilization of up to ninety percent (90%) of the estimated four-year apportionment to the county for county projects. However, no additional projects may be approved for the county until the county has accumulated a surplus of three (3) months of apportionments and repaid all funds advanced from the State Highway Construction and Maintenance Fund.

Historical Data

A. While the legislative intent of the County Bridge and Road Improvement Act is to replace or reconstruct structurally obsolete bridges and roads on the county collector system, it is recognized that specific conditions may exist in a county justifying the need to reconstruct or replace a bridge or a road on a road section not included in the county collector system. In such specific instance, the Oklahoma Department of Transportation may approve a project not on the county collector system. Justification for such projects shall include use of the bridge or road for school bus routes, mail routes, heavy and extensive industrial or agricultural operations, or such other unique purposes as may be acceptable to the Department of Transportation. However, in all instances projects located on school bus routes shall have priority on funds provided for the implementation of this act. Right-of-way acquisition and utility relocation shall be the responsibility of the county in which the project is located. Monies received by counties pursuant to the County Bridge and Road Improvement Act may be used for right-of-way acquisition and utility relocation.

B. When a county receives monies pursuant to the County Bridge and Road Improvement Act, a county shall give priority to reconstructing, replacing, or closing those bridges in the county that are rated less than three (3) tons or fifteen (15) tons or less for those bridges on school bus routes. Each county shall submit to the Department of Transportation a plan to reconstruct, replace, or close the types of bridges specified in this subsection within the county before January 1 of each year. Bridge and road replacement or reconstruction projects shall be selected by the individual boards of county commissioners with the concurrence of the Department of Transportation and shall be based on a countywide assessment of bridge and road reconstruction and replacement needs. Each request for project funds will be transmitted to the Department of Transportation in the form of an official programming resolution bearing the signatures of a majority of the county commissioners. Where more than one project is programmed
in a single county, the board of county commissioners shall designate the priority in which it wishes the projects to be undertaken.

C. These funds shall be apportioned among the various counties by the Transportation Commission on an equitable basis consistent with the identifiable bridge and road needs on the collector system in each county.

D. On or before July 1 of each year, the Department of Transportation shall review the County Bridge and Road Program in each county. Said review shall examine the status of all programmed projects, funds carried over from previous fiscal year allocations, and funds anticipated to be available from future allocations. The purpose of the review is to estimate the rate of County Bridge and Road Fund utilization by the various counties and to assess the progress of the County Bridge and Road Program throughout the state.

**Historical Data**

A. The program and funds shall be administered by the Oklahoma Department of Transportation under a minimum of policies, guidelines and engineering design standards. Approved projects will be awarded to contractors by the State Transportation Commission or by other federal or state agencies under their normal competitive bidding procedures, excluding prequalification of bidders. Force account road projects may be approved for a county by the Transportation Commission. No force account county bridge project shall be reimbursed in excess of One Hundred Thousand Dollars ($100,000.00). No county road project in excess of Two Hundred Thousand Dollars ($200,000.00), excluding the cost for engineering, right-of-way acquisition, and utility relocation, in cost shall be done by the force account method.

B. Funds available for the County Bridge and Road Improvement Act shall not be subject to fiscal year limitations and shall be available for encumbrance and expenditure purposes for a period of thirty (30) months from the effective date such funds are appropriated.

C. In order to receive reimbursement for constructing a force account bridge, a county shall have sufficient funds in the County Bridge and Road Improvement Fund to pay the reimbursement request cost. Upon completion of a force account bridge, the board of county commissioners shall request an inspection of the bridge in accordance with the criteria set forth by the National Bridge Inventory Program.

D. When the force account bridge has been inspected and achieves a load rating of H. twenty (20) tons or greater, the board of county commissioners may submit a request for reimbursement to the Department of Transportation. The county shall receive reimbursement for all costs claimed relating to the construction of the bridge provided the inspection report indicates that the county has met or exceeded the criteria set forth in this section. The resolution for reimbursement submitted by the board of county commissioners shall serve to satisfy the requirements of Section 41.16 of Title 62 of the Oklahoma Statutes. County force account bridges eligible for reimbursement from the County Bridge and Road Improvement Fund shall meet or exceed the following criteria:

1. The bridge has been built according to the current edition of the County Bridge Standards manual or from field notes drawn by a registered professional engineer that provide the basic structural requirements to achieve a load rating of H. twenty (20) tons
or greater. Field notes may be handwritten specifications or sketches which have been stamped or signed;

2. The finished bridge shall achieve a twenty-ton or greater rating. The rating criteria shall be determined by the National Bridge Inventory and approved by the Department of Transportation for bridges twenty (20) feet or more in length;

3. The subsurface foundation of the bridge shall meet the minimum guidelines established by using approved engineering methods, details of which shall be kept as shop notes;

4. The finished bridge shall have a minimum roadway width of twenty-four (24) feet; and

5. Materials used in the construction of the bridge shall meet or exceed the specifications for materials as specified in the current edition of the County Bridge Standards or certified in writing by the engineer or supplier.

E. Monies from the County Bridge and Road Improvement Fund may be used to establish minimum standards for guardrail applications on low-traffic-volume county roads. The board of directors of the association representing the county commissioners of Oklahoma may request the development of guardrail standards for bridges on low-traffic-volume county roads, as defined in the county road standard manual, the cost of which shall be paid from monies from the County Bridge and Road Improvement Fund.

F. Prior to construction of the bridge, a county may request that construction supervision be provided by the Circuit Engineering District of which the county is a member to ensure quality control and quality assurance.

**Historical Data**

Title 69. Roads, Bridges, and Ferries
Chapter 1 § 663 — 663.1
Oklahoma Highway Code of 1968 - County Bridge Improvement Act.
Article Article 6

Repealed by Laws 1997, c. 284, § 27, eff. July 1, 1997

Cite as: O.S. §, __ __

Historical Data

There is hereby created in the State Treasury a special fund to be designated as the "County Bridge and Road Improvement Fund". The fund shall consist of monies, if any, which have accrued to the State General Revenue Fund at the close of the fiscal years ending June 30, 1980, June 30, 1981 and June 30, 1982, in excess of the amounts required to satisfy all appropriations made from the State General Revenue Fund for the then current fiscal year together with all other statutory obligations. Provided, the amount apportioned to the county bridge and road improvement fund by the Director of State Finance at the close of each of the above-mentioned fiscal years shall not exceed the sum of Twelve Million Dollars ($12,000,000.00) for each fiscal year. Revenues to this fund shall be expended only pursuant to legislative appropriation for implementation of the County Bridge and Road Improvement Act as set forth in the County Bridge and Road Improvement Act.

Historical Data

A. The Oklahoma Department of Transportation shall be required to certify to the State Transportation Commission that each county has upheld all agreements with, and obligations to, this state. If, due to failure by the county to maintain such obligations and agreements, the Department of Transportation cannot make the certification, the county shall receive no allocation or funding under the County Bridge and Road Improvement Act until such obligations and agreements are fulfilled. However, if requested, a county shall be entitled to notice and a hearing before the Transportation Commission prior to any allocation or funding being withheld by the Department of Transportation.

B. All consulting engineering contracts for services referred to in this act shall be approved by the Department of Transportation except those contracts entered into pursuant to the provisions of Section 687.1 of this title. The Department shall make findings on all contracts approved that the cost is reasonable and the firm involved is capable of performing the services within a reasonable period of time.

C. Expenditures which may be allowed pursuant to the provisions of this act shall include the following:

1. Matching federal funds for the annual Federal Highway Administration allocation to the Oklahoma State University Center for Local Government Technology for the Federal Highway Administration Rural Technical Assistance Program, not to exceed twenty-five percent (25%) of the amount of funding the state is required to provide, which shall not exceed Fifty Thousand Dollars ($50,000.00);

2. Project engineering costs;

3. The cost of rights-of-way acquired for projects pursuant to the provisions of this act and the cost of the relocation of utilities from the rights-of-way so acquired;

4. The cost of reconstruction or replacement of roadway structures which may be less than twenty (20) feet in length;

5. Any cost or expense for administration, program management, engineering, including the development of appropriate local road standards which shall apply only to those roads reconstructed, maintained, or otherwise constructed pursuant to this act, or construction
supervision necessarily incurred by the Department of Transportation in fulfilling its duties and responsibilities pursuant to this act;

6. Any cost or expense related to a comprehensive plan for signing or inventory of signs on the county road system; and

7. The expense and related costs of employing an engineer to assist a county or counties in carrying out the daily operations of road and bridge maintenance and construction, including the employment of a circuit engineer.

Historical Data

Title 69. Roads, Bridges, and Ferries

Chapter 1 § 687.1

Oklahoma Highway Code of 1968 - County Road Improvement Act.
Article Article 6
Authority to Create Circuit Engineering District - Salary of Circuit Engineer - Costs - District Governed by Board of Directors - Employment of Circuit Engineer

Cite as: O.S. §, __ __

A. The board of county commissioners of any county in this state may create a circuit engineering district with any other county or counties located within its Association of County Commissioners of Oklahoma district. The objectives of the circuit engineering district shall be:

1. To allow county governments to make the most efficient use of their powers by enabling them to cooperate with each other and other units of government on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population and other factors influencing the needs and development of county government;

2. To provide research and research support to county government;

3. To provide assistance to county governments in performing the functions delegated by law including, but not limited to, the operation of road maintenance, construction, inspection, and equipment purchases and management;

4. To conduct public discussion groups, forums, panels, lectures, and other similar programs;

5. To present courses of instruction and education;

6. To obtain, develop and present scientific and all other types of information relative to the operation of the public transportation system in this state;

7. For long-range planning and growth of the transportation system within the circuit engineering district and other circuit engineering districts within this state; and

8. To provide services to counties in a coordinated manner that will improve the quality of the transportation system and be cost effective.

B. The authority of the circuit engineering district shall be as follows:

1. To comply with and carry out the provisions of the Interlocal Cooperation Act;
2. To advise and assist its members with how to implement and make an effective transportation plan for the best interest of each member of the circuit engineering district;

3. To prepare such programs of research as may be necessary and advisable in carrying out its purposes;

4. To contract for services with persons, firms or units of government to carry out the purposes of the circuit engineering district;

5. To provide periodic reports for the circuit engineering district or for its members as may be required by federal or state legislation or regulations pertaining thereto, and as are within the scope and range of the purpose of the circuit engineering district;

6. To acquire and hold property for its use and to incur expenses to carry out its functions;

7. To receive gifts, contributions and donations to carry out the purposes for which it is formed;

8. To assess its members for the services rendered in carrying out its functions;

9. To apply for, contract for, administer, receive and expend funds or grants from any participating member, the State of Oklahoma, the federal government, or any other source; and

10. To publish studies in connection with its work which may be of benefit to its members or other agencies within and outside of the circuit engineering district.

C. Circuit engineering districts may, by affirmative vote of their board, determine that the association representing the county commissioners of Oklahoma be designated to negotiate for services, required by law or necessity, on behalf of the circuit engineering districts.

D. The circuit engineering district may, from time to time, as its board of directors deems necessary, cause to be formed legal trusts which shall be formed to promote and develop specific projects. The primary goal of each trust created pursuant to this subsection shall be the economic growth and development within the district. However, the trust shall be limited to functions within the category for which it is specifically organized. The trust shall be totally responsible for its contractual obligations and holdings, holding the circuit engineering district harmless for claims or liabilities created by the trust.

E. The board of directors of the circuit engineering district shall elect a liaison officer. The liaison officer shall be a nonvoting member of each trust formed pursuant to subsection D of this section. The liaison shall be permitted to attend all meetings and
enter into all discussions of the trust's board of trustees, and shall report all actions to the board of directors of the circuit engineering district.

F. The circuit engineering district shall conduct an independent audit upon completion of each fiscal year.

G. The board of directors may employ an attorney to provide legal research, advice and opinions on contracts and other matters which may come before the board of directors.

H. The State Auditor and Inspector shall prescribe the necessary rules, forms and procedures to provide for the efficient and timely means by which the pool purchase of supplies and equipment may be accomplished on behalf of the participating counties. The rules, forms and procedures developed by the State Auditor and Inspector for pool purchasing may be utilized by the Oklahoma Department of Transportation County Advisory Board in coordination with the circuit engineering districts for the purpose of pool purchasing utilizing funds from the County Road Machinery and Equipment Revolving Fund. For the purpose of obtaining access to pricing and bids available on a national level, counties shall be eligible to participate in such pool purchasing in a manner as determined by the State Auditor and Inspector.

I. Circuit engineering districts may participate in the County Road Machinery and Equipment Revolving Fund pursuant to the provisions of Section 302.1 of this title.

J. Circuit engineering districts are authorized to organize a statewide board consisting of the chairpersons duly elected by each of their respective circuit engineering districts. The statewide board may conduct business and coordinate activities as determined by the members of the circuit engineering districts subject to the provisions of this act.

**Historical Data**

Title 69. Roads, Bridges, and Ferries
Chapter 1 § 1201
Oklahoma Highway Code of 1968
Article Article 12
Open Section Lines As Public Highways - Reserved Section Lines.

Cite as: O.S. §, __ __

All section lines in the state which are opened and maintained by the board of county commissioners or the Department of Public Highways for public use are hereby declared public highways. All section lines that are not so opened and maintained for public use may, by resolution of board, on the petition of the owner or all the owners of the abutting land, after public notice and at the expense of petitioner, be designated "reserved section lines" and are in the full and complete control of the owner or owners of the abutting land until such time as the board of county commissioners, by resolution, stating imminent intended use for public highway purposes, and by ninety-day written notice to the owner or owners of the abutting land, revoke said "reserved section lines" status. Provided, however, that no section line may be placed in reserve status unless the full width of such section line is so treated and no fee owner shall be denied the right of ingress and egress to his land by virtue of this act. Whenever a section line is a boundary line between two counties, action by boards of county commissioners of both counties will be necessary to place a section line in "reserve status."

Historical Data

Laws 1968, c. 415, § 1201, operative July 1, 1968; Laws 1975, c. 80, § 1, emerg. eff. April 24, 1975.
Title 69. Roads, Bridges, and Ferries
Chapter 1 § 1903 -
Oklahoma Highway Code of 1968
Article Article 19
Agreements To Construct, Improve, Repair Or Maintain City Streets.

A. The Department of Transportation may by agreement with the governing board of a city, incorporated town or other municipality having a population less than five thousand (5,000), construct, improve, repair or maintain any of the streets of such city, town or municipality.

B. A county and a municipality or any two or more counties or municipalities may contract with each other to construct, improve, repair or maintain any of the roads, streets or highways of the other parties to the contract. No party to the contract shall be liable for the acts or omissions of the other parties or for failure to inspect or supervise the performance of the other parties.

Historical Data

Title 47. Motor Vehicles
Chapter 14 § 14-113
Highway Safety Code
When The Department Of Highways Or Local Authorities May Restrict Right To Use Highways

Cite as: O.S. § 14-113

The Director of the Department of Transportation with respect to highways on the state highway system, or local authorities with respect to highways under their jurisdiction, as defined in Title 69 of the Oklahoma Statutes, may prohibit the operation of vehicles on any such highways, or impose restrictions as to the weights of vehicles to be operated upon any state or federal highway or any detour established for such highways, or for any bridge located upon such highways or detours, whenever any such highway, detour or bridge by reason of deterioration, rain, snow or other climatic conditions will be seriously damaged or destroyed unless the use of vehicles thereon is prohibited or the permissible weight reduced. Such restrictions shall be effective when signs giving notice thereof are erected upon the highway, detour, bridge, or portion thereof affected by such action, and the Department of Public Safety has been notified. The purpose of this provision with respect to local authorities is to give such authorities an opportunity to prevent or minimize an immediate threat of serious harm or destruction to any highway, detour or bridge under their jurisdiction due to rain, snow or other climatic conditions. Nothing stated herein shall be construed to grant local authorities the right to issue permits designed to regulate the use of overweight vehicles upon highways subject to their jurisdiction, and the issuance of such permits is expressly prohibited.

Historical Data

Title 63. Public Health and Safety
Chapter 1
Public Health Code
Article Article 2
§ 1-201 - County Board of Health - Membership.

Cite as: O.S. §, __ __ 

There is hereby created in each county of the state a county board of health, which shall consist of five (5) members, who shall serve without compensation, and who shall be residents of the county, appointed as follows:

(a) The State Commissioner of Health shall appoint one member, whose term shall expire on June 30, 1964, and each four (4) years thereafter.

(b) The State Commissioner of Health shall appoint another member, whose term shall expire on June 30, 1965, and each four (4) years thereafter.

(c) The judge of the district court shall appoint one member, who shall be the holder of a school administrator's certificate issued by the State Board of Education, and whose term of office shall expire on June 30, 1966, and each four (4) years thereafter.

(d) The Board of County Commissioners shall appoint one member, who shall be a doctor of medicine, doctor of osteopathy, or, if no doctor of medicine or doctor of osteopathy is available, the board of county commissioners may appoint a dentist, optometrist, or registered nurse. The term of office of such member shall expire on June 30, 1967, and each four (4) years thereafter.

(e) The board of county commissioners shall appoint another member who may be a member of the board of county commissioners, and who shall serve at the pleasure of the board of county commissioners.

Historical Data

Laws 1963, c. 325, art. 2, § 201.
Title 63. Public Health and Safety
Chapter 1
Public Health Code
Article Article 2
§ 1-202 - County Board of Health - Powers and Duties.

The county board of health shall have the following powers and duties:

(a) organize by electing a chairman and other necessary officers annually; and meet at such times, in such manner and upon such notice as the board shall prescribe. Provided, that the board shall meet at least two times each year.

(b) establish and maintain a county department of health, if the same, in the opinion of the board, will be to the best interest of the county.

(c) enter into agreements with county boards of health of other counties, and with the governing boards or boards of health of cities, towns and school districts lying wholly or partly in the county, for the establishment and operation of district or cooperative departments of health.

(d) prepare and submit to the county excise board, annually, an estimate of its needs, and needs for the operation of the county department of health, if any, or for its proportionate part of the costs of operation of a district or cooperative department of health, if it has entered into an agreement therefor.

(e) advise with the State Commissioner of Health on matters pertaining to public health in the county, and as to the appointment of the county superintendent of health or the medical director of the county, district or cooperative department of health.

(f) adopt regulations, which shall be subject to the approval of the State Commissioner of Health, not inconsistent with law and rules and regulations of the State Board of Health, to protect the public health in the county in emergencies.

Historical Data

(a) There is hereby created the office of county superintendent of health for each county that does not maintain a county department of health and that does not participate in the maintenance of a district department of health.

(b) The county superintendent of health shall be a regularly practicing physician, of good standing and of good moral character, and shall be a resident of the county for which he is appointed. He shall be appointed by, and shall serve at the pleasure of, the State Commissioner of Health. He shall be compensated for his services at a rate to be fixed by the board of county commissioners, subject to the following limitations: In counties having a population of not more than ten thousand (10,000), as shown by the last preceding Federal Decennial Census, he shall be paid not less than Two Hundred Dollars ($200.00) per annum; in counties having such a population of more than ten thousand (10,000) and not more than twenty thousand (20,000), he shall be paid not less than Three Hundred Dollars ($300.00) per annum; in counties having such a population of more than twenty thousand (20,000) and not more than forty thousand (40,000), he shall be paid not less than Five Hundred Dollars ($500.00) per annum; in counties having such a population of more than forty thousand (40,000) and not more than fifty thousand (50,000), he shall be paid not less than Seven Hundred Dollars ($700.00) per annum; and in counties having such a population in excess of fifty thousand (50,000), he shall be paid not less than One Thousand Five Hundred Dollars ($1,500.00) per annum.

**Historical Data**

Laws 1963, c. 325, art. 2, § 203.
The county superintendent of health, under the supervision of the State Commissioner of Health, shall have the following powers and duties: Abolish nuisance that are inimical to public health; isolate persons infected with dangerous, communicable infectious or contagious diseases, and take appropriate action to control or suppress, or to prevent the occurrence or spread of such diseases; enforce emergency health regulations the County Board of Health; enforce the provisions of this Code, and rules and regulations of the state board of health, that are applicable to his county; and perform such other duties and functions as may be required of him by the Commissioner.

**Historical Data**

Laws 1963, c. 325, art. 2, § 204.
(a) The county board of health may, with the approval of the State Commissioner of Health, establish and maintain a county department of health, the maintenance and operation of which is hereby declared to be a function of county government for which appropriations may be made from the general fund of the county and the proceeds of a levy made in accordance with Section 9a, Article X, Oklahoma Constitution.

(b) The county boards of health of two or more counties may, with the approval of the Commissioner, form a health district composed of such counties for public health purposes. The health district shall have a district department of health which shall be operated, in such counties, in the same manner as county departments of health.

(c) Cooperative departments of health may be formed by agreement between the county board of health of any county maintaining a county department of health, or the county boards of health of counties in a health district, and the governing boards of cities, towns, and school districts lying wholly or partly in such county or health district. Any such agreement shall stipulate what health services will be provided to the cities, towns and school districts, which may be all or any of the services that may be provided by a county department of health, and shall also fix the amounts of funds to be paid by the cities, towns, and school districts for the services. All agreements made under the provisions of this section shall be subject to the approval of the State Commissioner of Health.

(d) A county department of health, a district department of health and a cooperative department of health shall be under the direction of a medical director, who shall perform his duties under the supervision of the Commissioner, and who shall, in addition to his other duties, perform the same powers, duties and functions in the county, in the health district, or in the cooperative department, as is provided by law for county superintendents of health. The Commissioner shall appoint and fix the duties and compensation of the medical director, who shall be a physician licensed under the laws of this state, and shall employ and fix the duties and compensation of such other personnel as he deems necessary for the operation of the county department of health, the district department of health, or the cooperative department of health, all such personnel to be employed under provisions of the Oklahoma Personnel Act and paid by state warrant. Reimbursements to the State Department of Health shall be paid by the county from the Section 9a of Article X of the Oklahoma Constitution, mill levy revenues, payable for the benefit of such county health department, district department of health, or the cooperative
department of health and payable within thirty (30) days of receipt of an invoice therefor. Provided that, in any such local health department operating under the direction of a medical director who serves less than full time, the Commissioner may delegate nonmedical administrative duties to another employee of the county, district, or cooperative health department.

(e) The board of health of any county may contract with the department of health of any neighboring county or the State Department of Health to provide the county any or all public health services. The county receiving the services shall pay the department rendering the services according to a schedule of fees and payments mutually agreed upon by the State Board of Health and the county or counties affected. Such schedule of fees and payments shall be equal to the cost of the services provided.

Historical Data

A. A county department of health, a district department of health, a cooperative department of health, and a city-county department of health shall, in their respective jurisdictions:

1. Maintain programs for disease prevention and control, health education, guidance, maternal and child health, including school health services, health in the working environment, nutrition and other matters affecting the public health;

2. Provide preventive services to the chronically ill and aged;

3. Maintain vital records and statistics;

4. Assist the State Commissioner of Health in the performance of official duties, and perform such other acts as may be required by the Commissioner; and

5. Enter into written agreements with the governing body of any municipality or county for the performance of services within the respective jurisdictions and authorities that are necessary and proper pursuant to the authority granted to municipalities and counties by the Constitution and the laws of this state.

B. A county department of health, a district department of health, a cooperative department of health, and a city-county department of health may maintain programs for mental health and day care for children.

C. Nothing contained herein relating to pollution shall be in conflict with the existing jurisdiction of any other state environmental agency.

D. Except as otherwise provided by law, responsibility for the licensing and inspection of nursing facilities and specialized facilities, as defined in the Nursing Home Care Act and for the enforcement of state health and safety standards applicable to such facilities, shall be reserved to the State Department of Health and shall be exercised pursuant to the provisions of the Nursing Home Care Act.

E. Except as otherwise provided by law, responsibility for the licensing and inspection of any establishment where food or drink is offered for sale or sold, in accordance with the provisions of Section 1-1118 of this title, and for the enforcement of state health and
safety standards applicable to such establishments, shall be reserved to the State Department of Health.

_Historical Data_

A. County, district, cooperative and city-county health departments, with the approval of the State Commissioner of Health, may collect fees for health services such as nursing, chronic disease screening, immunizations, maternal and child health services, genetic services, physical therapy, occupational therapy, dietetic, social work and home health aid given to patients in their homes, for mental health and guidance services and for dental care rendered in facilities operated by said departments, and may collect fees for such services as shall be authorized by the State Board of Health. Such fees shall be collected from persons financially able to pay for such services, and from insurers, governmental agencies or other persons obligated to reimburse for such services, and shall be collected in accordance with a schedule of fees approved by the State Commissioner of Health.

B. Fees for environmental services may be collected with the approval of the Executive Director of the Department of Environmental Quality as authorized by the Environmental Quality Board.

C. County, district, cooperative, and city-county health departments may enter into agreements with individuals and with public and private agencies to provide health services enumerated in subsection (a) of this section to said health departments and also to supply these services to organizations or agencies. Such agreements shall be subject to approval of the State Commissioner of Health, and shall specify services to be performed and amounts to be paid.

D. Money received by a county, district, or city-county health department pursuant to a contractual arrangement, as fees for services, or from some other source, shall be deposited with the county treasurer in the county where earned as provided for in Section 681 of Title 19 of the Oklahoma Statutes.

E. With the approval of the State Commissioner of Health, such funds shall be transferred, in accordance with provisions of Sections 683 and 684 of Title 19 of the Oklahoma Statutes, and added to specified items of the Health Department's appropriations, and no further action or appropriation by the county excise board shall be required to make such available for expenditure. The county board of health, the city-county board of health, or a person designated to act on behalf of either board is authorized to effect transfer of these funds, and to specify the item or items of
appropriation to which they are to be added, in accordance with the State Health Commissioner's approval.

**Historical Data**

A levy of not to exceed two and one-half (2 1/2) mills on the dollar of assessed valuation of a county may be levied annually in accordance with the provisions of Section 9A, Article 10, Oklahoma Constitution, for the purpose of providing funds to maintain or aid in maintaining a county, district or cooperative department of health, where such levy is approved by a majority of the qualified ad valorem taxpaying voters of the county, voting on the question at an election called for such purpose; and the amount of the levy so approved may continue to be made annually until repealed by a majority of the qualified ad valorem taxpaying voters of the county, voting on the question at an election called for such purpose.

Historical Data

Laws 1963, c. 325, art. 2, § 223.
Title 63. Public Health and Safety


Cite as: O.S. §, __ __


Historical Data

This act shall be known and may be cited at the "Oklahoma Rural Housing Incentive District Act".

**Historical Data**

Added by Laws 1999, c. 140, § 1, eff. November 1, 1999.
As used in the Oklahoma Rural Housing Incentive District Act:

1. "County" means any county with a population of less than seventy-five thousand (75,000) persons, according to the most recent federal decennial census;

2. "Developer" means the person, firm or corporation responsible under an agreement with the governing body of a municipality or county to develop housing or related public facilities in a district;

3. "District" means a rural housing incentive district established in accordance with the Oklahoma Rural Housing Incentive District Act;

4. "Executive Director" means the Executive Director of the Oklahoma Housing Finance Agency;

5. "Governing body" means the board of county commissioners of any county or the governing body of a municipality;

6. "Municipality" means any incorporated city or town with a population of less than forty thousand (40,000) persons in a county with a population of less than seventy-five thousand (75,000) persons, according to the most recent federal decennial census;

7. "Real property taxes" means and includes all taxes levied on an ad valorem basis upon land and improvements thereon; and

8. "Taxing subdivision" means the county, the municipality, the school district, and any other taxing subdivision levying real property taxes, the territory or jurisdiction of which includes any currently existing or subsequently created rural housing incentive district.

**Historical Data**

It is hereby declared to be the purpose of the Oklahoma Rural Housing Incentive District Act to encourage the development and renovation of housing in the rural municipalities and counties of Oklahoma by authorizing municipalities and counties to assist directly in the financing of public improvements that will support such housing in rural areas of Oklahoma which experience a shortage of housing, pursuant to the provisions of subsection B of Section 6C of Article X of the Oklahoma Constitution.

**Historical Data**

A. The governing body of any municipality or county is hereby authorized to designate rural housing incentive districts within such municipality or county. Any municipal governing body may designate one or more such districts in such districts in any part of the unincorporated territory of such county. Prior to making such a designation, the governing body shall conduct a housing needs analysis to determine what, if any, housing needs exist within its community. After conducting the analysis, the governing body shall adopt a resolution containing a legal description of the proposed district, a map depicting the existing parcels of real estate in the proposed district, and a statement of the following findings and determinations:

1. There is a shortage of quality housing of various price ranges in the municipality or county despite the best efforts of public and private housing developers;

2. The shortage of quality housing can be expected to persist and additional financial incentives are necessary in order to encourage the private sector to construct or renovate housing in the municipality or county;

3. The shortage of quality housing is a substantial deterrent to the future economic growth and development of such municipality or county; and

4. The future economic well-being of the municipality or county depends on the governing body providing additional incentives for the construction or renovation of quality housing in such municipality or county.

B. The resolution containing the findings contained in subsection A of this section shall be published at least once in a legal newspaper of general circulation within the municipality or county.

C. Upon publication of the resolution as provided in subsection B of this section, the governing body shall send a certified copy of the resolution to the Executive Director of the Oklahoma Housing Finance Agency, requesting that whether he or she agrees with the findings contained therein. If the Executive Director advises the governing body in writing that he or she agrees with each of the findings of the governing body, the governing body may proceed to establish the district as set forth in the Oklahoma Rural Housing Incentive District Act. If the Executive Director fails to agree with the findings, the Executive Director shall advise the governing body in writing of the specific reasons therefor.
Historical Data

A. Upon receipt of the approval of the Executive Director of the Oklahoma Housing Finance Agency as provided in subsection C of Section 4 of this act, the governing body may proceed with the establishment of the district. Before doing so, the governing body shall adopt a project plan for the development or redevelopment of housing and public facilities in the proposed district. Such project plan may include plans for one or more projects, and the length of any individual project shall not exceed fifteen (15) years. The project plan shall include, but not be limited to, the following:

1. The legal description and map required by subsection A of Section 4 of this act;

2. The existing assessed valuation of the real estate in the proposed district, listing the land and improvement values separately;

3. A list of the names and addresses of the owners of record of all real estate parcels within the proposed district;

4. A description of the housing and public facilities project or projects that are proposed to be constructed or improved in the proposed district, and the location thereof;

5. A listing of the names, addresses and specific interests in real estate in the proposed district of the developers responsible for development of the housing and public facilities in the proposed district;

6. The contractual assurances, if any, the governing body has received from such developer or developers, guaranteeing the financial feasibility of specific housing tax incentive projects in the proposed district; and

7. A comprehensive analysis of the feasibility of providing housing tax incentives in the district as provided in the Oklahoma Rural Housing Incentive District Act, which shows that the public benefits derived from such district will exceed the costs and that the income therefrom, together with other sources of funding, will be sufficient to pay for the public improvements that may be undertaken in such district. If other sources of public or private funds are to be used to finance the improvements, they shall be identified in the analysis.
B. Prior to the adoption of the project plan and designation of the district, the governing body shall adopt a resolution stating that the governing body is considering such action. The resolution shall provide notice that a public hearing will be held to consider the adoption of the project plan and the designation of the district and contain the following elements:

1. The date, hour, and place of the public hearing;

2. The contents of paragraphs 1 through 4 of subsection A of this section;

3. A summary of the contractual assurances by the developer and comprehensive feasibility analysis as specified in paragraphs 6 and 7 of subsection A of this section; and

4. A statement that the project plan is available for inspection at the office of the clerk of the municipality or county during normal business hours; and

5. A statement inviting members of the public to review the project plan and attend the public hearing on the date announced in the resolution.

C. The date fixed for the public hearing shall be not less than thirty (30) nor more than seventy (70) days following the date of the adoption of the resolution. The resolution shall be published at least once in a legal newspaper of general circulation in the municipality or county, with the final publication being not less than one (1) week or more than two (2) weeks preceding the date fixed for the public hearing.

D. A certified copy of the resolution shall be delivered to the planning commission of the municipality or county and the board of any school district levying taxes on property within the proposed district. If the resolution is adopted by a municipal governing body, a certified copy also shall be delivered to the board of county commissioners of the county. If the resolution is adopted by a county governing body, it also shall be delivered to the governing body of any municipality located within three (3) miles of such proposed district.

**Historical Data**

A. At the public hearing, a representative of the municipality or county shall present the proposed project plan for the development or renovation of housing in the proposed district. Each project proposed for the district shall be identified and explained. At the hearing, the developer or developers that have contracted with the municipality to undertake the project shall be identified and presented in person or through such developer's representative. Following the presentation, all interested persons shall be given an opportunity to be heard. The governing body for good cause shown may recess such hearing to a time and date certain, which shall be fixed in the presence of persons in attendance at the hearing.

B. Upon the conclusion of the public hearing, the governing body may adopt the project plan for the district and may establish the district by ordinance or, in the case of any county, by resolution. The boundaries of such district shall not include any area not designated in the notice required by Section 5 of this act. Any addition of area to the district or any substantial change to the project plan shall be subject to the same procedure for public notice and hearing as required for the initial establishment of the district.

C. The ordinance or resolution establishing the district shall be null and void if, within thirty (30) days following the conclusion of the hearing:

1. The board of any school district levying taxes on such property determines by resolution that the proposed district will have an adverse effect on such school district;

2. The governing body of any municipality located within three (3) miles of the district proposed to be established by a county determines by ordinance that the proposed district will have an adverse effect on such municipality; or

3. The board of county commissioners of the county in which a municipal governing body proposes to establish such a district determines by resolution that the proposed district will have an adverse effect on such county.

**Historical Data**

Added by Laws 1999, c. 140, § 6, eff. November 1, 1999.
A. Any governing body which has established a rural housing incentive district as provided in the Oklahoma Rural Housing Incentive District Act may purchase or otherwise acquire real property; however, the property may not be acquired through the exercise of the power of eminent domain.

B. Any property acquired by a municipality or county under the Oklahoma Rural Housing Incentive District Act may be sold or leased to any developer, in accordance with the rural housing incentive project plan and under such conditions as shall have been agreed to prior to the adoption of the project plan. The municipality or county and the developer may agree to any additional terms and conditions, but if the developer requests to be released from any obligations agreed to and embodied in the project plan, such release shall constitute a substantial change and subject to the requirements provided in subsection B of Section 6 of this act.

**Historical Data**

A. Any municipality or county which has established a housing incentive district as provided in the Oklahoma Rural Housing Incentive District Act may issue special obligation bonds to finance the implementation of the project plan adopted for the district by the governing body, subject to the limitations on indebtedness of the municipality or county as provided in Section 26 of Article X of the Oklahoma Constitution. The issuance of such bonds shall be required to be approved by the voters of the district, voting at an election called for such purpose by the governing body of the municipality or county. Such special obligation bonds shall be made payable, both as to principal and interest:

1. From property tax increments allocated to, and paid into a special fund of the municipality or county under the provisions of subsection A of Section 10 of this act;

2. From revenues of the municipality or county derived from or held in connection with the implementation of the project or projects in the district;

3. From any private sources, contributions or other financial assistance from the state or federal government;

4. From any financial sureties or other guarantees provided by the developer;

5. From a pledge of any other lawfully available municipal or county revenue sources including, but not limited to, a portion of all increased franchise fees collected from utilities and other businesses using public rights-of-way within the district or a portion of the sales and use tax revenues received by the municipality or county; or

6. By any combination of these methods.

The municipality or county may pledge such revenue to the repayment of such special obligation bonds prior to, simultaneously with, or subsequent to the issuance of such special obligation bonds.

B. Bonds issued pursuant to the provisions of this section shall not be general obligations of the municipality or county, nor in any event shall they give rise to a charge against the general credit or taxing powers of the municipality or county, or be payable out of any funds or properties other than any of those set forth in this subsection. Such bonds shall so state on their face.
C. The bonds issued under the provisions of this section shall be special obligations of the municipality or county and are hereby declared to be negotiable instruments. The bonds shall be executed by the mayor and clerk of the municipality or, in the case of counties, by the chair of the board of county commissioners and clerk of the county, and shall be sealed with the corporate seal of the municipality or the seal of the county. All details pertaining to the issuance of such special obligation bonds shall be determined by ordinance of the municipality or resolution of the county. All special obligation bonds issued pursuant to the Oklahoma Rural Housing Incentive District Act shall be exempt from all state taxes except estate taxes. Special obligation bonds issued pursuant to the provisions of this section shall contain the following recitals:

1. The authority under which such special obligation bonds are issued;

2. That they are in conformity with the provisions, restrictions, and limitations thereof; and

3. That such special obligation bonds and the interest thereon are to be paid from the money and revenue received as provided in subsection A of this section.

D. The maximum maturity on bonds issued to finance projects pursuant to the Oklahoma Rural Housing Incentive District Act shall not exceed fifteen (15) years.

E. Any municipality or county issuing special obligation bonds under the provisions of the Oklahoma Rural Housing Incentive District Act may refund all or part of such issue as provided by law.

F. In the event the municipality or county shall default in the payment of any special obligation bonds as authorized pursuant to the provisions of this section, no public funds shall be used to pay the holders thereof except as otherwise specifically authorized in the Oklahoma Rural Housing Incentive District Act.

G. Any and all terms, conditions, exclusions and limitations which are otherwise applicable to bonds issued by municipalities and counties shall also be applicable to bonds issued pursuant to this section.

**Historical Data**

Added by Laws 1999, c. 140, § 8, eff. November 1, 1999.
A. Any municipality or county which has established a rural housing incentive district may use the proceeds of special obligation bonds issued under Section 8 of this act, or any uncommitted funds derived from those sources of revenue set forth in subsection A of Section 8 of this act, to implement specific projects identified within the rural housing incentive district project plan including, without limitation:

1. Acquisition of property within the specific project area or areas as provided in Section 7 of this act;

2. Payment of relocation assistance;

3. Site preparation;

4. Sanitary and storm sewers and lift stations;

5. Drainage conduits, channels and levees;

6. Street grading, paving, graveling, macadamizing, curbing, guttering and surfacing;

7. Street lighting fixtures, connection and facilities;

8. Underground gas, water, heat, and electrical services and connections located within the public right-of-way;

9. Sidewalks; and

10. Water mains and extensions.

B. None of the proceeds from the sale of special obligation bonds issued under Section 8 of this act shall be used for the construction of buildings or other structures to be owned by or to be leased to any developer of a residential housing project within the district.

**Historical Data**

Added by Laws 1999, c. 140, § 9, eff. November 1, 1999.
A. The governing body of a municipality or county, subject to the provisions of the Oklahoma Rural Housing Incentive District Act, may levy assessments by and for the benefit of a taxing subdivision on property located within such district, the revenue from which shall be apportioned as follows:

1. From the assessments levied each year subject to the provisions of the Oklahoma Rural Housing Incentive District Act by or for each taxing subdivision upon property located within a district constituting a separate taxing unit under the provisions of the Oklahoma Rural Housing Incentive District Act, the county treasurer first shall allocate and pay to each such taxing subdivision all of the revenues collected which are produced from that portion of the current assessed valuation of such real property located within such separate taxing unit which is equal to the total assessed value of such real property on the date of the establishment of the district; and

2. Any revenues produced from that portion of the current assessed valuation of real property within a district and constituting a separate taxing unit under the provisions of this section in excess of an amount equal to the total assessed value of such real property on the effective date of the establishment of the district shall be allocated and paid by the county treasurer to the treasurer as follows:

   a. in districts established by a municipality, the amount shall be paid to the treasurer of the municipality and deposited in a special fund of the municipality to pay the cost of housing projects in the district including the payment of principal of and interest on any special obligation bonds issued by such municipality to finance, in whole or in part, such housing project, and

   b. in districts established by a county, the amount shall be deposited by the county treasurer in a special fund of the county to pay the cost of housing projects in the district including the payment of principal of and interest on any special obligation bonds issued by such county to finance, in whole or in part, such housing project. If such special obligation bonds and interest thereon have been paid before the completion of a project, the municipality or county may continue to use such moneys for any purpose authorized by the Oklahoma Rural Housing Incentive District Act until such time as the project is completed, but for not to exceed fifteen (15) years from the date of the establishment of the district.
When such special obligation bonds and interest thereon have been paid and the project is completed, all moneys thereafter received from real property taxes within such district shall be allocated and paid to the respective taxing subdivisions in the same manner as are other ad valorem taxes.

B. Notwithstanding any other provision of law, it is hereby stated that it is an object of assessments levied by or for the benefit of any taxing subdivision on taxable real property located within any district created pursuant to the Oklahoma Rural Housing Incentive District Act, that revenues therefrom may be applied and allocated to and when collected paid into a special fund of a municipality or county pursuant to the procedures and limitations of the Oklahoma Rural Housing Incentive District Act to pay the cost of a project including principal of and interest on special obligation bonds issued by such municipality or county to finance, in whole or in part, such project.

**Historical Data**

After the adoption by the governing body of a project plan which contains the provisions required by Section 5 of this act, the clerk of the municipality or county shall transmit a copy of the description of the land within the district, a copy of the ordinance or resolution adopting the project plan, and a map or plat indicating the boundaries of the district, to the clerk, assessor, and treasurer of the county in which the district is located and to the governing bodies of any taxing subdivision which levy taxes upon any property in the district. Such documents shall be transmitted as promptly as practicable following the adoption or modification of the project plan, but in any event, on or before January 1 of the year following the adoption or modification of the project plan.

**Historical Data**

Title 65. Public Libraries
A
Oklahoma Library Code
Article Article 4
§ 4-201 - "Joint Development, Operation and Maintenance of Public Libraries."

Cite as: O.S. §, __ __

Counties, cities and towns are hereby authorized and empowered to join in creation, development, operation and maintenance of public libraries to serve rural single county library systems, and to appropriate and allocate funds for the support of such systems. The systems shall provide equitable library services to all persons in the county.

After establishment a rural single county library system must be accredited by the Oklahoma Department of Libraries Board.

Special levies of any and all taxes authorized to be levied by counties, cities and towns under Oklahoma Statutes and the Oklahoma Constitution are hereby authorized to be levied for support of rural single county library systems.

When any rural single county library system is established, existing public libraries in the county may be incorporated into the system under a unified administration by act of local governing bodies or vote of the people as provided in the procedure for establishment of the rural single county library systems. Existing public libraries in the county that are not incorporated into the system shall have the same relationship to the system as similar public libraries outside the county have to the local system and to other systems.

Historical Data

Title 65. Public Libraries

A

Oklahoma Library Code

Article Article 4

§ 4-202 - Creation of Rural Single County Library System.

Cite as: O.S. §, __ __

A rural single county library system may be created by resolution or ordinance approved by the board of county commissioners or by the governing bodies of all cities or towns of two thousand (2,000) or more according to the most recent federal decennial census within the proposed district, or by the county seat town if no city or town within the county has a population of at least two thousand (2,000), subject to approval by the Oklahoma Department of Libraries Board. The resolution and ordinances shall specify the type of system to be created, the county to be serviced, organization of the governing board of the system, and proposed financing including agreement to call for a vote of the people as necessary for special tax levies. The resolution shall constitute application for approval by the Oklahoma Department of Libraries Board when submitted to the Board.

Upon approval of the proposed system by the Oklahoma Department of Libraries Board, the county, city and town governing bodies may proceed with appointment of the system board and financing.

The system board may request demonstration library services by the Oklahoma Department of Libraries before approval of special tax levies and may request a grant of funds for interim services before collection of special tax levies by the people of the district.

A rural single county library system may be proposed upon resolution or ordinance of the city and town governing bodies as provided in this section or upon presentation of petitions to the board of county commissioners of the county signed by not less than ten percent (10%) of the qualified electors of each county voting in the last general election requesting a vote on library funding. Upon receipt of such petitions, the board of county commissioners shall call a countywide vote on the proposed system funding. Upon approval of the proposed ad valorem levy in a countywide vote, the board of county commissioners shall submit application for approval of the system to the Oklahoma Department of Libraries Board. The application shall specify the type of system to be created, the county to be served, organization of the governing board of the system including a list of board members and their terms, and the financing arrangement including the record of the vote of the people for special tax levies.

The board of county commissioners and the governing boards of cities and towns involved in creating the system and the governing board of the library system are authorized to enter into contracts and agreements with each other, other library systems,
special libraries, school and college libraries, district boards of education, and the Oklahoma Department of Libraries as necessary to effect the purposes of this act.

A rural single county system may be joined with another county or counties to form a multicounty library system upon action of the board of county commissioners. A multicounty system formed between a county having a rural single county system and other counties may be formed only upon compliance with the procedures for establishment of a multicounty library system set forth in the Oklahoma Statutes.

A rural single county library system created under the provisions of this act may be terminated only by majority vote of qualified electors voting in an election called by petitions signed by not less than twenty percent (20%) of the qualified electors voting in the last preceding general election in the county.

Historical Data

A. The board of trustees of a rural single county library system shall consist of at least five (5) members. One member shall be appointed from each county commissioner district by the board of county commissioners. One member shall be appointed by the governing body of the county seat city or town. A member shall be appointed from the city or town with the largest population that is not the county seat.

B. Initial appointments shall be for one-, two-, and three-year terms. Subsequent appointments shall be for three-year terms, except in the case of an appointment to fill an unexpired term which appointment shall be for the remainder of the unexpired term. No person shall serve more than two full consecutive terms in addition to any partial term served by appointment to fill an unexpired term. A person who previously served for two consecutive terms or less may be reappointed if two (2) years has expired since the last service on the board. All terms shall expire on June 30 of the designated year. A member of a system board can be removed by the appointing authority during the term for which appointed only for misconduct or neglect of duty.

C. Appointments to the system board shall be made on the basis of ability, a sound understanding of the total responsibilities and objectives of public libraries and active interest in the attainment of system goals. Appointive members shall be qualified electors and bona fide residents of the county. No member of the system board shall be in the business of publishing or selling books, periodicals or other forms of library materials or the business of manufacturing or selling library supplies or equipment.

D. All system board members shall serve without compensation except for actual and necessary travel expenses which shall be compensated from library funds upon proper authorization of the board of trustees of the system at the rate provided in the State Travel Reimbursement Act, Section 500.1 et seq. of Title 74 [74-500.1] of the Oklahoma Statutes. Individual memberships for system board members in state, regional, and national library associations and expenses incurred in attending conferences of these associations, board meetings and other library and library-related meetings may be paid from library funds upon proper authorization of the board of trustees of the system.

**Historical Data**

The system board shall elect a chair, vice-chair, and treasurer for one-year terms from the appointed members. The system board shall meet as often as necessary. The system board shall be subject to the Oklahoma Open Meeting Act, Section 301 et seq. of Title 25 of the Oklahoma Statutes. The board shall adopt rules for the transaction of business and keep a record of its functions and activities which shall be a public record. A majority of the board membership shall constitute a quorum.

**Historical Data**

A. Every rural single county library system board shall have all powers necessary or convenient to accomplish its purpose including the following:

1. To operate and maintain a library system and to adopt rules and regulations;

2. To purchase, lease, or otherwise acquire land or buildings for library services;

3. To erect, maintain, and operate public library buildings at one or more places;

4. To accept transfer of any existing public library or libraries by lease or other conveyance;

5. To acquire by purchase or otherwise books and other personal property customarily used in the operation of public libraries including necessary motor vehicles;

6. To sell and dispose of personal property acquired by purchase or any other means when by proper resolution the board finds that said property is not needed for library purposes;

7. To acquire, accept, hold, and convey legal title to interest in real property in the name of the system board; deeds or other conveyances of said interests in real property shall be executed for and on behalf of the system board by the chair and shall be attested by the secretary upon proper resolution of the board;

8. To accept or decline donations tendered to the library system;

9. To administer the expenditures of any funds which may become available for library purposes;

10. To establish a schedule of fees to cover various services rendered;

11. To contract for professional services, including legal counsel and independent certified public or certified municipal accounting services, within the limits of the board's appropriations; provided this paragraph shall not be construed to preclude the use of the appropriate district attorney for legal counsel and the State Auditor and Inspector for auditing services;
12. To apply, contract for, and receive any allocations of funds which may be available to the system board for library and library-related purposes and services under the laws and regulations of the United States, the State of Oklahoma, or any other state, organization, agency, instrumentality or subdivision of these entities, and to undertake or contract for joint activities or programs with the United States, the State of Oklahoma or any other state, organization, agency, instrumentality, or subdivision of these entities pertaining to library or library-related purposes or services; and to prepare and submit plans, specifications, reports or applications, to execute any agreements, to employ, fix duties and compensation of personnel and to administer and direct any programs, plans or projects in connection with any of the activities described in this paragraph;

13. To enter into agreements with school districts in any area served by the library system upon such terms as may be mutually agreed. The agreement shall prescribe equitable charges for the cost to serve schools which include on-site costs of library collection and library automation and the cost of providing assigned staffing which meets the certification requirements for school library media programs;

14. To borrow money on the credit of the system board of trustees for a term not to exceed one (1) year;

15. To do all other things necessary or desirable to carry out the purposes and provisions of this act; and

16. When available, have access to a statewide library telecommunications network.

B. The system board shall prepare an annual budget which shall be filed on or before June 1 with the board of county commissioners, the county excise board, the State Auditor and Inspector, the Oklahoma Department of Libraries, the State Board of Equalization, and cities and towns that participate in financial support of the system. The system board shall submit an annual audit of its income and expenditures within ninety (90) days following the close of the fiscal year to the board of county commissioners, the county excise board, the State Auditor and Inspector, the Oklahoma Department of Libraries, the State Board of Equalization, and cities and towns that participate in financial support of the system.

C. If a rural single county library system is abolished, the assets shall be disposed of by the board of county commissioners with the approval of the Oklahoma Department of Libraries Board.

D. Funds levied and collected pursuant to Section 10A of Article X of the Oklahoma Constitution for the purpose of creating and maintaining a rural single county library system shall be controlled and administered by the system board.

E. Funds from federal, state, county and city governments and from other sources shall be deposited in a separate library account following procedures as may be agreed upon by
the contributing agency, the system board, and the Oklahoma Department of Libraries Board.

F. Vouchers may be drawn by officers or employees as prescribed by the system board. Each officer or employee allowed to draw vouchers shall give a faithful performance bond approved by the system board in an amount determined by the board equal to the estimated largest single disbursement to be made by the officer or employee. Premiums for such bond may be paid from funds of the library system.

**Historical Data**

A. The rural single county library system board shall appoint a librarian of the library system on the basis of merit and experience. In counties with a population of twenty thousand (20,000) or more, the librarian shall be a graduate of a library school accredited by the American Library Association. In counties with a population of less than twenty thousand (20,000), during the first two (2) years after formation of a system the board may appoint a librarian who is not a graduate of a library school accredited by the American Library Association; provided, within five (5) years of formation of the system the librarian must graduate from a library school accredited by the American Library Association in order to continue as librarian. Subsequent librarians appointed in counties with a population of less than twenty thousand (20,000) must be graduates at the time of appointment of a library school accredited by the American Library Association.

B. The librarian shall be the administrative, executive and supervisory officer of the library and secretary to the system board. The librarian shall serve at the discretion of the system board.

C. The librarian may appoint and remove staff members and other employees.

D. The librarian and other employees of the system board may participate in employee retirement and health insurance programs offered by the county for county employees or the state for state employees. The costs of employee participation in the county or state programs shall be paid by the system board from library funds.

**Historical Data**

The county commissioners of the counties of this state shall be overseers of the indigent for their respective counties, and shall perform all the duties with reference to the indigent of their counties that may be prescribed by law and under such restrictions as the county commissioners shall consider most advantageous for the interests of their respective counties and the welfare of the people therein.

**Historical Data**

Title 56. Poor Persons
Chapter 3
§ 32 - Duties of Overseers of Indigent.

The overseers of the indigent in each county shall have the oversight and care of all the indigent persons in their county so long as such persons remain a county charge. Such overseers shall see that the indigent are taken care of in the manner provided by law, and under such restrictions as the county commissioners shall consider most advantageous for the interests of their respective counties and the welfare of the people therein.

Historical Data

Title 56. Poor Persons
Chapter 3
§ 32.1 - Establishment of Human Services Center or Social Services Center.

Cite as: O.S. §, __ __

In all counties of this state having a population in excess of two hundred thousand (200,000), as shown by the last Federal Decennial Census, the boards of county commissioners are hereby given authority in their respective counties to establish a department which shall be known as the "Human Services Center" or "Social Services Center," wherein may be housed the "Indigent Care Facility" and any other services for the care of the indigent which the board of county commissioners may deem to be in the best interests of their respective counties and the welfare of the people therein.

Historical Data

Title 56. Poor Persons
Chapter 3
Section 32.2 - Employment of Director of Human Services/Social Services.

Cite as: O.S. §, __ __

A. Whenever, under the provisions of Section 5 of this act, a Human Services Center or Social Services Center for the indigent has been established in a county by the board of county commissioners, the board shall employ a person who is a resident of the county in which the center is established to take charge of such center upon such terms and under such restrictions as the board shall consider most advantageous for the interests of their respective counties and the welfare of the people therein. Such person shall also serve as overseer of the indigent.

B. The person so employed shall be called the Director of Human Services/Social Services of said center and shall be appointed wholly on the basis of ability and experience qualifying him or her for the position of director. The director shall serve at the pleasure of the board and the salary of the director shall be fixed by the board of county commissioners. The salary of the director shall be exempt from the provisions of the comprehensive salary code as provided in Section 180.67 of Title 19 of the Oklahoma Statutes, but shall not exceed ninety percent (90%) of the salary of the county commissioner.

Historical Data

A. A person employed as a pharmacist by a board of county commissioners to distribute medical prescriptions and medical supplies to indigents in any county of this state having a population greater than three hundred fifty thousand (350,000) persons according to the last federal decennial census, shall receive as compensation a salary to be fixed by the board of county commissioners for his or her services. Such compensation shall be paid out of the general operating fund of the county. The compensation of the pharmacist shall be exempt from the provisions of the Comprehensive Salary Code as provided in Section 180.67 of Title 19 of the Oklahoma Statutes.

B. The board of county commissioners of any county of this state having a population greater than five hundred thousand (500,000) persons according to the last Federal Decennial Census, may employ an Oklahoma licensed allopathic or osteopathic doctor to provide professional medical services, as directed by the commissioners, for indigent patient care and care for adult and juvenile offenders. The allopathic or osteopathic doctor shall also provide education, training, and other necessary services, as directed by the commissioners, to enhance the health and well-being of county employees and county citizens. Compensation for an allopathic or osteopathic doctor who is employed by the county shall be set by the board of county commissioners and paid out of the general operating fund of the county. The compensation of an allopathic or osteopathic doctor employed by the commissioners shall be exempt from the provisions of the Comprehensive Salary Code pursuant to Section 180.67 of Title 19 of the Oklahoma Statutes.

C. The pharmacist or allopathic or osteopathic doctor shall be covered by the blanket bond of the county.

Historical Data

Added by Laws 2002, HB 2095, c. 40, § 1, emerg. eff. April 11, 2002; Amended by Laws 2003, HB 1145, c. 45, § 1, eff. November 1, 2003 (superseded document available).
Every county of this state shall relieve and support all indigent persons lawfully residing therein, whenever they shall actually need assistance, and shall allow such temporary relief to persons not residing therein as shall be actually necessary pending the ascertainment of his or her legal residence. The boards of county commissioners of the respective counties of this state may, if they deem it to be in the best interests of the county, purchase land for a county indigent care facility and erect such buildings and make such other improvements thereon as shall be necessary to establish a county indigent care facility for such indigent of the county. The board of county commissioners is hereby given authority in their respective counties to place all indigent persons who are desirous of, needing and entitled to support from the county in such facility; and to receive into such facility all indigent and homeless persons who are in need of shelter or a place to convalesce; provided, however, that the boards of county commissioners shall not establish any county indigent care facility in any county of this state, having a valuation of less than Seven Million Dollars ($7,000,000.00), at a greater expense to the county, for lands and improvements thereon, than the sum of Five Thousand Dollars ($5,000.00); in counties having a valuation of more than Seven Million Dollars ($7,000,000.00), and less than Fifteen Million Dollars ($15,000,000.00), at a greater expense to the county, for lands and improvements thereon, than the sum of Ten Thousand Dollars ($10,000.00); in counties having a valuation of Fifteen Million Dollars ($15,000,000.00), and up to Fifty Million Dollars ($50,000,000.00), at a greater expense to the county, for lands and improvements thereon, than the sum of Fifteen Thousand Dollars ($15,000.00); and in counties having Fifty Million Dollars ($50,000,000.00), valuation or more, at a greater expense to the county, for lands and improvements thereon, than the sum of Forty Thousand Dollars ($40,000.00), without having submitted the proposition for the establishment of such facility to a vote of the people of the county at some general election, at which it shall take a majority of all votes cast to carry the proposition.

**Historical Data**

Title 56. Poor Persons
Chapter 3
§ 34 - County May Rent Indigent Care Facility.

Cite as: O.S. §, __ __

Such counties of the State of Oklahoma as are not ready or able to purchase or erect an indigent care facility, but which desire a place to keep the indigent of the county together, are authorized to rent a suitable place and establish an indigent care facility in all other respects the same as though such county or counties had purchased an indigent care facility, and thus obtained a facility for the indigent, except that instead of levying a tax to pay for such facility, the overseers shall levy a tax annually to pay the rental of such facilities.

Historical Data

It shall be the duty of the overseers of the indigent in counties where no common indigent care facility is established, two (2) weeks next preceding the first Monday of April, in each year, to give public notice by having published in the newspaper or newspapers in their respective counties, or in case no such newspaper is published in the county, by posting upon three public places in the county, an advertisement certifying the indigent that are to be provided for and asking for sealed proposals for their maintenance during the coming year. The sealed proposals shall be opened and acted upon by the overseers of the indigent at their regular meeting, beginning on the said first Monday in April; but nothing herein contained shall prohibit any overseers of the indigent from receiving and accepting propositions at any time for the keeping of such indigent persons as may in the interim become a county charge, or of rejecting the propositions of such persons as they know to be unable to fulfill their obligations to the indigent.

**Historical Data**

Title 56. Poor Persons
Chapter 3
§ 54 - Sickness or Death of Poor Stranger.

A. It shall be the duty of the overseers of the poor, on complaint made to them that any person not an inhabitant of their county is lying sick therein or in distress, without friends or money, so that he will likely suffer, to examine into the case of such person and grant such temporary relief as the nature of the same may require; and if any person shall die within any county, who shall not have money or means necessary to defray his funeral expenses, it shall be the duty of the overseers of the poor of such county to employ some person to provide for and superintend the burial of such deceased person. Public cemeteries shall provide a burial plot at no cost at the request of the overseers of the poor or the person employed by the overseers of the poor to provide for and superintend the burial. Public cemeteries shall also provide the service of opening and closing the grave for the purpose of interring the remains of the poor or indigent person. The overseers of the poor of each county shall establish the necessary and reasonable expenses of the opening and closing services which shall be paid by the county treasurer upon the order of such overseers.

B. As used in this section, "public cemeteries" means cemeteries located in any county with a population of three hundred thousand (300,000) or more, according to the latest Federal Decennial Census, which sell burial plots to the general public and which are exempt from taxation under the laws of this state. "Public cemeteries" shall not include any municipal, fraternal, religious, rural, community, township, state, county or nonprofit cooperative cemeteries, or free community burial grounds.

Historical Data

Title 19. Counties and County Officers
Chapter 17
§ 781 - Bonds - County Hospitals.

Cite as: O.S. § __ __

All counties in the State of Oklahoma are hereby authorized to issue bonds for the purpose of purchasing sites, erecting and constructing county hospitals, including alterations, additions to, and enlargements of existing hospital buildings in such county, such bonds to be issued as hereinafter provided.

Historical Data

Upon the adoption by the county commissioners of a resolution declaring the necessity therefor, or whenever twenty percent (20%) of the qualified voters of any county of this state, as determined by the last previous general election, shall petition the board of county commissioners of such county to call an election for the purpose of issuing bonds to purchase sites, erect and construct county hospitals, including alterations, additions to and enlargement of existing hospital buildings, it shall be the duty of said county commissioners to call an election and give notice thereof in two (2) daily or weekly newspapers of general circulation published at the county seat of the county; provided, that if there be one daily or weekly newspaper published in such county, in that event one shall be sufficient, and such notices shall be published for four (4) consecutive weeks. If there is no daily or weekly newspaper published in such county, then printed notices shall be posted in one of the most public places in each voting precinct of the county at least thirty (30) days prior to said election. Said petition calling for said election shall name the amount of bonds to be issued and shall state the time of holding said election, which shall not be less than thirty (30) days from the first publication of any notice or the posting of said notice, and shall state for what purposes the hospital is to be used.

Historical Data

Said election shall be held at the time designated in said notice, at which printed ballots shall be cast, on which shall be printed "For Bonds" and "Against Bonds."

**Historical Data**

Added by Laws 1919, c. 273, p. 387, § 3.
If at said election three-fifths of the voters voting thereon shall vote in favor of the issuance of hospital self-liquidating revenue and/or general obligation bonds, the board of county commissioners shall proceed at once to the issuing of same and shall deposit the bonds in the treasury of the county, the treasurer being responsible and chargeable therefor on his official bond. The board of county commissioners shall proceed to sell said bonds and deposit the proceeds from the sale thereof in the treasury of said county which money shall be paid out by the treasurer upon the orders of the board of county commissioners from time to time as the same shall be needed; provided, however, that said bonds shall not be sold for less than par value thereof and accrued interest thereon.

**Historical Data**

Title 19. Counties and County Officers

Chapter 17

§ 785 - Issuance of Bonds - Interest.

Bonds issued as herein provided shall be made payable and be issued as provided by law, bearing interest at a rate not to exceed the maximum rate provided by Section 498.1 of Title 62 of the Oklahoma Statutes.

Historical Data

As to general obligation bonds, it shall be the duty of the officers charged by law with the levying of taxes for county purposes to levy annually an amount sufficient to pay the interest due each year on the bonds issued hereunder and at the proper time, and in addition thereto, to levy an amount sufficient to pay part of the principal as the same becomes due.

The board of control shall, at the written request of the board of county commissioners before the end of each fiscal year, file with the board of county commissioners a report of their proceedings with reference to such hospital, and shall also file a financial statement and estimate of needs, and shall at the proper time certify the amount necessary to maintain and improve said hospital for the ensuing year.

The excise board of any county in this state which operates a county hospital shall make an annual levy of not less than one-fourth of one mill on all the taxable property of the county, the proceeds of which shall be credited by the county treasurer to the county hospital fund, the purpose of this levy being to supply funds for the care of the county charity patients, and shall levy annually an amount sufficient to maintain such county hospital.

Provided, that in considering and fixing appropriations the excise board shall take into account as an item of income from sources other than ad valorem tax the gross operating receipts of the hospital for the previous fiscal year.

As to self-liquidating revenue bonds, any county may, by its board of county commissioners, issue negotiable revenue bonds of the county, for the purpose of constructing a county hospital, or making alterations or additions to a county hospital. Such revenue bonds shall be issued in the same manner as revenue bonds issued by an independent school district to construct recreational facilities under the provisions of Title 70 of the Oklahoma Statutes, Sections 821.1 through 821.9, inclusive. The bonds shall be secured by a pledge of and shall be payable from the net revenues of the county hospital. Provided, that the hospital shall be operated in the same manner as a county hospital constructed from the proceeds of general obligation bonds.

**Historical Data**

Out of the proceeds of said bonds the county commissioners shall proceed to purchase a suitable site for the erection of such county hospital and to erect said building on said site, or to alter, add to, or enlarge existing hospital buildings in accordance with the plans and specifications to be prepared by an experienced architect and submitted to said board of county commissioners, which plans and specifications shall have been approved by the board of control hereinafter created. Said board of control shall be responsible for selecting an experienced licensed architect.

*Historical Data*

Title 19. Counties and County Officers
Chapter 17
§ 788 - Contracts - Bids - Notice - Preference - Uncompleted Contracts - Payment of Personal Property Taxes.

Cite as: O.S. §, __ __

(a) All contracts for county hospital construction work, alteration, additions, or repairs exceeding Five Thousand Dollars ($5,000.00) in any calendar year, shall be let to the lowest responsible bidder or bidders after notice of publication in a newspaper of general circulation published in the county where the work is to be done in two consecutive weekly issues of the newspaper. Each bid shall be accompanied by a certified or cashier's check equal to five percent (5%) of the bid or Ten Thousand Dollars ($10,000.00), whichever is the smaller, which shall be deposited with the board of control as a guaranty, and forfeited to the county treasurer to the credit of the county hospital fund in the event the successful bidder fails to comply with the terms of the proposal, and returned to the successful bidder on execution and delivery of the bond herein provided for, and the checks of the unsuccessful bidders shall be returned to them in accordance with the terms of the proposal.

(b) All notices of the letting of contracts under this section shall state the time and place bids will be received and opened. Such bids shall be sealed and opened only at the time and place mentioned in the notice and in the presence of a majority of the members of the board of control. The successful bidder for the construction of the work shall enter into a contract on a form furnished and prescribed by the board of control and shall give good and sufficient performance bond in a sum equal to the contract price, to the county, with sureties approved by the board of control, to insure the proper and prompt completion of the work in accordance with the provisions of the contract and the plans and specifications; bonds shall also be posted to protect against unpaid claims of subcontractors, laborers, and suppliers. Provided, that if in the opinion of a majority of the board of control, the lowest responsible bid or bids for the construction herein authorized to be constructed shall be excessive, then and in that event the board of control shall have the right to reject any or all bids and to readvertise the same for additional bids. The board of control within its discretion and where it is in the best interests of hospital construction, may extend a contract not to exceed ten percent (10%) of the length and extent of the original project, such extension work to be paid for at a price not greater than the contract unit basis. No work shall be initiated until the contractor furnishes the board with certificates of insurance for workmen's compensation, public liability and builders' risk.

(c) When quality and prices are equal preference shall be given materials produced within the State of Oklahoma, and preference shall also be given construction contractors domiciled, having and maintaining offices in and being citizen taxpayers of the State of Oklahoma.
(d) When any contract for the construction or improvement of a county hospital has not
been carried out, or work thereunder has been suspended by virtue of an order or
directive of any officer or agency of the federal or state government, issued under
authority vested in or delegated to such officer or agency, or if the contractor defaults, the
board shall proceed against the contractor and/or his bonds, if he has caused the
postponement or cancellation of the contract, and the board shall then have the right to
advertise in the manner provided for hereinabove to relet the contract for the
uncompleted portion.

(e) Five percent (5%) of the total amount of money due under contract with the board of
control for county hospital construction work shall be retained by the board until the
contractor to whom payment is due files with the board a certified copy of a personal tax
receipt, showing payment of personal property taxes due on the contractor's equipment
and supplies, from the county treasurer of the county wherein the property is assessed, or
is required to be assessed, and evidence of having proper workmen's compensation
coverage for employees as provided by Title 85 of the Oklahoma Statutes, Section 61
[85-61].

**Historical Data**

Added by Laws 1919, c. 273, p. 388, § 9. Amended by Laws 1939, p. 221, § 2; Laws
1963, c. 72, § 1; Laws 1970, c. 286, § 5, emerg. eff. April 27, 1970.
A. It shall be the duty of the board of county commissioners to place the management and control of a county hospital either under a board of control composed of five, seven, or nine members, or to lease the hospital and equipment therein to a public trust or to an organization authorized to transact business in this state, the principal purpose of which is providing health care services and which can demonstrate to the board of county commissioners its financial and managerial ability to operate the hospital.

B. Unless the hospital is to be leased as provided in this section, the board of county commissioners shall appoint the members of the board of control who shall be residents of the county, not more than three of whom may be residents of the city or town in which the hospital is located. Members of the board of control shall hold office, as follows: Five-member board - one for one (1) year; two for two (2) years; and two for three (3) years. Seven-member board - two for one (1) year; two for two (2) years; and three for three (3) years. Nine-member board - three for one (1) year; three for two (2) years; and three for three (3) years. The board of county commissioners shall appoint successors for members of the board of control whose terms have expired. Successors shall serve for a term of four (4) years; provided, the board of county commissioners may at their discretion call an election for the purpose of electing such successors with the cost of the election to be paid for by the county. Filings for election shall be made with the county election board which shall conduct the election. No member of the board of control shall hold any state, county or city elective office while serving on the board of control. Members of the board of control shall receive no salary or compensation for their services, but may be reimbursed for any actual and necessary expenditures incurred in the performance of their duties upon presentation of an itemized statement of such expenses duly verified, filed with the secretary, if every attending member of the board votes in the affirmative at any regular board meeting. Vacancies in the board of control occasioned by removal, resignation or otherwise shall be filled in like manner as original appointments, to hold office during the unexpired term for which the member was appointed.

C. 1. If, by a two-thirds (2/3) vote, the board of county commissioners determines that it is in the best interest of the county, it may in lieu of operation of the hospital through a board of control lease the hospital and equipment therein to an organization authorized to transact business in this state, the principal purpose of which is providing health care services, and which can demonstrate to the board of county commissioners its financial and managerial ability to operate the hospital.

2. The lease shall require that the lessee shall be responsible for all costs of operation and maintenance.
3. The lessee is specifically authorized to mortgage, with appropriate remedies, including the right of foreclosure, its leasehold interest in the real and personal property comprising the hospital and equipment for the purpose of securing or refunding indebtedness incurred in connection with the related hospital or equipment.

4. a. If the lessee is a public trust, the lessee, by a two-thirds (2/3) vote of its board of trustees and with the approval of the board of county commissioners by a two-thirds (2/3) vote, may assign its leasehold interest or sublease the real and personal property comprising the hospital and equipment to an organization authorized to transact business in this state, the principal purpose of which is providing health care services, and which can demonstrate to the board of trustees and to the board of county commissioners its financial and managerial ability to operate the hospital.

b. If the lessee is other than a public trust, the lessee, by a two-thirds (2/3) vote of the lessee's governing board and with the approval of the board of county commissioners by a two-thirds (2/3) vote, may assign its leasehold interest or sublease the real and personal property comprising the hospital and equipment to a public trust or to an organization authorized to transact business in this state, the principal purpose of which is providing health care services and which can demonstrate to the board of county commissioners its financial and managerial ability to operate the hospital.

D. Any lease, sublease, or assignment of leasehold interests executed prior to the effective date of this act that meets the requirements of this section is hereby declared to be valid.

**Historical Data**

(a) Upon the appointment of a board of control to manage a county hospital, the members of the board of control shall within ten (10) days after their appointment qualify by taking an oath in the form required of county officers, organizing the board of control by the election of one as chairman, one as vice-chairman, one as secretary, and one as treasurer, however, the secretary and treasurer may be the same person, and electing or appointing such other officer or officers as they may deem necessary, but only the treasurer shall be bonded. The proportional share of the county blanket bond premium for such person shall be paid out of the county hospital fund. Every one (1) year thereafter, at the first meeting of the board of control following the appointment or reappointment of board members, a reorganization meeting shall be held and officers selected as hereinbefore stated. Such board of control shall hold meetings at least once each month, shall keep a complete record of all its proceedings, and a majority of said board shall constitute a quorum for the transaction of business. The district attorney, or his assistant, shall serve as attorney for the board of control without additional compensation, however, the board may employ other counsel and pay for such service from the general funds of such hospital, provided a majority of the board shall determine such employment to be in the best interest of the hospital. No member of the board of control shall have a personal pecuniary interest either directly or indirectly in any purchases or contracts for said hospital unless the same are purchased or awarded by competitive bids.

(b) The board of control shall in management of a county hospital:

1. Have exclusive control, supervision, care and custody of the grounds, property, and buildings purchased, constructed, leased, or set apart for such hospital purposes.

2. Employ a competent administrator as the executive officer of the hospital and fix his compensation. He shall be covered by the county blanket bond and the proportional share of the premium shall be paid out of the county hospital fund.

3. Establish the fiscal year of the hospital and, not later than ninety (90) days after close of the fiscal year, file with the county clerk of said county a report of the proceedings with reference to such hospital and a statement of all receipts and expenditures during the preceding fiscal year, and shall adopt a budget, such budget to show the amount necessary to maintain and improve said hospital for the ensuing fiscal year. A complete audit to be required at the end of each fiscal year is to be performed by a licensed accountant.
4. Cause not less than one of its members to visit and inspect said hospital at least once each month. It shall be the duty of the board of control to admit, upon recommendation of a physician, without expense to the patient, all county charity patients certified to be such by said board of control, in need of medical or surgical treatment; and all other patients admitted to said hospital for treatment shall be charged a just and reasonable price for their medical and surgical treatment while in the custody of said hospital.

5. Adopt a policy of admission of patients for said county hospital.

6. Have authority to authorize said hospital to be a member of and maintain membership in any local, state, or national group association organized and operated for the promotion of the public health and welfare or the advancement of the efficiency of hospital administration and in connection therewith to pay dues and fees therefor from the county hospital fund.

7. Have authority to establish or participate in health related educational programs.

8. Have authority to procure and pay out of the county hospital fund premiums on any and all insurance policies required for the prudent management of the hospital, including but not limited to public liability, professional malpractice liability, workmen's compensation, vehicle liability, life, health and accident plans, and to make contributions to the Public Employees' Retirement System of the state. Said insurance may include as additional insureds the board of control and employees of the hospital.

9. Determine when there is a surplus in any of the funds of the hospital and if so determined may invest such surplus in United States Government Bonds or insured securities or in insured time deposits until such time as in the judgment of the board of control it is deemed advisable to use such funds for hospital purposes, including but not limited to the purchase of equipment, repair, remodeling, or new construction of hospital property.

10. Either as a board or through the administrator, use reasonable diligence and efforts to make collections of accounts for hospital services rendered.

11. Have authority to adopt such bylaws, rules and regulations as they deem desirable for their own guidance and the administration of the hospital, not inconsistent with the law.

12. Do all things necessary for the management, control, and government of said hospital and exercise all the rights and duties pertaining to hospital boards generally, unless such rights are specifically denied or prohibited by law.

(c) In the operation of a county hospital by the board of control the following funds shall be established in connection with a county hospital:

1. The proceeds from the sale of bonds as provided in Section 784 of this title, shall be deposited in a fund known as the "county hospital bond fund" in the treasury of the
county, which shall be paid out by the county treasurer upon the orders of the board of county commissioners from time to time as the same is needed.

2. The proceeds from the tax levy provided by Section 786 of this title, and funds received by the hospital for services or otherwise not specifically designated to a special fund by the board of control shall be deposited in the treasury of the county in the "county hospital fund". Current receipts by the hospital, including tuition fees of any school operated by the hospital, shall be deposited in said fund at least every week. Such money in the "county hospital fund" shall be paid out only upon itemized and acknowledged claims duly approved by the board of control or in the procedure prescribed by said board by warrants drawn by the administrator or such other person as may be designated by the board of control, which warrants must be authenticated by the treasurer of the board of control or a duly qualified officer of the board of control. If a county hospital shall operate a home for nurses, then the current receipts of said home for nurses shall be deposited with the county treasurer in the Home for Nurses Fund.

(d) The board of control may by resolution establish such other funds as it deems advisable for the efficient and proper management of the hospital, which may or may not be in the county treasury, and prescribe the procedure for the handling, expending, and withdrawal of such funds. All checks to be signed by the administrator or his assistant and one member of the board of control.

1. If a majority of the board of control shall vote in favor of the establishment of a refund account, then the board shall designate a bank, and set up an account. Thereafter, when it becomes necessary to refund monies to a patient for the overpayment of an account, a check shall be drawn on said refund account, and after said check has been signed by the administrator or his designee and one member of the board of control, the same shall be delivered to said patient. The account may be replenished as deemed necessary.

After the establishment of said account, the administrator shall certify the list of actual refunds which have been made to patients during the interim since last approval. Upon acceptance by the board of control, the certified list of refunds shall be used to support the preparation of a warrant to be drawn on the county treasurer and charged to county hospital fund for the replenishment of said refund account.

2. If a majority of the board of control shall vote in favor of the establishment of a salary account, the board shall then designate a bank covered by F.D.I.C., set up an account, and deposit a warrant drawn upon the "county hospital fund", not to exceed One Thousand Dollars ($1,000.00) in amount, to open the account, and the necessary resolutions requisite to the establishment of an account shall be performed. Thereafter, as soon as the complete payroll has been prepared, a warrant shall be drawn upon the "county hospital fund" for the amount of the payroll and deposited in the salary fund of _______ Hospital. The individual payroll checks shall be signed by the administrator or his designee and one member of the board of control.
3. If a majority of the board of control shall vote in favor of the establishment of a nursing home operating account, then a bank account shall be opened in a bank designated as a state or county depository.

Thereafter the board of control shall draw a warrant on the county treasurer to be charged to the nursing home fund, said warrant to be in the exact amount of a certified list of current obligations of said nursing home. Said list shall be drawn by the administrator and certified by him to the board of control and shall contain the details of all expenditures to be made for the nursing home for the previous months' operations including salaries.

The proceeds of said warrant shall then be deposited in the nursing home operating account in the bank above designated. Thereafter the administrator shall prepare individual checks in payment of the list of current obligations. Provided, however, that said checks shall be signed by the administrator and by one member of the board of control.

4. If a majority of the board of control shall vote in favor of the establishment of a petty cash account, then a warrant shall be drawn on the county treasurer in an amount not to exceed the sum of One Hundred Dollars ($100.00). The warrant shall be charged by the county treasurer to the hospital fund. The proceeds of said warrant shall be used for the payment of small bills for freight, postage due, minor expenses, et cetera, all of a minor amount; and the hospital shall secure proper receipts for the disbursement of said proceeds.

Thereafter, the administrator shall certify the list of petty expenditures, and, after approval by the board of control, a warrant shall be drawn on the county treasurer, county hospital fund, for the replenishment of said petty cash account.

Likewise, and in the same manner, a petty cash account may be established in any nursing home or related institution of the same if operated by the hospital.

5. If a majority of the board of control shall vote in favor of the use of a facsimile signature machine in signing checks upon the "county hospital fund" or any other fund, a machine shall be utilized to imprint the facsimile signature of the administrator and the treasurer of the board of control upon said checks. Proper procedures must be implemented to control the use of the signature machine; such controls to be established by the board of control. Any person having a key to operate the machine shall be bonded by the county blanket bond and the company furnishing the machine shall furnish a surety bond in an amount not less than Ten Thousand Dollars ($10,000.00) to protect and indemnify against bogus or forged checks or warrants from being issued from the machine.

(e) Any unencumbered balances in any of the funds of the county hospital at the close of the fiscal year shall not lapse, but shall be carried forward to the next fiscal year.
(f) The provisions of the Oklahoma Statutes relative to counties or funds of counties, except Sections 781 et seq. of this title shall not be applicable to county hospitals.

**Historical Data**

Title 80. United States
§ 34.1 - Authority To Purchase, Lease Or Receive As Gift - Competitive Bidding Not Required.

This state, its departments, boards, commission, institutions, and state agencies, political subdivisions, and school districts of the state may purchase, lease, or receive as gifts or donations, any surplus property offered for sale, lease, or donation by the United States Government or any of the agencies thereof, pursuant to the applicable provisions of the "Surplus Property Act of 1944", or amendments thereto, or any act providing for the disposal of surplus property enacted by the Congress of the United States. Laws requiring the state or any of its political subdivisions to purchase property, goods, wares, or merchandise under the terms of competitive bid statutes shall not apply to the purchase of surplus property as provided in this act.

Historical Data

Laws 1947, p. 619, § 1, emerg. eff. May 8, 1947; Amended by Laws 2000, HB 1905 c. 218. § 5, eff. November 01,2000
A. The municipal governing body, in its discretion, may provide for the payment of the cost for improving street intersections and alley crossings out of the general revenues.

B. The State Highway Commission is authorized in its sole discretion to enter into agreements with the governing body of any municipality for participation with State Highway Construction and Maintenance Funds in the cost of any improvements on streets which are a part of the State Highway System. Such agreements may provide for the award and supervision of the contract by the municipality. The state's share of the cost is to be due and payable upon completion of the project.

C. Any board of county commissioners, in its discretion, may enter into agreements with the governing body of any municipality for participation with County Highway Funds in the cost of any improvements on streets which are in the limits of the municipality and are part of the County Highway System. Such agreements may provide for the award and supervision of the contract by the municipality. The county's share of the cost is to be due and payable upon completion of the project.

**Historical Data**

Title 11. Cities and Towns
Chapter 1
Municipal Code
Article Article XXXVI
§ 36-113 - Municipalities Under 5,000 or 2,500 Population - Construction, Improvement, Repair or Maintenance of Street

Cite as: O.S. §, __ __

A. The Department of Transportation may, or the board of county commissioners of any county or federally recognized tribal government shall, by agreement with the governing body of a municipality having a population less than five thousand (5,000), construct, improve, repair or maintain any of the streets of the municipality.

B. Subject to the provisions of Section 339 of Title 19 of the Oklahoma Statutes, the board of county commissioners may construct, improve, repair, or maintain any of the streets of a municipality having a population of less than five thousand (5,000).

C. Subject to the provisions of Section 339 of Title 19 of the Oklahoma Statutes, the board of county commissioners may construct, improve, repair or maintain any of the streets of a municipality having a population of less than fifteen thousand (15,000) if the county has passed a sales tax with the proceeds earmarked to construct, improve, repair or maintain any of the streets or roadways of such county.

Historical Data

Title 74. State Government
Chapter 2
§ 18b - Duties Of Attorney General - Counsel Of Corporation Commission As Representative On Appeal From Commission.

Cite as: O.S. §, __ __ __

A. The duties of the Attorney General as the chief law officer of the state shall be:

1. To appear for the state and prosecute and defend all actions and proceedings, civil or criminal, in the Supreme Court and Court of Criminal Appeals in which the state is interested as a party;

2. To appear for the state and prosecute and defend all actions and proceedings in any of the federal courts in which the state is interested as a party;

3. To initiate or appear in any action in which the interests of the state or the people of the state are at issue, or to appear at the request of the Governor, the Legislature, or either branch thereof, and prosecute and defend in any court or before any commission, board or officers any cause or proceeding, civil or criminal, in which the state may be a party or interested; and when so appearing in any such cause or proceeding, the Attorney General may, if the Attorney General deems it advisable and to the best interest of the state, take and assume control of the prosecution or defense of the state's interest therein;

4. To consult with and advise district attorneys, when requested by them, in all matters pertaining to the duties of their offices, when said district attorneys shall furnish the Attorney General with a written opinion supported by citation of authorities upon the matter submitted;

5. To give an opinion in writing upon all questions of law submitted to the Attorney General by the Legislature or either branch thereof, or by any state officer, board, commission or department, provided, that the Attorney General shall not furnish opinions to any but district attorneys, the Legislature or either branch thereof, or any other state official, board, commission or department, and to them only upon matters in which they are officially interested;

6. At the request of the Governor, State Auditor and Inspector, State Treasurer, or either branch of the Legislature, to prosecute any official bond or any contract in which the state is interested, upon a breach thereof, and to prosecute or defend for the state all actions, civil or criminal, relating to any matter connected with either of their Departments;

7. Whenever requested by any state officer, board or commission, to prepare proper drafts for contracts, forms and other writing which may be wanted for the use of the state;
8. To prepare drafts of bills and resolutions for individual members of the Legislature upon their written request stating the gist of the bill or resolution desired;

9. To enforce the proper application of monies appropriated by the Legislature and to prosecute breaches of trust in the administration of such funds;

10. To institute actions to recover state monies illegally expended, to recover state property and to prevent the illegal use of any state property, upon the request of the Governor or the Legislature;

11. To pay into the State Treasury, immediately upon its receipt, all monies received by the Attorney General belonging to the state;

12. To keep and file copies of all opinions, contracts, forms and letters of the office, and to keep an index of all opinions, contracts and forms according to subject and section of the law construed or applied;

13. To keep a register or docket of all actions, demands and investigations prosecuted, defended or conducted by the Attorney General in behalf of the state. Said register or docket shall give the style of the case or investigation, where pending, court number, office number, the gist of the matter, result and the names of the assistants who handled the matter;

14. To keep a complete office file of all cases and investigations handled by the Attorney General on behalf of the state;

15. To report to the Legislature or either branch thereof whenever requested upon any business relating to the duties of the Attorney General’s office;

16. To institute civil actions against members of any state board or commission for failure of such members to perform their duties as prescribed by the statutes and the Constitution and to prosecute members of any state board or commission for violation of the criminal laws of this state where such violations have occurred in connection with the performance of such members' official duties;

17. To respond to any request for an opinion of the Attorney General's office, submitted by a member of the Legislature, regardless of subject matter, by written opinion determinative of the law regarding such subject matter;

18. To convene multicounty grand juries in such manner and for such purposes as provided by law; provided, such grand juries are composed of citizens from each of the counties on a pro rata basis by county;

19. To investigate any report by the State Auditor and Inspector filed with the Attorney General pursuant to Section 223 of this title and prosecute all actions, civil or criminal,
relating to such reports or any irregularities or derelictions in the management of public funds or property which are violations of the laws of this state;

20. To represent and protect the collective interests of all utility consumers of this state in rate-related proceedings before the Corporation Commission or in any other state or federal judicial or administrative proceeding;

21. To represent and protect the collective interests of insurance consumers of this state in rate-related proceedings before the Insurance Property and Casualty Rate Board or in any other state or federal judicial or administrative proceeding; and

22. To certify local crimestoppers programs qualified to receive repayments of rewards pursuant to Section 991a of Title 22 of the Oklahoma Statutes.

23. To investigate and prosecute any criminal action relating to insurance fraud, if in the opinion of the Attorney General a criminal prosecution is warranted, or refer such matters to the appropriate district attorney.

B. Nothing in this section shall be construed as requiring the Attorney General to appear and defend or prosecute in any court any cause or proceeding for or on behalf of the Oklahoma Tax Commission, the Board of Managers of the State Insurance Fund, or the Commissioners of the Land Office.

C. In all appeals from the Corporation Commission to the Supreme Court of Oklahoma in which the state is a party, the Attorney General shall have the right to designate counsel of the Corporation Commission as the Attorney General's legally appointed representative in such appeals, and it shall be the duty of the said Corporation Commission counsel to act when so designated and to consult and advise with the Attorney General regarding such appeals prior to taking action therein.

**Historical Data**

It is the purpose of Section 1001 et seq. of this title to permit local governmental units to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population and other factors influencing the needs and development of local communities. The cooperating governmental units can, if they deem it necessary, create an entity to carry out the cooperative functions.

Historical Data

Title 69. Roads, Bridges, and Ferries
Chapter 1
Oklahoma Highway Code of 1968
Article Article 6
§ 633 - Plans and Specifications - Letting Contract - Building by County Board - Materials - Machinery - Warrants for Payroll

This Statute Will Be Superseded
Effective: 11/01/2004

A. When any culvert or bridge is to be constructed, or grade-and-drainage project is to be developed, or reconstruction, replacement or major repairs are to be accomplished by the board of county commissioners acting alone or in cooperation with the state or federal government, at an estimated cost of Fifty Thousand Dollars ($50,000.00) or more, in either event, engineering plans and specifications shall be prepared by the county engineer to insure sound engineering practices. The project shall be advertised for bids as provided for in Section 1101 of this title, and the contract shall be let only after such notice at a public letting. If such construction work can be completed for a cost below or equal to the engineer's estimate or below any bid submitted at a public letting and so entered in its journal, nothing in this title shall prevent the board from causing the same to be built by day labor, force account, and purchase by the county of materials as provided by law.

B. If the board of county commissioners deems it necessary, it may consult and seek the advice of the Department of Transportation regarding the design, construction and maintenance of such project, and the Department of Transportation may furnish such advice for any of the said projects to insure sound engineering practices. If provided, such services shall be furnished without cost or expense to the county.

C. The board may authorize the county clerk to draw warrants for the amount of payrolls for labor furnished under the day labor system, when such payrolls are certified to as correct by the engineer or person in charge of the work, and said payroll shall be passed upon by the board following such certification.

Historical Data

Laws 1968, c. 415, § 633, operative July 1, 1968; Amended by Laws 1971, c. 103, § 1, emerg. eff. April 26, 1971; Amended by Laws 1975, c. 338, § 1, operative July 1, 1975; Amended by Laws 1979, c. 92, § 2, emerg. eff. April 24, 1979; Amended by Laws 1981, c. 1, 1st Ex. Sess., § 5, emerg. eff. September 8, 1981; Amended by Laws 1982, c. 286, § 1; Amended by Laws 1984, c. 71, § 3.
The board of county commissioners shall purchase supplies for feeding and maintaining county convicts while at work, from the lowest and best bidder, after reasonable public notice shall have been given. No contract for furnishing supplies at a higher price than the ordinary selling price of the articles furnished shall be valid.

**Historical Data**

Laws 1968, c. 415, § 616, operative July 1, 1968.
This article shall be known and may be cited as the Oklahoma Solid Waste Management Act.

**Historical Data**

It is the purpose of the Oklahoma Solid Waste Management Act and it is hereby declared to be the policy of this state and its political subdivisions to regulate the collection, transportation, processing and disposal of solid waste in a manner that will:

1. Protect the public health, safety and welfare;
2. Protect the environment of the state;
3. Conserve valuable land and other natural resources;
4. Enhance the beauty and quality of the environment; and
5. Encourage recycling of solid waste.

**Historical Data**

As used in the Oklahoma Solid Waste Management Act:

1. "Affiliated person" means:

a. any officer, director or partner of the applicant,

b. any person employed by the applicant as general or key manager who directs the operations of the site, transfer station, or facility which is the subject of the application, or

c. any person owning or controlling more than five percent (5%) of the applicant's debt or equity;

2. "Disclosure statement" means a written statement by the applicant which contains:

a. the full name, business address, and social security number of the applicant, and all affiliated persons,

b. the full name and business address of any legal entity in which the applicant holds a debt or equity interest of at least five percent (5%) or which is a parent company or subsidiary of the applicant, and a description of the ongoing organizational relationships as they may impact operations within the state,

c. a description of the experience and credentials of the applicant, including any past or present permits, licenses, certifications, or operational authorizations relating to environmental regulation,

d. a listing and explanation of any administrative, civil or criminal legal actions against the applicant and affiliated person which resulted in a final agency order or final judgment by a court of record, including final order or judgment on appeal, in the ten (10) years immediately preceding the filing of the application relating to solid or hazardous waste. Such action shall include, without limitations, any permit denial or any sanction imposed by a state regulatory agency or the United States Environmental Protection Agency, and
e. a listing of any federal environmental agency and any state environmental agency that has or has had regulatory responsibility over the applicant;

3. "Disposal site" means any place, including, but not limited to, a transfer station, at which solid waste is dumped, abandoned, or accepted or disposed of by incineration, land filling, composting, shredding, compaction, baling or any other method or by processing by pyrolysis, resource recovery or any other method, technique or process designed to change the physical, chemical or biological character or composition of any solid waste so as to render such waste safe or nonhazardous, amenable to transport, recovery or storage or reduced in volume. A disposal site shall not include a manufacturing facility which processes scrap materials which have been separated for collection and processing as industrial raw materials;

4. "Dwelling" means a permanently-constructed, habitable structure designed and constructed for full-time occupancy in all weather conditions, which is not readily mobile and shall include but not be limited to a manufactured home as such term is defined by paragraph 11 of Section 1102 of Title 47 of the Oklahoma Statutes;

5. "Final closure" means those measures for providing final capping material, proper drainage, perennial vegetative cover, maintenance, monitoring and other closure actions required for the site by rules of the Board;

6. "Inert waste" means any solid waste that is insoluble in water, chemically inactive, that will not leach contaminants, or is commonly found as a significant percentage of residential solid waste;

7. "History of noncompliance" means any past operations by an applicant or affiliated persons which clearly indicate a reckless disregard for environmental regulation, or a demonstrated pattern of prohibited conduct which could reasonably be expected to result in adverse environmental impact if a permit were issued, as evidenced by findings, conclusions and rulings of any final agency order or final order or judgment of a court of record;

8. "Integrated solid waste management plan" means a plan that provides for the integrated management of all solid waste within the planning unit and embodies sound principles of solid waste management, natural resources conservation, energy production, and employment-creating opportunities;

9. "Lithified earth material" means all rock, including all naturally occurring and naturally formed aggregates or masses of minerals or small particles of older rock that formed by crystallization of magma or by induration of loose sediments. The term "lithified earth material" shall not include man-made materials, such as fill, concrete, and asphalt, or unconsolidated earth materials, soil, or regolith lying at or near the earth's surface;
10. "Maximum horizontal acceleration in lithified earth material" means the maximum expected horizontal acceleration depicted on a seismic hazard map, with a ninety percent (90%) or greater probability that the acceleration will not be exceeded in two hundred fifty (250) years, or the maximum expected horizontal acceleration based on a site-specific seismic risk assessment;

11. "Monofill" means a landfill which is used to dispose of a single type of specified nonhazardous industrial solid waste, except for other nonhazardous industrial solid wastes which are not readily separable from the specified waste;

12. "Nonhazardous industrial solid waste" means any of the following wastes deemed by the Department to require special handling:

   a. unusable industrial or chemical products,

   b. solid waste generated by the release of an industrial product to the environment, or

   c. solid waste generated by a manufacturing or industrial process.

   The term "nonhazardous industrial solid waste" shall not include waste that is regulated as hazardous waste or is commonly found as a significant percentage of residential solid waste;

13. "Person" means any individual, corporation, company, firm, partnership, association, trust, state agency, government instrumentality or agency, institution, county, any incorporated city or town or municipal authority or trust in which any governmental entity is a beneficiary, venture, or other legal entity however organized;

14. "Recycling" means to reuse a material that would otherwise be disposed of as waste, with or without reprocessing;

15. "Seismic impact zone" means an area with a ten percent (10%) or greater probability that the maximum horizontal acceleration in lithified earth material, expressed as a percentage of the earth's gravitational pull (g), will exceed 0.10g in two hundred fifty (250) years;

16. "Solid waste" means all putrescible and nonputrescible refuse in solid, semisolid, or liquid form including, but not limited to, garbage, rubbish, ashes or incinerator residue, street refuse, dead animals, demolition wastes, construction wastes, solid or semisolid commercial and industrial wastes including explosives, biomedical wastes, chemical wastes, herbicide and pesticide wastes. The term "solid waste" shall not include:

   a. scrap materials which are source separated for collection and processing as industrial raw materials, except when contained in the waste collected by or in behalf of a solid waste management system, or
b. used motor oil, which shall not be considered to be a solid waste, but shall be considered a deleterious substance, if the used motor oil is recycled for energy reclamation and is ultimately destroyed when recycled;

17. "Solid waste management system" means the system that may be developed for the purpose of collection and disposal of solid waste by any person engaging in such process as a business or by any municipality, authority, trust, county or by any combination thereof at one or more disposal sites;

18. "Solid waste planning unit" means any county or any part thereof, incorporated city or town, or municipal authority or trust in which any governmental entity is a beneficiary, venture, or other legal entity however organized, which the Department determines to be capable of planning and implementing an integrated solid waste management program;

19. "Transfer station" means any disposal site, processing facility or other place where solid waste is transferred from a vehicle or container to another vehicle or container for transportation, including but not limited to a barge or railroad unloading facility where solid waste, in bulk or in containers, is unloaded, stored, processed or transported for any purpose. The term "transfer station" shall not include the following:

a. a facility, such as an apartment complex or a large manufacturing plant, where the solid waste that is transferred has been generated by the occupants, residents, or functions of the facility,

b. a citizens' collection station, or

c. a waste collection system which leaves collected solid waste in enclosed containers along the collection route for later transport to a recycling or disposal facility serving the area; and

20. "Waste reduction" means to reduce the volume of waste requiring disposal.

Historical Data

A. The Board of Environmental Quality is directed and empowered to promulgate rules for solid waste management including but not limited to:

1. The permitting, posting of security, construction, operation, closure, maintenance and remediation of solid waste disposal sites;

2. Disposal of solid waste in ways that are environmentally safe and sanitary, as well as economically feasible;

3. Authorizing variances from the specific requirements of a particular rule provided that the applicant for a variance has demonstrated that compliance with the rule will be met by substituted technology which equals or exceeds the protection accorded by the particular rule and that the variance will not result in a hazard to the health, environment and safety of the people of this state or their property. The grant of any variance shall be upon express condition that, in the event of the failure of the substituted technology to conform to the requirements of law and rules, the applicant shall be required to incorporate the technology, process or procedure established under the rules;

4. Requiring the submission of laboratory reports or analyses performed by certified laboratories for the purposes of compliance monitoring and testing and for other purposes required for the regulation of sludge pursuant to Part 4 of this Article;

5. The transportation of solid waste. Such rules shall not be more stringent than those of the United States Department of Transportation or the United States Interstate Commerce Commission; 6. Applicant disclosure; and

7. The regulation of borrow areas for soils to be used in solid waste disposal sites. Regulatory authority over such borrow areas shall be exclusive to the Board and the Department of Environmental Quality.

B. Rules shall be promulgated in compliance with the Administrative Procedures Act. Notice of any proposed changes to such rules shall be given to the Oklahoma Municipal League, the County Commissioners Association, and such citizens as have requested to
be notified and shall advise them of an opportunity to comment thereon before the adoption of such rules.

C. Absent specific legislative authority, the Board shall not amend any existing rule in such a manner as to encourage importation of biomedical waste generated outside the territorial limits of this state.

D. The Board, pursuant to Section 2-3-402 of this title and the Administrative Procedures Act, shall establish a schedule of fees to be charged for applications to issue and renew permits, licenses and other authorizations required by the provisions of this article and for such environmental services as are involved in the regulation of solid waste. Fees charged pursuant to this section shall be paid into the Department of Environmental Quality Revolving Fund and shall be used by the Department in administering the Solid Waste Management Act. The Board, in setting fees, shall consider factors which include but are not limited to:

1. Facility size and capability;

2. Size of population served by such facility;

3. Type or class of facility; and

4. Type and amount of waste accepted, stored, treated, transferred or disposed.

Historical Data

Title 27A. Environment and Natural Resources
Chapter 2
Oklahoma Environmental Quality Code
Article Article X
Section 2-10-202 - Powers and Duties of State Health Department
Cite as: O.S. §, __ __

A. The Department of Environmental Quality shall have the power and duty to:

1. Advise, consult and cooperate with other agencies and instrumentalities of the state, other states and the federal government and with affected groups and industries in the formulation of plans and the implementation of the solid waste disposal program;

2. Administer and make available such loans and grants from the federal government and from other sources as may be available to the Department for the planning, construction, and operation of solid waste disposal sites;

3. Develop a statewide integrated solid waste management plan with input from the public, municipal and county governments and regional solid waste planning and management entities;

4. Review and act upon applications for solid waste disposal site permits, inspect construction, operation, closure and maintenance of solid waste disposal sites and establish standards for and oversee the remediation of contaminated soils resulting from releases or spills associated with transit or other activities not subject to permitting requirements and not subject to the jurisdiction of another state environmental agency;

5. Perform investigations and inspections which it deems necessary to ensure compliance with the Oklahoma Environmental Quality Code, the Oklahoma Solid Waste Management Act and rules promulgated thereunder and orders, permits and licenses issued pursuant thereto;

6. Provide technical assistance to solid waste planning units, public solid waste management service entities, political subdivisions, business and industry, and the general public to promote development and implementation of recycling activities to meet the goals of the Oklahoma Solid Waste Management Act;

7. Establish and maintain, or cause to be established and maintained, in cooperation with the Department of Commerce, a database for tracking markets for materials which are being or could be recovered from the municipal solid waste stream in Oklahoma. The database shall contain information including but not limited to the names and addresses
of buyers and sellers of secondary materials relevant to Oklahoma, market prices, and specifications required by buyers;

8. Establish an office for local solid waste systems development and coordination; and

9. Establish a certification program for control officers employed by regional solid waste management districts within this state or governments or county government instrumentalities within this state who are responsible for the investigation and enforcement of the laws of this state relating to illegal dumps. Such certified control officers shall have the authority to investigate and report violations to the proper authority pursuant to the provisions of Section 1761.1 of Title 21 of the Oklahoma statutes.

B. Any local governing body may by ordinance or resolution adopt standards for the location, design, construction, and maintenance of solid waste disposal sites and facilities more restrictive than those promulgated by the Board under the provisions of the Oklahoma Solid Waste Management Act.

**Historical Data**

The Department is hereby designated the agency to implement the federal Solid Waste Disposal Act (Public Law 89-272) as it exists or may be amended.

**Historical Data**

Title 27A. Environment and Natural Resources
   Chapter 2
      Oklahoma Environmental Quality Code
         Article Article X
            Section 2-10-205.1 - In Furtherance of Goals.
Cite as: O.S. §. ___ ___

A. To further the goals promoted in the Oklahoma Recycling Initiative, Section 2-10-205 of this title, it is necessary to protect recycled material and the businesses who handle it from unnecessary and burdensome regulation. To prevent such impediments:

1. The generator of recoverable materials shall retain ownership of those materials until the generator donates or sells those materials to another entity. Units of government shall not require such a generator to convey, donate or sell recoverable materials to that government or to a designated facility, nor restrict such a generator's right to donate or sell recoverable materials to any other entity; and

2. The ownership of recoverable materials is transferred to the operator of a recoverable collection program at the time such materials are placed into a container provided by the operator for the collection of such materials. If the operator is operating under a contract with and on behalf of a unit of government, the terms of the contract shall determine the ownership of the recoverable materials.

B. No provision of this section shall be construed to prevent units of government from requiring generators of recoverable materials under their jurisdiction to separate recoverable materials for recycling collection.

Historical Data

Added by Laws 1996, c. 270, § 1, emerg. eff. May 29, 1996.
Title 27A. Environment and Natural Resources

Chapter 2

Oklahoma Environmental Quality Code

Article Article X

Section 2-10-301 - Permit Required - Notice

Cite as: O.S. §, __ __

A. Except as otherwise specified in this section:

1. No person shall dispose of solid waste at any site or facility other than a site or facility for which a permit for solid or hazardous waste disposal has been issued by the Department of Environmental Quality;

2. No person shall own or operate a site or facility at which solid waste is disposed other than a site or facility for which a permit for solid or hazardous waste disposal has been issued by the Department;

3. No person shall knowingly transport solid waste to an unpermitted site or facility; and

4. The Department shall not bring an enforcement action against any unit of local government which undertakes any remediation of an illegal dump which the local government had no role in creating provided that the unit of local government first consults with and follows the remediation advice of the Department. The Department is authorized to recommend remediation of illegal dumps by burial of the material on location, when such burial appears to pose less risk than failure to remediate.

B. No provision of the Oklahoma Solid Waste Management Act shall be construed to prevent a person from disposing of solid waste from his or her household upon his or her property provided such disposal does not create a nuisance or a hazard to the public health or environment or does not violate a local government ordinance.

C. Notice of permit actions shall be in accordance with the Uniform Permitting Act.

D. The Department shall issue a permit to be effective for the life of a given site. In order to assure adequate financial assurance as required by this section, each permittee who operates a landfill disposal site, other than a generator owned and operated private industrial nonhazardous monofill, shall submit information on an annual basis at such times and in such form as the Department shall require, sufficient to allow the Department to know the remaining landfill life.
E. Information and data submitted in support of a permit application or a permit modification application for any site serving a population equivalent of five thousand (5,000) or more persons shall be prepared and sealed by a professional engineer licensed to practice in this state. Applicants for smaller site permits are encouraged but not required to seek professional engineering assistance.

F. The Department shall not issue any permit for the siting or expansion of an asbestos monofill which will be located closer than five hundred (500) yards from any occupied residence. No asbestos monofill shall be constructed within three (3) miles of the corporate boundaries of any city or town.

G. Disposal sites approved by the Department to receive only solid waste shall not accept for disposal any waste classified as hazardous waste.

H. No permit shall be required for a disposal site constructed pursuant to an order issued by the Department in an effort to remediate an abandoned or inactive waste site. Such disposal site shall only receive waste from the remediation project, and shall be designed, constructed, and operated in accordance with the technical standards established in the applicable rules promulgated by the Environmental Quality Board. Such rules shall not be less stringent than those which would apply to a federally funded remediation project pursuant to the federal Comprehensive Environmental Response, Compensation and Liability Act.

I. The Department shall not issue any permit for the siting of a new municipal solid waste landfill in any location that is both:

1. Within a locally fractured or cavernous limestone or cherty limestone bedrock; and

2. Within five (5) miles of any water well owned by a rural water district that is used or has the potential to be used to provide water to customers of the district.

J. No permit shall be required for a project approved by the Department and a local conservation district to use suitable portions of the solid waste stream to reclaim and restore Oklahoma lands.

**Historical Data**

eff. June 10, 1998 (superseded document available); Amended by Laws 2000, HB 2573 c. 8. § 1, eff. March 22, 2000 (superseded document available); Note: Multiple section amended by Section 1, Chapter 8, O.S.L. 2000 is repealed by Laws 2001, HB 1965, c. 5, § 9.; Amended by Laws 2000, HB 2720 c. 202. § 1, eff. May 15, 2000 (superseded document available); Amended by Laws 2001, HB 1965 c. 5. § 8, emerg. eff. March 21, 2001 (superseded document available).
A. 1. Except as provided in paragraph 2 of this subsection, all applicants for the issuance or transfer of any solid waste permit, license, certification or operational authority shall file a disclosure statement with their applications.

2. If the applicant is a publicly held company required to file periodic reports under the Securities and Exchange Act of 1934, or a wholly owned subsidiary of a publicly held company, the applicant shall not be required to submit a disclosure statement, but shall submit the most recent annual and quarterly reports required by the Securities and Exchange Commission, which provide information regarding legal proceedings in which the applicant has been involved. The applicant shall submit such other information as the Department of Environmental Quality may require pursuant to this section that relates to the competency, reliability, or responsibility of the applicant and affiliated persons.

B. The Department is authorized to revoke or to refuse to issue, amend, modify, renew or transfer a permit for the disposal of solid waste from or to any person or an affiliated person who:

1. Is not, due solely to the applicant's actions or inactions, in substantial compliance with any final agency order or final order or judgment of a court of record secured by the Department issued pursuant to the provisions of the Oklahoma Solid Waste Management Act; or

2. Is not in substantial compliance with any final agency order or final order or judgment of a court of record secured by any state or federal agency, as determined by that agency, relating to the storage, transfer, transportation, treatment or disposal of any solid waste; or

3. Has evidenced a history of a reckless disregard for the protection of the public health and safety or the environment through a history of noncompliance with state or federal environmental laws, including without limitation the rules of the Department, regarding the storage, transfer, transportation, treatment or disposal of any solid or hazardous industrial waste.

C. The application shall be signed under oath by the applicant.
D. The Department may suspend or revoke a permit issued pursuant to the Oklahoma Solid Waste Management Act to any person who has failed to disclose or states falsely any information required pursuant to the provisions of this section.

E. Any person who willfully fails to disclose or states falsely any such information, upon conviction, shall be guilty of a felony and may be punished by imprisonment for not more than five (5) years or a fine of not more than One Hundred Thousand Dollars ($100,000.00) or both such fine and imprisonment.

F. Noncompliance with a final agency order or final order or judgment of a court of record which has been set aside by a court on appeal of such final order or judgment shall not be considered a final order or judgment for the purposes of this section.

**Historical Data**

Title 27A. Environment and Natural Resources

Chapter 2
  Oklahoma Environmental Quality Code
  Article Article X
  Section 2-10-303.1 - Administrative Permit Hearing.
Cite as: O.S. §. __ __

In accordance with the provisions of Section 2-14-304 of this title, an administrative permit hearing shall be available on a proposed permit which is based on a Tier III solid waste permit application for a new permit or for the major modification of an existing permit involving a fifty percent (50%) or more increase in permitted capacity for storage, treatment or disposal including but not limited to incineration.

Historical Data

A. Requests for variances from specific requirements of any particular rule must be made a part of the permit application of any applicant and the opportunity to request a public meeting or administrative permit hearing, or both, shall have been offered prior to authorization of the variance to any applicant, including any unit of government. Further, any application for a variance for substitute technology which equals or exceeds the protection accorded by the particular rule shall not be granted unless an opportunity to request a public meeting or administrative permit hearing, or both, has been offered.

B. Except as otherwise provided in this subsection, the Department shall not approve a variance from the rules of the Board for a solid waste disposal site to be located within any one-hundred year flood plain unless the variance is conditioned upon the subsequent redefinition of the one-hundred year plain to not include the land area proposed for the variance. A variance may be granted for the siting of a solid waste transfer station within a one-hundred year flood plain conditioned upon the requirement that no solid waste will be retained or stored by any means during nonoperating hours on any portion of the permitted site that is within the one-hundred year flood plain.

**Historical Data**


Title 27A. Environment and Natural Resources

Chapter 2
Oklahoma Environmental Quality Code
Article Article X
Section 2-10-308.1 - Prohibited Untreated Medical Waste Disposal.
Cite as: O.S. §. __ __

No person, firm, association, corporation or cooperative shall dispose of untreated, potentially infectious medical waste in either a municipal solid waste landfill or in any receptacle or system designed to collect and transport solid waste to a municipal solid waste landfill. This prohibition shall include all quantities of untreated sharps but shall not apply to other untreated, potentially infectious medical waste generated in quantities less than sixty (60) pounds (27.2 kilograms) per month from one physical location.

Historical Data

Title 27A. Environment and Natural Resources

Chapter 2
Oklahoma Environmental Quality Code
Article Article X
Section 2-10-401 - Sludge.
Cite as: O.S. §. ___

For purposes of this part, "sludge" means solid waste that is a nonhazardous solid, semi-solid, or liquid residue generated by the treatment of domestic sewage or wastewater by a treatment works or water by a water supply system, or such residue, treated or untreated, which results from commercial, agricultural or agribusiness activities or industrial or manufacturing processes and which is subject to the jurisdiction of the Department.

Historical Data

A. In addition to any permit required under Article VI of Chapter 2 of this Code, a solid waste permit shall be required for the beneficial use, transport, disposal and storage of sludge not subject to the direct jurisdiction of a state environmental agency.

B. All sludge application projects shall be operated in conformance with rules promulgated by the Board.

C. A permit issued pursuant to this part shall be subject to the enforcement provisions of Article III of this Code.

D. The provisions of this section shall apply to permit applications filed with the Oklahoma Water Resources Board on or before June 30, 1993, for which no permit has been issued by the Oklahoma Water Resources Board for the land application of industrial waste, wastewater or sludge.

**Historical Data**

Title 27A. Environment and Natural Resources

Chapter 2

Oklahoma Environmental Quality Code

Article Article X

Section 2-10-501 - Issuance of Permit for Landfill Disposal Site Accepting Unspecified Nonhazardous Industrial Solid Waste.

Cite as: O.S. §, __ __

A. The Department of Environmental Quality may issue a permit for a landfill disposal site, which is not a hazardous waste facility, which accepts unspecified nonhazardous industrial solid waste, only under the following circumstances:

1. The landfill is located outside of areas of principal groundwater resource or recharge areas as determined and mapped by the Oklahoma Geological Survey or is on a proposed site on property owned or operated by a person who also owns or operates a hazardous waste facility or solid waste facility, on or contiguous to property on which a hazardous waste facility or solid waste facility is operating pursuant to a permit and the site is designed to meet the most environmentally protective solid waste rules promulgated by the Environmental Quality Board and includes a leachate collection system; or

2. The landfill complies with all siting and public participation requirements as though the solid waste landfill were a hazardous waste landfill; or

3. The site is proposed and designed as a nonhazardous industrial solid waste landfill which will be owned, operated, or owned and operated by an industry or manufacturer for its exclusive noncommercial use; or

4. The landfill is owned or operated by a municipality or is a privately owned landfill which regularly serves one or more municipalities and which has been accepting nonhazardous industrial solid waste under approval of the Department.

B. The provisions of this section shall apply to all pending applications for which final agency action has not been taken, future permit applications and facilities which are not fully operational.

C. Except as otherwise provided in subsection A of this section, the Department shall not allow a solid waste disposal site to accept any nonhazardous industrial solid waste type unless:

1. Said site is permitted by the Department to accept such waste type;
2. The landfill is owned or operated by a municipality or is a privately owned landfill which regularly serves one or more municipalities and which has been accepting nonhazardous industrial solid waste under approval of the Department; or

3. The site is proposed, designed, and permitted as a nonhazardous industrial solid waste monofill.

D. 1. New landfills which accept nonhazardous industrial solid waste shall not be constructed nor shall such existing landfills be expanded which are located within a seismic impact zone unless the applicant demonstrates that all containment structures, including liners, leachate collection systems, and surface water control systems, are designed to resist the maximum horizontal acceleration in lithified earth material for the site.

2. No nonhazardous industrial solid waste landfill shall be located within five (5) miles of a known epicenter of an earthquake of more than 4.0 on the Richter Scale or a number V on the modified Mercalli Scale as recorded by the Oklahoma Geological Survey.

3. Paragraphs 1 and 2 of this subsection shall not apply to a nonhazardous industrial solid waste landfill which is owned or operated by:

   a. an industry or manufacturer and utilized for such industry's or manufacturer's exclusive noncommercial use, or

   b. a municipality, or is a privately owned landfill which regularly serves one or more municipalities, and which has been accepting nonhazardous industrial solid waste under approval of the Department.

E. 1. Except as otherwise provided by this subsection, the Department shall not issue, amend or modify a permit to allow a solid waste landfill to accept more than one type of nonhazardous industrial solid waste for disposal unless said landfill is equipped with a composite liner and a leachate collection system designed and constructed in compliance with rules promulgated by the Board.

2. Any landfill which is owned, operated, or owned and operated by an industry or manufacturer and utilized for such industry's or manufacturer's exclusive noncommercial use may be required to install a composite liner and a leachate collection system as determined to be necessary by the Department on a case-by-case basis.

3. The Department shall not require composite liners and leachate collection systems for any nonhazardous industrial solid waste landfill initially licensed by the Department prior to July 1, 1992, which is owned and operated by an industry or manufacturer and utilized for such industry's or manufacturer's exclusive noncommercial use.

F. No limitation shall be placed on the percentage of nonhazardous industrial solid waste that may be accepted for disposal at solid waste landfills which have a composite liner
and a leachate collection system designed and constructed in compliance with rules promulgated by the Board.

G. Solid waste disposal site operators shall submit to the Department an itemized monthly report of the type, quantity and source of nonhazardous industrial solid waste accepted the previous month. Solid waste disposal sites that are owned and operated by an industry or manufacturer which are utilized for such industry's or manufacturer's exclusive noncommercial use are not required to submit monthly reports to the Department but shall maintain in the operating record information regarding the type and quantity of nonhazardous industrial waste accepted each month. Information maintained in the operating record shall be made available to the Department upon request.

H. 1. Before sending waste identified as nonhazardous industrial solid waste for disposal in an Oklahoma solid waste landfill, a certification that the waste is not a hazardous waste as such term is defined in the Oklahoma Hazardous Waste Management Act shall be submitted to the Department. Such certification shall be made by:

a. the original generator,

b. a person who identifies and is under contract with a generator and whose activities under the contract cause the waste to be generated,

c. a party to a remediation project under an order of the Department or under the auspices of the Oklahoma Energy Resources Board or other agencies of other states, or

d. a person responding to an environmental emergency.

2. The Department may require the certifier to substantiate the certification by appropriate means, when it is reasonable to believe such waste may be hazardous. Such substantiation may include Material Safety Data Sheets, an explanation of specific technical process knowledge adequate to identify that the waste is not a hazardous waste, or laboratory analysis.

I. Any generator seeking to exclude a specific nonhazardous industrial solid waste, which is also an inert waste, from the provisions of this section may petition the Department for a regulatory exclusion. The generator shall demonstrate to the satisfaction of the Department that the waste is inert and that it may be properly disposed.

J. Unless otherwise specified in this section, by January 1, 1993, solid waste landfills existing on the effective date of this section which are required by this section to utilize composite liners and leachate collection systems and are not doing so shall cease to accept nonhazardous industrial solid waste.

K. Notwithstanding any other provision of the Oklahoma Solid Waste Management Act, no solid waste permit shall be required for an incineration facility burning nonhazardous solid waste for the purpose of disposing of the waste if:
1. The incinerator has an air quality permit from the Department;

2. Storage of waste at the site prior to incineration is limited to the lesser of twenty (20) tons or the volume reasonably expected to be incinerated within ten (10) days, considering the nature of the waste and the manufacturer's approved charge rate for the incinerator;

3. The waste is stored at a location and managed in a manner which minimizes the risk of a release, exposure or other incident which could threaten human health or the environment, including the storage of liquids within adequate secondary containment;

4. All ashes and residues from the incineration process are managed in accordance with applicable statutes and rules; and

5. a. The incinerator is owned and operated by a business or industry for the incineration of its own waste exclusively, or

b. The waste feed rate of the incinerator does not exceed five (5) tons per day.

**Historical Data**

A. Municipalities, counties and regional solid waste management districts may directly, or through a public trust of which they are a beneficiary, enter into agreements or multiple beneficiary public trusts to combine or pool funds by contract with other municipalities, counties, regional solid waste management districts, and public trusts for management and investment when deemed necessary to provide escrow or security funds to ensure operation, maintenance, or closure of solid waste management systems and disposal sites under applicable federal, state or local law.

B. One or more municipalities may establish or participate in a program that provides for each participating municipality or any participating county or regional solid waste management district to furnish financial assurance as required by the Resource Conservation and Recovery Act, 42 U.S.C., Section 6901 et seq., or any other federal, state or local law. The program may establish any combination of financing mechanisms necessary to ensure that funds will be available in a timely fashion when needed to meet a participating entity's obligation thereunder. The program may provide for participating entities to use any means available to them to meet financial obligations pursuant to laws of the state. The program may ensure enforcement of the payment of any financial assurance obligation by a participating entity.

**Historical Data**

A. All disposal site owners shall provide a closure plan to the Department of Environmental Quality for approval which defines operational phases and includes cost estimates, and plans and specifications for final closure. A site may be closed in phases according to a closure plan approved by the Department.

1. Owners of landfills that receive household solid waste, defined as Municipal Solid Waste Landfill Facilities in the federal regulations adopted under Subtitle D of the federal Solid Waste Disposal Act, and owners of commercial nonhazardous industrial waste landfills shall provide for the maintenance and monitoring of such works for thirty (30) years. Provided, the owner of any landfill that stops receiving waste on or before April 9, 1994, and has completed final closure of the site on or before October 9, 1994, shall provide for the maintenance and monitoring of such site for eight (8) years after final closure has been completed. A permittee who stopped receiving waste at his permitted solid waste municipal landfill on or before April 9, 1994, may apply to the Department for a modification of his permit to operate an on-site solid waste transfer station, a yard-waste composting facility or a citizen's collection station. Provided no land disposal occurs, such site shall not require monitoring or financial assurance as a municipal solid waste landfill.

2. Generator owned and operated private industrial nonhazardous monofills shall only be required to have an eight-year postclosure period or such postclosure time period as may be mandated under the federal Solid Waste Disposal Act. Generator owned and operated private industrial nonhazardous landfill disposal sites and all construction and demolition landfill disposal sites shall only be required to have an eight-year postclosure period or such postclosure time period as may be mandated under the federal Solid Waste Disposal Act or determined necessary by the Department on a case-by-case basis considering the nature of the waste disposed.

3. Disposal sites other than land disposal sites shall have a closure plan which would accomplish the removal and proper disposal of any remaining waste and the elimination of potential environmental health hazards.

B. The Department shall require that financial assurances be provided in an amount sufficient to cover the estimated cost of closure and any postclosure. The Department shall establish financial assurance mechanisms which will ensure that the funds necessary
to meet the costs of closure, postclosure care and corrective action for known releases will be available whenever such funds are needed. An increase in financial assurance shall be required when any permittee deviates from the approved closure plan or when the cost of closure or postclosure is found to have increased. Owners of landfills that receive household solid waste shall increase financial assurance if corrective action is required.

C. 1. Disposal site owners as identified in subsection A of this section shall provide financial assurance to guarantee the performance of final closure and for any required postclosure as required by the Department pursuant to this section. Except in cases where owners utilize a financial test provided by rule, the state shall be the sole beneficiary of any such assurance solely for the cost of performance of closure and postclosure and shall have a security interest therein.

2. The financial assurance shall be in a form described in rules promulgated by the Environmental Quality Board or the owner may provide the Department with cash or certificates of deposit payable to the Department of Environmental Quality Revolving Fund for deposit with the State Treasurer's Office.

3. Disposal site owners may satisfy the financial assurance requirements of this section by creating a trust in accordance with the federal regulations adopted under Subtitle D of the federal Solid Waste Disposal Act. Municipal solid waste disposal site owners may satisfy the financial assurance requirements of this section by creating an escrow account in accordance with Board rules adopted under the Oklahoma Solid Waste Management Act. These financial assurance mechanisms shall provide for payments by the disposal site owner which will allow for closure and corrective action obligations to be spread out over the economic life of the disposal site, but shall not exceed fifteen (15) years.

4. Owners of disposal sites which receive waste after April 9, 1994, shall provide financial assurance for closure and any applicable postclosure on or before April 9, 1995, unless such date is extended by the federal Environmental Protection Agency pursuant to Subtitle D of the federal Resource, Conservation and Recovery Act. If any disposal site owner fails to provide such financial assurance by the applicable deadline, the Department shall cause the landfill disposal site permit to be summarily suspended by order. The Department shall initiate the process of revoking the permit and may require closure of the landfill. This subsection shall not apply to units of the federal government.

5. Financial assurance provided prior to June 8, 1994, as a condition of issuance of any permit or any agreement with the Department shall continue in effect unless the permittee replaces such assurance with an additional mechanism or combination of mechanisms authorized by the Department.

6. In lieu of the performance guarantee mechanisms specified in this section, owners or operators of a nonhazardous industrial solid waste landfill which is owned or operated by an industry or manufacturer for its exclusive noncommercial use may satisfy the financial assurance requirements for closure, postclosure and maintenance by meeting the
requirements of a corporate financial test and corporate guarantee similar to that applicable to hazardous waste facilities.

7. Any unit of local government or public trust of which it is a beneficiary may satisfy financial assurance requirements for closure and, when required, postclosure, by participating in a statewide trust capable of guaranteeing performance of such closure and postclosure.

8. Solid waste transfer stations, processing facilities, or composting facilities are exempt from the financial assurance requirements of this section if they principally manage municipal solid waste.

D. When financial assurance is required, it shall remain in effect until closure and any postclosure is completed. The amount of such assurance shall be set by the Department and shall not be less than the anticipated cost of contracting for performance of each phase of the closure plan and postclosure. The Department may allow a reduction in the amount of assurance to reflect the anticipated costs which remain.

**Historical Data**

Title 27A. Environment and Natural Resources  
Chapter 2  
Oklahoma Environmental Quality Code  
Article Article X  
Section 2-10-801 - Zoning of Disposal Sites - Limits and Waivers.  
Cite as: O.S. §. __ __

A. In order to protect public health and preserve the expectation of future disposal capability of areas local to a disposal site, except as otherwise provided by this section, no disposal site shall accept more than two hundred (200) tons per day of solid waste generated more than fifty (50) miles from the disposal site unless a permit application for a new disposal site is submitted and approved by the Department for such waste.

The waste generated within the fifty-mile local area shall not be considered in calculating the two-hundred-ton limit.

B. New and existing landfills, incinerators, or other sites designed, constructed and operated in accordance with the most environmentally protective solid waste regulations adopted by the Board shall be subject to neither the two-hundred-ton nor the fifty-mile limit.

C. The Department may grant a temporary waiver to the limit specified in this section in the event of an emergency. Any such waiver so granted may be conditioned on development of additional capacity in the area where the waste is generated.

D. Before any disposal site accepts for disposal any solid waste generated outside the territorial limits of this state in excess of two hundred (200) tons per day:

1. The operator of the disposal site shall submit to the Department for approval a disposal plan prepared by either the generator or shipper as set out in the rules promulgated by the Board. Such plans as a minimum shall indicate the type and amount of solid waste generated, the handling, storage, treatment, disposal method and the disposal site to be used. The disposal plans shall be kept current by the persons submitting the original disposal plans and the Department shall be advised not less than five (5) working days prior to the day on which such changes are to be implemented.

Persons storing or shipping recyclable materials in an environmentally acceptable manner for the purpose of recycling shall be required to file disposal plans required by this subsection only for those wastes which are to be disposed.

2. The disposal site shall be designed, constructed and operated in accordance with the most environmentally protective solid waste rules promulgated by the Board. For landfills, the most environmentally protective solid waste regulations shall be any of
those regulations promulgated by the Board for the largest population category and which include leachate collection in the landfill design, and which were effective when the application for disposal plan approval was filed with the Department.

E. Operators of solid waste disposal sites shall reject shipments of solid waste brought into this state which do not meet all the applicable requirements of this section. All rejected solid waste shall be taken out of state by the same persons who brought it into this state in violation of the provisions of this section.

F. Fly ash and bottom ash generated by coal-fired facilities located outside the territorial limits of this state in excess of two hundred (200) tons per day shall be constructively reutilized or disposed of only in an active or inactive mining operation subject to the provisions contained in Title 45 of the Oklahoma Statutes.

G. Willful violation of this section shall constitute a felony punishable by a fine of not more than Ten Thousand Dollars ($10,000.00) or imprisonment of not more than five (5) years, or both such fine and imprisonment.

**Historical Data**

The owner or operator of any commercial solid waste landfill, over fifty (50) feet in height above natural surface contours that accepts more than two hundred (200) tons per day of solid waste, must submit a vegetation plan to the Department of Environmental Quality for approval. The vegetation plan shall address establishment and maintenance of appropriate vegetative cover for the purposes of erosion and dust control and aesthetic enhancement. The vegetation plan shall be implemented in waste disposal areas that have been undisturbed for ninety (90) days. The Environmental Quality Board shall promulgate rules, developed and recommended by the Solid Waste Management Advisory Council, relative to the contents of the vegetation plan.

**Historical Data**

A. 1. Owners or operators of landfill disposal sites which are not generator owned and operated nonhazardous industrial waste monofills shall install scales by January 1, 1996. Such scales shall be installed on or within five (5) miles of the landfill disposal site and shall be tested and certified as required by Section 5-61e of Title 2 of the Oklahoma Statutes relating to the authority of the Board of Agriculture to test annually the standards of weights and measures used by any city or county within the state and to approve if found to be correct.

2. The owner or operator shall upon receipt weigh all waste received and record the weight in writing. If scales at a disposal site are not operative, tonnage shall be estimated on a volume basis whereby the volume reported shall be no less than the volume capacity of the containers or, if none, of the vehicles delivering the waste, and one cubic yard of solid waste shall be calculated to weigh one-third (1/3) ton. The owner or operator shall place notice in the disposal site's operating record of the time and date at which the scales became inoperable, describe the steps taken to repair them, and note the date use was resumed. If daily use has not resumed within thirty (30) days after the scales became inoperable, the owner or operator shall give written notice to the Department of Environmental Quality.

3. The owner or operator shall also maintain a written record of the weight or volume of any solid waste received which is productively reused or recovered and sold in accordance with the landfill disposal site's permit.

4. The scale location restriction of this subsection shall not apply to federal or state military installations so long as:

a. the scales are located within the physical boundary of that installation, and

b. the disposal site receives waste only from that military installation.

B. 1. Except as otherwise provided by this subsection, on and after January 1, 1996:

a. owners and operators of landfill disposal sites which receive an average of less than one hundred (100) tons of solid waste per operating day shall assess a fee of One Dollar and fifty cents ($1.50) per ton of solid waste received for disposal. A total of fifty cents
($.50) per ton of such fee shall be retained by the owner or operator and used exclusively for capital improvement to their facilities and for the projects required pursuant to the Oklahoma Solid Waste Management Act or the disposal site's permit for such period of time necessary to recoup a capital investment, plus the interest costs expended in purchasing the scales, of a total of Forty Thousand Dollars ($40,000.00),

b. when the owner or operators have recouped a capital investment of the total specified in subparagraph a of this paragraph, the fee to be assessed shall be One Dollar and twenty-five cents ($1.25) per ton of solid waste received for disposal. At such time, for a return with remittance filed on or before the due date, the owner or operator may deduct and retain ten percent (10%) of the fees collected, and

c. records documenting the projects and use of the funds shall be included with each return.

2. a. Owners and operators of landfill disposal sites which receive an average of more than one hundred (100) tons of solid waste per operating day shall assess a fee of One Dollar and fifty cents ($1.50) per ton of solid waste received for disposal, retaining twenty-five cents ($0.25) per ton for a period of time necessary to recoup a capital investment, plus the interest costs expended in purchasing the scales, of Forty Thousand Dollars ($40,000.00). At the end of such period the fee shall revert to One Dollar and twenty-five cents ($1.25) per ton. For a return with remittance filed on or before the due date, the owner or operator may deduct and retain ten percent (10%) of the fees collected.

b. Records documenting the capital investment and the use of the funds shall be included with each return.

3. The fee shall not be imposed on:

a. the solid waste received which is productively reused or recovered in accordance with the landfill disposal site's permit. The owner or operator shall include records pertaining to this fee exemption in the quarterly return of fees to the Department, and

b. generator owned and operated nonhazardous waste land disposal monofills and waste subject to a fee pursuant to Section 2-10-803 of this title. For emergencies and other special events, the Department and the owner or operator of a site subject to this section may enter into a formal agreement to waive the fee.

4. Large industrial waste generators who generate over ten thousand (10,000) tons of nonhazardous industrial solid waste in the state in a calendar year may annually apply to the Department for a certificate exempting the disposal of such generated waste in excess of ten thousand (10,000) tons from the disposal fee authorized by this section. An applicant must have implemented a pollution prevention plan for such waste and paid the disposal fee on ten thousand (10,000) tons of the waste during the calendar year of application. The Department-issued exemption certificates shall be valid for the
remainder of the calendar year of application, may contain conditions, and, upon presentation by authorized persons, shall be recognized by owners or operators of landfill disposal sites subject to this section. If a generator operates a landfill solely for waste from that generator, and if that generator chooses to seek the exemption authorized by this paragraph, the generator shall not be required to install scales or keep records relative to quantity of waste received for the landfill.

5. The fee assessed by this subsection is to be a charge to waste producers in addition to any charges specified in any contract or elsewhere. The fee shall be imposed upon and passed through to disposers of waste using the facility.

6. The owner or operator of a solid waste disposal site shall collect the fee levied pursuant to this subsection as trustee for the state and shall prepare and file with the Department quarterly returns indicating:

a. the total tonnage of solid wastes received for disposal at the gate of the site, and

b. the total amount of the fees collected pursuant to this section.

7. Not later than thirty (30) days after the end of the quarter to which such a return applies, the owner or operator shall mail to the Department the return for that quarter together with the fees collected during that quarter as indicated on the return.

8. The owner or operator may receive an extension of not more than thirty (30) days for filing the return and remitting the fees, provided that:

a. the owner or operator has submitted a request for an extension in writing to the Department together with a detailed description of why the extension is requested,

b. the Department has received the request not later than the day on which the return is required to be filed, and

c. the Department has approved the request.

9. For any quarterly return filed more than thirty (30) days after the last day of the quarter or extension date, the owner or operator shall remit an additional five percent (5%) of the fees collected during the month to which the return applies. If the fees are not remitted within sixty (60) days of the last day of the quarter during which they were collected, the owner or operator shall pay an additional fifty percent (50%) of the amount of the fees for each month that they are late.

10. If the owner or operator misrepresents, or fails to properly measure or record, the amount of waste received or fails to remit fees within sixty (60) days after the last day of the quarter during which they were collected, the landfill disposal site's permit shall be summarily suspended by order and the Department shall initiate the process of revoking the permit and may require closure of the landfill.
C. 1. The Department shall expend funds collected pursuant to the provisions of this section solely for the administration and enforcement of the provisions of the Oklahoma Solid Waste Management Act and for the development of solid waste technical assistance programs, solid waste public environmental education programs and educational curricula, solid waste studies, development of a statewide solid waste plan, solid waste recycling and litter prevention programs, and other environmental improvements.

2. In order to assist the Department of Environmental Quality regarding its responsibilities relating to the promotion of recycling of solid waste, beginning July 1, 1996, and each fiscal year thereafter, the Department shall contract with units of local government, political subdivisions of this state, components of The Oklahoma State System of Higher Education, local and statewide organizations representing municipalities or counties, or substate planning districts recognized by the Oklahoma Department of Commerce, for up to a total of One Hundred Thousand Dollars ($100,000.00) and to the extent such monies are available for projects promoting the recycling of solid waste. Local governments, political subdivisions of this state, components of The Oklahoma State System of Higher Education, local and statewide organizations representing municipalities and counties and substate planning districts recognized by the Oklahoma Department of Commerce desiring to contract with the Department for such projects shall meet the application requirements of rules promulgated by the Environmental Quality Board and the criteria established by a recycling priorities plan prepared annually by the Department after review and comment by the Solid Waste Management Advisory Council. Except as otherwise provided by this section, contracts for such projects shall not be granted to state agencies.

3. Any litter prevention program shall be developed by the Department in conjunction with the Department of Transportation.

4. a. To the extent that funds are available, the Department may also reimburse any governmental entity for equipment other than motor vehicles or buildings to separate, process, modify, convert or treat solid waste or recovered materials so that the resulting product is being used in a productive manner.

b. The reimbursements shall be from solid waste fee funds and shall not exceed twenty-five percent (25%) of the person's total project costs. No reimbursement may be larger than Twenty Thousand Dollars ($20,000.00).

c. Reimbursements must be expended in accordance with rules promulgated by the Environmental Quality Board and criteria established through the Department's annual recycling priorities plan. The Department shall not expend more than Two Hundred Thousand Dollars ($200,000.00) in each fiscal year for such reimbursements, nor shall the Department reimburse waste tire facilities that may be eligible for compensation from the Waste Tire Recycling Indemnity Fund.
5. a. The Department, in conjunction with the Corporation Commission, the Oklahoma Energy Resources Board and the Oklahoma Conservation Commission, may develop a plan to use suitable portions of the solid waste stream to reclaim Oklahoma lands damaged by oil and gas exploration and production or by mining activities.

b. To the extent that funds are available, the Department may use up to ten percent (10%) of the annual income from the fees received pursuant to the provisions of this section to implement the plan. The Department may use its discretion in administering the funds for the purpose of this paragraph, but shall keep records subject to audit by the State Auditor and Inspector for good business practices.

6. a. To the extent that funds are available, after having reasonably met other specified uses of the solid waste fund, the Department is authorized to expend up to five percent (5%) of the total annual solid waste fee income for the purpose of making incentive payments to any person, firm or corporation located in this state generating energy by utilizing solid waste landfill methane.

b. The Environmental Quality Board shall promulgate rules to administer the provisions of this paragraph.

c. No person, firm or corporation shall be eligible to receive incentive payments as provided in subparagraph a of this paragraph for more than three (3) years. The amount of such payments shall be determined by the Department based on the amount of energy generated and the cost of production.

D. The provisions of this section shall not apply to landfill disposal sites that receive only ash generated by the burning of coal.

E. On or before September 1, 1996, and September 1 of each year thereafter, the Department of Environmental Quality shall prepare a report of income and expenditures for the period of each fiscal year in which solid waste fee monies authorized by this section were received and such report shall be distributed to members of the Solid Waste Management Advisory Council for review. By November 1 of each year the Council shall submit to the Executive Director, Governor, Speaker of the House of Representatives and President Pro Tempore of the Senate, its written comments on the comparison of income with program expenditures.

**Historical Data**

371, § 5, eff. July 01, 1997 (superseded document available); Amended by Laws 1998, c. 401, § 7, eff. June 10, 1998 (superseded document available); Amended by Laws 1999, c. 15, § 1, eff. April 05, 1999 (superseded document available); Amended by Laws 2000, SB 1244 c. 184. § 2, eff. May 03, 2000 (superseded document available).
A. Subject to the constraints of federal law, the Board shall establish a fee schedule which provides a differential fee for treatment, storage or disposal in Oklahoma of solid wastes generated outside the State of Oklahoma. Said fee shall be not more than ten times the fee for treatment, storage or disposal in the State of Oklahoma of solid wastes generated within the State of Oklahoma. If a federal law is enacted to authorize a prohibition by one state upon the importation of solid wastes from another state based upon the actions or inactions of such other state, then the Board shall adopt regulations establishing the criteria for the operation of such prohibition.

B. The Department is directed to pursue reciprocal agreements regarding fees with all other states which transport solid waste into Oklahoma, provided that any reciprocal agreement shall not allow the fee to be less than the instate solid waste fee for Oklahoma. Fee schedules may be adjusted by the Board to provide for such reciprocity.

*Historical Data*

A. The Department of Environmental Quality shall use at least ten percent (10%) of the annual income from the solid waste fees received under Section 2-10-802 of Title 27A of the Oklahoma Statutes to assist in implementing county solid waste management plans developed under Section 2-10-1001 of Title 27A of the Oklahoma Statutes. The Department shall prioritize its assistance for enforcement, clean-up and prevention of unpermitted disposal sites, and the management of solid waste that is hard to dispose.

B. The Department may consult with the Association of County Commissioners of Oklahoma and the Oklahoma State University Cooperative Extension Service to assure that boards of county commissioners receive adequate administrative and technical support for implementing their county solid waste plans.

C. Any county, in formulating and implementing its solid waste management plan, may enter into an interlocal agreement with a municipality and may use funds provided by the Department according to this section for such agreements in furtherance of said solid waste management plans.

**Historical Data**

Title 27A. Environment and Natural Resources
Chapter 2
Oklahoma Environmental Quality Code
Article Article X
Section 2-10-805 - Solid Waste Facility Emergency Closure Fund Special Account.
Cite as: O.S. §, __ __

A. There is hereby created in the State Treasury a revolving fund for the Department of Environmental Quality to be designated the "Solid Waste Facility Emergency Closure Fund Special Account". The fund account shall be a continuing fund account, not subject to fiscal year limitations. All monies accruing to the credit of said fund account are hereby appropriated and may be budgeted and expended by the Department for the purpose specified by this section.

B. The Fund shall contain only monies appropriated by the Legislature and specifically designated for deposit to the fund.

C. Expenditures from the fund account shall be made upon vouchers prescribed by the State Treasurer and issued by the Department against the Solid Waste Facility Emergency Closure Fund Special Account.

D. No monies shall be expended by the Department from the Solid Waste Facility Emergency Closure Fund Special Account except for closure and monitoring activities at landfill disposal sites where the owner or operator has failed to adequately provide closure and postclosure care and where the financial assurance, as specified in Section 2-10-701 of Title 27A of the Oklahoma Statutes, is insufficient to properly close or monitor the site as required by the rules, and for any action determined to be necessary by the Department for the pursuit of cost recovery as required by this section.

E. The State Auditor and Inspector shall audit the Solid Waste Facility Emergency Closure Fund Special Account on an annual basis. The expense of the audit shall be paid from the Special Account.

F. The Department shall expeditiously pursue all remedies available to compel the legally responsible parties to perform closure and postclosure monitoring and care as required by the rules, and to seek the recovery of any funds expended by the Department under this section. The Department shall utilize staff or outside counsel to assure such expeditious pursuit of remedies.

G. Nothing in this section shall be construed as a state mechanism for the financial assurance required of disposal site owners and operators under Section 2-10-701 of Title 27A of the Oklahoma Statutes.

Historical Data
A. All incorporated cities and towns may directly or through a public trust of which it is a beneficiary develop a plan, subject to the approval of the Department, to provide a solid waste management system and shall adequately provide for the collection and disposal of solid waste generated or existing within the incorporated limits of such city or town or in the area to be served thereby at one or more disposal sites. The governing body of the city or town may enter into agreements with a county or counties, with one or more other incorporated towns or cities, with persons or trusts, or with any combination thereof, to provide a disposal site or implement a solid waste management system for the incorporated city or town.

B. The governing body of such town or city shall have the authority to levy and collect such fees and charges and require such licenses as may be appropriate to discharge their responsibility, and such fees, charges and licenses shall be based on a fee schedule as set forth in an ordinance.

C. Incorporated cities or towns may control, through ordinance, regulation, rule or by permit, the collection, transportation, storage and disposal of solid waste generated or existing within the jurisdiction or control of such city or town, including requiring the delivery of all such solid waste to a disposal site. Provided, that the city or town may not require the delivery of solid waste to the operator of a solid waste management system other than in accordance with the procedures of this act.

D. Incorporated cities and towns may accept and disburse funds derived from grants from the federal or state governments or from private sources or from monies that may be appropriated from the General Fund, for the installation and operation of a solid waste management system, or any part thereof.

E. Incorporated cities and towns are authorized to contract for the purchase of land, facilities, vehicles and machinery necessary to the installation and operation of a solid waste management system, either individually or as a party to a regional or county solid waste authority.

F. The governing body of an incorporated city or town shall have the right to establish policies for the operation of a solid waste management system including hours of operation, character and kinds of waste accepted at the disposal site, and such other rules as may be necessary for the safety of the operating personnel.
G. All incorporated cities or towns are delegated the authority necessary to fulfill these purposes.

**Historical Data**

Title 27A. Environment and Natural Resources

Chapter 2
Oklahoma Environmental Quality Code
Article Article X
Section 2-10-902 - Disposal of Property of Municipality.
Cite as: O.S. §. __ __

A. Pursuant to the provisions of this section, any municipality may sell or otherwise convey any of its property within or without the limits of the municipality which is used or has been used as a solid waste disposal site or landfill or for the collection or transfer of solid waste. The provisions of this section shall apply to all such real property owned by the municipality which has been acquired or dedicated for the public use or purpose and for the benefit of the residents of the municipality.

B. The property of the municipality which is used or has been used as a solid waste disposal site or landfill or for the collection or transfer of solid waste may be sold or otherwise conveyed by the municipality if:

1. The municipal governing body provides for a public hearing on the issue of the disposal or conveyance of the property; and

2. A resolution authorizing the execution of any sale or disposal of the property is properly passed and published pursuant to law or ordinance.

Historical Data

A. The board of county commissioners in each county of the state shall develop a plan, subject to the approval of the Department of Environmental Quality, to provide a solid waste management system to handle adequately solid wastes generated or existing within the boundaries of such county. An application for a solid waste transfer station to be located in a county with a population of less than twenty thousand (20,000) based on the 1990 Federal Decennial Census shall not be submitted to the Department unless it is included in the county plan submitted to the Department. The application shall be made in accordance with the permitting requirements in the Oklahoma Solid Waste Management Act. By agreement or contractual arrangement the board of county commissioners may assume responsibility for solid wastes generated within incorporated cities or towns whether within their counties or other counties. The board of county commissioners of a county may enter into agreements with other counties, one or more towns or cities, governmental agencies, with private persons, trusts or with any combination thereof to provide a solid waste management system for the county or any portion thereof.

B. The county commissioners shall have the authority to levy and collect such fees and charges and require such licenses as may be appropriate to discharge their responsibility for a solid waste management system or any portion thereof. Such fees, charges and licenses shall be based on a fee schedule contained in an official resolution of the board of county commissioners and may be invoiced and collected by other public or private utility services in the normal course of their business.

C. The board of county commissioners may accept and disburse funds derived from federal or state grants or from private sources or from monies that may be appropriated from the General Revenue Fund for the installation and operation of a solid waste management system.

D. The board of county commissioners is authorized to contract for the lease or purchase of land, facilities and vehicles for the operation of a solid waste management system either for the county or as a party to a regional solid waste management district.

E. The board of county commissioners of a county shall have the right to establish written policies in compliance with the plan approved by the Department for the operation of a
solid waste management system including hours of operation, amount, character and kind of waste accepted at the solid waste container sites or any disposal site, and such other rules as may be necessary for the safety of the operating personnel, persons using the sites and the general public.

F. The board of county commissioners of a county is authorized to hire such persons, including peace officers, as may be necessary to administer the county solid waste management system, enforce policies established pursuant to the solid waste plan and issue citations for violation of the solid waste laws of the State of Oklahoma.

G. Any person who violates any policy established by the board of county commissioners for the operation of a solid waste management system created pursuant to the provisions of this section, shall be subject to a civil penalty not to exceed Five Hundred Dollars ($500.00) per day. Each violation shall constitute a separate offense.

H. The provisions of this section requiring approval of the Department for plans providing for a solid waste management system, shall not apply to counties having a solid waste management system plan in effect on July 1, 1992. For any county having a solid waste management system plan in effect on July 1, 1992, the county commissioners may charge and collect reasonable service and disposal fees as necessary for any nonhazardous industrial solid waste collection and disposal system. In determining reasonable fees for any nonhazardous industrial solid waste collection and disposal system, the county may take into account the damage and repair of access roads, litter control, surveillance, civil defense, and such other costs and expenditures deemed necessary by the county. Any person subject to the assessment of such fees who is aggrieved at the action of the commissioners in determining the amount of such fees, may appeal the action of the commissioners to the district court of the county for a review as to the reasonableness of the fees. The decision of the court shall be final and binding upon the commissioners, provided that any such order of the commissioners assessing the fees shall be binding until reversed by the court.

**Historical Data**

This act may be cited as the "Rural Water, Sewer, Gas and Solid Waste Management Districts Act."

Historical Data

Laws 1972, c. 254, § 1; Laws 1975, c. 170, § 1, emerg. eff. May 21, 1975.
Title 82. Waters and Water Rights
Chapter 18
Rural Water, Sewer, Gas and Solid Waste Management Districts Act
Section 1324.2 - Definitions.
Cite as: O.S. §, __ __

As used in this act unless the context clearly requires otherwise:

1. "District" means a public nonprofit water district, a nonprofit sewer district, a public nonprofit natural gas distribution district or a nonprofit solid waste management district or a district for the operation of all or a combination of waterworks, sewage facilities, natural gas distribution facilities and solid waste management systems, created pursuant to this act;

2. "Board" means the governing body of a district;

3. The terms "board of county commissioners" and "county clerk" shall mean, respectively, the board of county commissioners and county clerk of the county in which the greatest portion of the territory of any proposed rural water district, rural sewer district, rural natural gas distribution district or rural solid waste management district is located;

4. "Corporation" means a not-for-profit corporation organized:
   a. pursuant to the provisions of the Oklahoma General Corporation Act for a purpose not involving pecuniary gain to its shareholders or members, paying no dividends or other pecuniary remuneration, directly or indirectly to its shareholders or members as such and having no capital stock, and
   b. for the purpose of developing and providing rural water supplies to serve rural residents.

5. "Rural resident" means any natural person, firm, partnership, association, corporation, business trust, federal agency, state agency, state or political subdivision thereof, municipality of ten thousand (10,000) persons or less, or any other legal entity, owning or having an interest in lands within the rural area located within the boundaries of the district;

6. "Rural area" means any area lying outside the corporate limits of any municipal corporation and includes any areas of open country, unincorporated communities, and, with the consent of the governing body thereof by ordinance duly adopted, may include the area within the corporate limits of any municipality having a population of less than ten thousand (10,000) persons according to the last decennial census, when said
municipality is one of the petitioners for creation of a district or for the annexation of additional territory as provided by Section [82-1324.13] of this title; provided, further, that when a water, sewer, natural gas or solid waste management district is totally within the municipal city limits of a city with ten thousand (10,000) population or less, the board of directors of the sewer, natural gas, water or solid waste management district shall be the governing body of the town. Provided, further, that when a city or town with a population of ten thousand (10,000) or less receives the majority of its water from a rural water, natural gas, sewer or solid waste management district, any resident of said city or town shall be eligible to serve on the board of directors. Provided, further, that areas lying within the corporate limits of any municipality having a population of more than ten thousand (10,000) persons according to the last decennial census may be included in a water, sewer, natural gas or solid waste management district with the consent of the governing body by ordinance duly adopted when such water, sewer, natural gas or solid waste services are not and cannot be provided in a reasonable time by other sources;

7. "Benefit unit" means a legal right to one service connection to the district's facilities and to participate in the affairs of the district;

8. "Participating member" means any rural resident who has subscribed to one or more benefit units;

9. "Sewage facilities" means the necessary facilities of collection, transportation, storage, treatment or processing and disposal or release of sewage;

10. "Solid waste management system" means the entire process of collection, transportation, storage, processing and disposal of solid wastes;

11. "Water works" means the necessary facilities from the initial source to the place for consumer utilization, and includes supply, storage, treatment, transportation and distribution;

12. "Solid waste" means all putrescible and nonputrescible refuse in solid or semisolid form including, but not limited to, garbage, rubbish, ashes or incinerator residue, street refuse, dead animals, demolition wastes, construction wastes, solid or semisolid commercial and industrial wastes and hazardous wastes including explosives, pathological wastes, chemical wastes, herbicide and pesticide wastes; and

13. "Gas distribution facilities" means the necessary facilities from the initial source to the place for consumer utilization and includes supply, transportation and distribution.

**Historical Data**

Title 82. Waters and Water Rights
Chapter 18
Rural Water, Sewer, Gas and Solid Waste Management Districts Act
Section 1324.3 - Purpose of Districts - Organization.
Cite as: O.S. §, __ __

Public nonprofit rural water districts, public nonprofit rural sewer districts, public nonprofit natural gas distribution districts and public nonprofit rural solid waste management districts may be organized under this act for the purpose of developing and providing an adequate rural water supply, gas distribution facilities, sewage disposal facilities and solid waste management system to serve and meet the needs of rural residents within the territory of the district. The board of county commissioners of each county in this state shall have the power and it shall be their duty, upon a proper petition being presented, to incorporate and order the creation of rural water, sewer, gas and solid waste management districts in the manner hereinafter provided.

Historical Data

Laws 1972, c. 254, § 3; Laws 1975, c. 170, § 3, emerg. eff. May 21, 1975.
Any two or more owners of lands may file with the county clerk a petition addressed to the board of county commissioners praying for the incorporation of a district under the provisions of this act. The petition shall give a legal description of the lands owned by the petitioners and other lands which the petitioners propose to be incorporated into the proposed district and shall state:

1. That the rural residents within such territory are without an adequate water supply, sewage facilities, gas distribution facilities or solid waste management system to meet their needs;

2. That the construction, installation, improvement, maintenance and operation of all or any combination of water works, sewage facilities, gas distribution facilities and solid waste management systems are necessary to provide an adequate water supply, sewage facilities, gas distribution facilities or solid waste management system to serve rural residents of the district;

3. That such improvements or works will be conducive to and will promote the public health, convenience and welfare; and

4. That there is sufficient water available for purchase or available for appropriation by the Oklahoma Water Resources Board to serve the needs of the district. Attached to said petition shall be an accurate map or plat of the proposed territory to be embraced within the district showing the location of said territory by reference to sections or portions thereof and the township and range wherein the same are located.

**Historical Data**

Whenever a petition as provided in the preceding section is filed with the county clerk, he shall thereupon give notice to the county commissioners of the filing and pendency of said petition, whereupon, if the petition proposes the creation of a water district, the county commissioners shall immediately determine from the Oklahoma Water Resources Board whether or not there is water available to adequately serve the proposed district, and the county commissioners shall forthwith enter their order setting a public hearing upon said petition for a day certain and directing the county clerk to give notice of said hearing by legal publication for two (2) consecutive weeks in a newspaper published in each county containing lands embraced within the boundaries of the proposed district. Said newspapers must have a general circulation in the county of publication. Provided, however, if there is a county in which there is no newspaper of general circulation published, notice of such hearing shall be given by posting in five public places within said county, one of which shall be the county courthouse. Such notice shall contain: a brief and concise statement describing the purpose of such hearing; a description of the territory to be embraced within said district; a notice to all persons residing or owning property and incorporated municipalities within the proposed district that they may appear upon the date and at the time and place of said hearing to show cause, if any there be, why said petition should not be granted; and a notice to all rural residents of the proposed district that, if said district shall be ordered created, an organizational meeting to elect a board of directors and officers and to adopt bylaws will be held immediately following the entry of the order creating said district. In addition, the county clerk shall, at least ten (10) days before the date fixed for said hearing, give or send by registered or certified mail notice thereof to each of the petitioners.

Historical Data

Title 82. Waters and Water Rights
Chapter 18
Rural Water, Sewer, Gas and Solid Waste Management Districts Act
Section 1324.6 - Duties of Board of County Commissioners at Hearing - Declaration of Incorporation.
Cite as: O.S. §. __ __

At the time and place set for the hearing and consideration of the petition, it shall be the duty of the board of county commissioners to determine:

1. Whether proper notice of the hearing has been given as required by Section 1324.5 of this title;

2. Whether the rural residents of the area described in the petition are without an adequate water supply, sewage facilities, gas distribution facilities or solid waste management system to meet their needs;

3. Whether the construction, installation, improvement, maintenance and operation of all or a combination of water works, sewage facilities and solid waste management systems are necessary to provide an adequate water supply, sewage facilities, gas distribution facilities or solid waste management system to serve rural residents of the district;

4. Whether such improvements or works will be conducive to and will tend to promote the public health, convenience and welfare;

5. The area which should be included in the district; and

6. Whether there is sufficient water available for purchase or available for appropriation by the Oklahoma Water Resources Board. If, upon such consideration, it shall be found that such petition is in conformity with the requirements of this act, and that such a district should be created the board of county commissioners shall thereupon immediately declare the land described in the petition or any part thereof to be incorporated as a district under the name of "Rural Water and/or Sewer and/or Gas and/or Solid Waste Management District No. ______, ____________ County, Oklahoma" (inserting number in order of incorporation and name of county) and thereupon the district shall be a body politic and corporate and an agency and legally constituted authority of the State of Oklahoma for the public purposes set forth in this act. The board of county commissioners shall thereupon enter upon its records full minutes of such hearing, together with its order creating the rural district under said corporate name for the purposes of this act. Such districts shall not be political corporations or subdivisions of the state within the meaning of any constitutional debt limitations, nor shall said districts have any power or authority to levy any taxes whatsoever or make any assessments on property, real or personal.
Historical Data

Immediately following the incorporation of the district by the board of county commissioners, there shall be a special meeting of the owners of land within any such district to select from their number a board of directors and to adopt bylaws for governing and administering the affairs of the district. The number of members of said board, not to exceed nine, shall be determined by a majority vote of those owners of land present. Any original director who shall fail to subscribe to one or more benefit units and pay the established unit fee for each unit to which he subscribes within thirty (30) days after entry in the minutes of the board of a declaration of availability of such benefit units for subscription shall forfeit his office. Those owners of land present at such special meeting may adopt and amend any of such proposed bylaws and may propose or adopt additional or other bylaws. Such bylaws may be amended at any annual or special meeting of the participating members of the district.

**Historical Data**

Title 82. Waters and Water Rights
Chapter 18
Rural Water, Sewer, Gas and Solid Waste Management Districts Act
Section 1324.8 - Filing of Water Purchase Contracts.
Cite as: O.S. §, __ __

When a water purchase contract has been executed, the board of directors shall either file a copy of the water purchase contract with the Oklahoma Water Resources Board or file an application for appropriation of water with the board.

Historical Data

Title 82. Waters and Water Rights

Chapter 18

Rural Water, Sewer, Gas and Solid Waste Management Districts Act

Section 1324.9 - Board as Governing Body - Meetings - Vacancies - Rules and Regulations - Records.

Cite as: O.S. §, __ __

The board shall be the governing body of the district and shall meet annually on a date prescribed by the bylaws and at such other times as may be determined by the board or upon call by the chairman or any two (2) members of the board. Vacancies on the board shall be filled for the unexpired term, and until such appointee's successor is elected and has qualified, by appointment by the remaining members of the board. The board shall adopt such rules and regulations in conformity with the provisions of this act and the bylaws of the district as are deemed necessary for the conduct of the business of the district. It shall be the duty of the secretary to cause an entry to be made upon its records showing all of its minutes, decisions and orders made pursuant to the provisions of this act.

Historical Data

Title 82. Waters and Water Rights
Chapter 18
Rural Water, Sewer, Gas and Solid Waste Management Districts Act
Section 1324.10 - Powers of District
Cite as: O.S. §, ___

A. Every district incorporated hereunder shall have perpetual existence, subject to dissolution as provided by the Rural Water, Sewer, Gas and Solid Waste Management Districts Act, and shall have power to:

1. Sue and be sued, complain and defend, in its corporate name;

2. Adopt a seal which may be altered at pleasure, and to use it, or a facsimile thereof, as required by law;

3. Acquire by purchase, lease, gift, or in any other manner, and to maintain, use, and operate any and all property of any kind, real, personal, or mixed, or any interest therein; and to acquire and own water rights or rights to natural gas under the laws of this state, and to construct, erect, purchase, lease as lessee and in any manner acquire, own, hold, maintain, operate, sell, dispose of, lease as lessor, exchange and mortgage plants, buildings, works, machinery, supplies, equipment, apparatus, facilities, property rights and transportation and distribution lines, facilities, equipment or systems necessary to transport, distribute, sell, furnish and dispose of water or gas, and either subsequent to, or in connection with, the installation of water distribution, sewage facilities, gas distribution facilities or solid waste management system, to construct, operate and maintain sewage disposal facilities or solid waste management system to serve the users of the district. Provided, all projects of the district shall be self-liquidating, and the costs of construction shall be payable solely from the income, revenues, and properties of the district, and all property, assets and revenues of the district shall constitute a special fund for the accomplishment of the purposes and objectives of the Rural Water, Sewer, Gas and Solid Waste Management Districts Act;

4. Borrow money and otherwise contract indebtedness for the purposes set forth in this act, and, without limitation of the generality of the foregoing, to borrow money and accept grants from the United States of America, or from any corporation or agency created or designated by the United States of America, and, in connection with such loan or grant, to enter into such agreements as the United States of America or such corporation or agency may require; and to issue its notes or obligations therefor, and to secure the payment thereof by mortgage, pledge or deed of trust on all or any property, assets, franchises, rights, privileges, licenses, rights-of-way, easements, revenues, or income of the said district;

5. Make bylaws for the management and regulation of its affairs;
6. Appoint officers, agents and employees, to prescribe their duties and to fix their compensation; and to employ such common and skilled labor and professional and other services as may be necessary to the proper performance of such work or improvement as is proposed to be done within any such district, and the maintenance thereof;

7. Sell or otherwise dispose of any property of any kind, real, personal, or mixed, or any interest therein, which shall not be necessary to the carrying on of the business of the district;

8. In connection with the acquisition, construction, improvement, operation or maintenance of its transportation, and distribution lines, system, equipment, facilities or apparatus, use any street, road, alley or highway which is owned or held by the state, or any political subdivision. The location of sewer, gas or water lines or other facilities connected with the water, sewer, gas or solid waste management district in such streets, roads, alleys or highways, must be concurred in by the governing or appropriate bodies of the cities, counties or state, which have jurisdiction over said property. The district plans for locating lines shall comply with the written specifications for location of lines and facilities as set forth by the governing body of the county for property within their jurisdiction. If the governing body of the county does not have written specifications for location of lines and facilities for property within their jurisdiction, they shall concur with the district plans or provide the district with an alternative plan. The governing body of any such city, county or state agency may require that if a district attaches a gas line to any bridge, underpass or overpass, that such district furnish liability insurance in an amount to be determined by the governing body, covering damage which may be occasioned to such bridge, underpass or overpass, as a result of fire or explosion originating from said gas line. Provided that the relocation or rearrangement of any public utility's or common carrier's facilities of service required to be made to permit or accommodate installation or maintenance of a district's facilities on, across or under any such publicly owned or held real property or interest therein shall be performed at the sole cost of the district;

9. Make any and all contracts necessary or convenient for the exercise of the powers of the district;

10. Fix, regulate and collect rates, fees, rents or other charges for water, gas and any other facilities, supplies, equipment or services furnished by the district. Said rates shall be just, reasonable and nondiscriminatory;

11. Do and perform all acts and things, and to have and exercise any and all powers as may be necessary, convenient or appropriate to effectuate the purposes for which the district is created;

12. Buy from or sell water or gas to any municipality, or to another district created under this act, or to any other legal entity engaged in the distribution and storage of water or
gas, provided quantities of water sold do not exceed any vested right of appropriation granted by the Oklahoma Water Resources Board;

13. Enter into contracts with the United States of America, or any agency thereof, or the state, or any political subdivision or agency thereof, for the construction, operation and maintenance of structures needed to provide water storage to meet present and future anticipated needs and demands of the district;

14. Enter into contracts jointly with any other district, municipality, city or town, the state, the United States of America, or any governmental agency, for the purpose of purchasing water, constructing, acquiring, operating water facilities or purchasing or leasing reservoir space;

15. Enter into contracts for fire protection and to construct, enlarge, extend or otherwise improve community facilities providing essential services to rural residents, including, but not limited to, fire protection, ambulance service, community centers and outdoor recreational facilities; and

16. Have and exercise the right of eminent domain in the same manner and according to the procedures provided for in Sections 51 through 65 of Title 66 of the Oklahoma Statutes, provided, that the use of said eminent domain provisions, shall be restricted to the purpose of developing and providing rural gas distribution, water works and sewage disposal facilities. Provided, however, no personal or real property, easement or right-of-way of any utility may be acquired by eminent domain.

B. No district organized hereunder shall sell or export water or gas pursuant to the Rural Water, Sewer, Gas and Solid Waste Management Districts Act outside of the state without consent of the Legislature.

C. Appropriative rights to water held by the district shall not be alienated or encumbered apart from the alienation or encumbrance of the facilities of the district.

D. The board of directors shall, on or before July 1 of each year, file with the county clerk of each county in which any part of said district is located, an annual report for the preceding calendar year. Such report shall list all monies collected and all monies disbursed during said calendar year. Said report shall also specify any and all indebtedness outstanding at the end of the calendar year.

**Historical Data**

A. Rural water, sewer, gas and solid waste management districts formed pursuant to this act shall be operated without profit, but the rates, fees, rents or other charges for water, gas and other facilities, supplies, equipment or services furnished by the district shall be sufficient at all times:

1. To pay all operating and maintenance expenses necessary or desirable for the prudent conduct of its affairs and the principal of and interest on the obligations issued or assumed by the district in the performance of the purposes for which it was organized; and

2. For the creation of adequate reserves for the retirement of indebtedness, maintenance and other purposes necessary and expedient to meeting all obligations of the district.

B. The revenues of the district shall be devoted, first, to the payment of operating and maintenance expenses and the principal and interest on outstanding obligations, and, thereafter, to such reserves for improvements, retirement of indebtedness, new construction, depreciation and contingencies as the board of directors may from time to time prescribe.

C. Rates shall be reviewed and adjusted as deemed necessary by the board of directors to ensure that revenues will be adequate for, but not exceed, the amounts required for the purposes provided for in subsection B of this section.

Historical Data

Amended by Laws 1982, c. 28, § 1, operative July 1, 1982.
Title 82. Waters and Water Rights
Chapter 18
Rural Water, Sewer, Gas and Solid Waste Management Districts Act
Section 1324.12 - Benefit Units.
Cite as: O.S. §, __ __

Plans, specifications, proposed operating budget, schedules of unit fees and benefit units, rules and regulations, estimates of cost for any proposed improvement authorized by this act shall be filed with the secretary of the district. The total benefits of any such improvement shall be divided into a suitable number of benefit units. Upon determining a schedule of benefit units and unit fees, the board of directors shall cause a declaration of availability of such units for subscription to be entered in its minutes and except for residents of cities and towns as provided in paragraph 5 of Section of this title any individual who fails to become a participating member within thirty (30) days thereafter shall not be eligible to hold office as a director, nor shall any individual, firm, partnership, association, or corporation which fails to become a participating member within ninety (90) days after such declaration be qualified to participate at any meeting or vote at any election held thereafter unless such individual, firm, partnership, association, or corporation shall thereafter become a participating member. Each landowner within the district shall subscribe to a number of such units in proportion to the extent he desires to participate in the benefits of the improvements. As long as the capacity of the district's facilities permits, participating members of the district may subscribe to additional units upon payment of a unit fee for each such unit. Owners or tenants of land located within the district who are not participating members may subscribe to such units as the Board in its discretion may grant, and upon payment of the unit fee for each such unit shall be entitled to the same rights as original participating members.

Historical Data

Title 82. Waters and Water Rights
   Chapter 18
   Rural Water, Sewer, Gas and Solid Waste Management Districts Act
   Section 1324.13 - Annexation of Additional Territory - Petition.
Cite as: O.S. §, __ __

Lands outside the boundaries of any district which can economically be served by the facilities of the district may be annexed to such district. Any two or more owners of such lands shall file a petition for annexation with the county clerk addressed to the board of county commissioners, which shall give the legal descriptions of the lands owned by the petitioners and other lands which the petitioners propose to be annexed to such district, and shall state:

1. The name of the district to which annexation is desired;

2. That such lands are without an adequate water supply, sewage facilities, gas distribution system or solid waste management system;

3. That annexation to said district will be conducive to and will promote the public health, convenience and welfare of rural residents in the district; and

4. That adequate water is available to the district or has been appropriated to the district by the Oklahoma Water Resources Board.

Historical Data

Title 82. Waters and Water Rights
   Chapter 18
   Rural Water, Sewer, Gas and Solid Waste Management Districts Act
   Section 1324.14 - Notice of Filing of Annexation Petition.
   Cite as: O.S. §, __ __

Notice shall be given, as provided in Section 5, of the filing of a petition for annexation fixing the time and place of hearing.

Historical Data

Title 82. Waters and Water Rights
Chapter 18
Rural Water, Sewer, Gas and Solid Waste Management Districts Act
Section 1324.15 - Hearing on Annexation Petition.
Cite as: O.S. §, __ __

At the time and place set for the hearing and consideration of the petition, the board of county commissioners shall ascertain whether proper notice has been given and whether the statements contained in the petition are true. If true, and if a majority of the members of the Board of the district to which annexation is desired do not object to such statement, the board of county commissioners shall enter into its minutes such findings and shall set forth in said minutes a description of the new boundaries of such district. Thereafter, owners of land located within the annexed territory shall be entitled to subscribe to such benefit units upon such terms and conditions as the board in its discretion may provide. Any owner of land located within any territory annexed to a district who shall subscribe to one or more benefit units and comply with terms and conditions provided by the board, shall be entitled to the same rights as participating members.

Historical Data

Laws 1972, c. 254, § 15.
A. Except as otherwise provided by law:

1. The term of office of every member elected to an original board shall be until the date of the annual meeting of the participating members of either the first, second or third year following the year of the incorporation of the district and until their successors are elected and have qualified, and as nearly as possible the terms of an equal number of directors on any such board shall expire on each of said dates;

2. At the annual meeting of each year after the year of the election of the original board members, elections shall be held to elect directors to fill any position on the board, the term of office of which has expired, and any director so elected shall hold office for a term of three (3) years and until his or her successor is elected and has qualified; and

3. For the purpose of election of board members and for such other purposes as the bylaws may prescribe, annual meetings of participating members shall be held by each district each year following the year of incorporation of such district. The board of directors shall cause notice of the time and place of each annual meeting and the purpose thereof to be given to each of its participating members. Each participating member shall be entitled to a single vote, regardless of the number of benefit units to which the member has subscribed.

B. 1. A requirement for qualification to serve as a board member for a rural water district or a nonprofit rural water corporation shall be a written pledge that upon election such board member shall attend a minimum of six (6) hours of workshop training to be offered periodically on a regional basis within twelve (12) months following election of such board member, and to be organized by the Oklahoma Water Resources Board in cooperation with the Oklahoma Rural Water Association with the purpose of study and instruction in areas of district financing, law, and the ethics, duties and responsibilities of
Beginning July 1, 2001, all new and existing board members shall be required to obtain continuing education by attending a minimum of six (6) hours of workshop training every three (3) years.

2. The district or corporation shall reimburse all reasonable expenses incurred by any board member for attending such training workshop.

3. To avoid members having to interfere with their jobs or employment, such training sessions may be divided into three-hour segments, and insofar as possible be scheduled for evening sessions. Technology center school facilities, college facilities or other public facilities may be utilized in all parts of the state for convenience of the members. Such workshops must be offered within seventy-five (75) miles of the members' residences.

C. Should any pledging board member fail to attend the workshop training as required in subsection B of this section, he or she shall be deemed ineligible to serve as a board member commencing at the next regularly scheduled meeting of the board following the twelve-month period. The remaining board members shall select from the membership, as provided by the district or corporation bylaws, another qualified member to fill the vacancy and that person shall pledge to attend the workshop training provided for in this section. The appointed member shall only serve until the next regularly scheduled election of board members and an election shall be held to fill the unexpired term of the vacated position.

D. Upon the election of a board member, the provisions of Sections 481 through 487 of Title 21 of the Oklahoma Statutes relating to nepotism shall not prohibit any employee already in the service of the district from continuing in such service or from promotion therein. Provided, however, the board member related to the employee shall excuse himself from the board meeting during any discussion of or action taken on any matter that could affect the employment or compensation for employment of such employee.

Historical Data

Title 82. Waters and Water Rights
   Chapter 18
   Rural Water, Sewer, Gas and Solid Waste Management Districts Act
   Section 1324.17 - Officers.
   Cite as: O.S. §. __ __

The board of directors shall annually elect a chairman, vice-chairman, secretary and treasurer for a term of one (1) year and until a successor is elected and has qualified.

Historical Data

Laws 1972, c. 254, § 17.
A. It shall be the duty of the chairman of the board of directors to keep in repair such works as are constructed by the district and to operate such works, all as directed by said board. The chairman and all persons who may perform any service or labor as provided herein shall be paid such just and reasonable compensation as may be allowed by the board of directors and said board shall annually prepare an estimated budget for the coming year, adjust rates, if necessary to produce sufficient revenue required by such budget.

B. 1. The board of directors of each district with a gross operating revenue of Fifty Thousand Dollars ($50,000.00) or more during a fiscal year shall cause to be prepared, by an independent licensed public accountant or a certified public accountant, an annual financial audit in accordance with generally accepted auditing standards as of the end of each fiscal year. Copies shall be filed with the State Auditor and Inspector within six (6) months after the close of the fiscal year.

2. The board of directors of each district with a gross operating revenue of less than Fifty Thousand Dollars ($50,000.00) during a fiscal year shall cause to be prepared an annual review or compilation in compliance with standards promulgated by the American Institute of Certified Public Accountants. Copies of the review or compilation shall be filed with the State Auditor and Inspector within six (6) months after the close of the fiscal year for which the review or compilation is done.

C. Each annual review, compilation or audit prepared pursuant to this section shall be reported at the district's annual meeting. Nothing in this section shall in any way alter or eliminate the auditing requirements of any state or federal lending institution.

Historical Data

A. The provisions of this section shall apply to dissolution of districts prior to acquisition of assets.

B. Whenever a petition signed by three-fourths (3/4) of the landowners in any district organized under provisions of this act or a petition signed by all of the directors of such district is presented to the board of county commissioners and it shall appear from said petition that said district owns no property of any kind exclusive of records, maps, plans and files; that all of its debts and obligations have been fully paid; that the district is not functioning, and will probably continue to be inoperative because the board of directors is unable to obtain the necessary financing or for any other reason, the board of county commissioners shall, after such finding, issue a certificate stating the allegations in said petition as true and declaring said district dissolved, and shall make full minutes of such hearing in its journal and deliver said certificate to the secretary of said district. The secretary of said district shall, within thirty (30) days thereafter, deliver all records, maps, plans and files to the county clerk, and thereupon said district shall be dissolved.

**Historical Data**

Whenever a district owning facilities and property desires to dispose of such facilities and property and become dissolved, the board of directors may adopt a resolution setting forth the proposed plan and, upon such plan being approved by three-fourths (3/4) of the participating members in a meeting called for that purpose, such resolution and plan may be submitted to the board of county commissioners. If approved by the commissioners, the commissioners shall thereupon authorize the board of directors to carry through said plan to dissolve and shall further authorize the board of directors to wind up the affairs of the district, pay all debts and expenses and to dispose of any property owned by the district and for the apportionment of the proceeds thereof together with any other monies belonging to the district to an adjoining rural water district or to any other political subdivision of the state. No money, property or the proceeds thereof shall be distributed to any private interests. Thereupon the district shall be dissolved as herein provided.

Historical Data

Title 82. Waters and Water Rights
Chapter 18
Rural Water, Sewer, Gas and Solid Waste Management Districts Act
Section 1324.21 - Release of Lands from District - Petition - Notice.
Cite as: O.S. §. __ __

In the event that landowners within a district desire to withdraw from such district, fifty-one percent (51%) of the affected landowners or the board of directors by resolution may petition the county commissioners to release those lands from the district. The petition shall describe by section or fraction thereof and by township and range the lands affected. After a finding that the granting of the petition is to the best interests of the affected landowners and the district, the board of county commissioners shall issue a certificate stating that the lands involved are released and separated from the district. Full minutes of the hearing shall be entered in the journal of the board of county commissioners and the certificate shall be delivered to the secretary of the district who shall, within thirty (30) days, cause the records of the district to be amended to exclude the lands affected. Notice shall be given, as provided in Section 1324.5 of this title, of the filing of a petition for release of lands as provided herein, fixing the time and place of hearing, and a copy of said notice shall be sent by certified mail to the chairman of the board of directors of the district in which the said lands are located.

Historical Data

Districts formed hereunder shall be exempt from all excise taxes of whatsoever kind or nature, and further, shall be exempt from payment of assessments in any general or special taxing district levied upon the property of said district, whether real, personal or mixed; such exemption shall include, but not to be limited to, franchise taxes or assessments or fees levied by a county or municipality for inspections of the facilities of the district which were not requested by the district. Any and all securities and evidences of indebtedness issued by a district created pursuant to this act and the income interest and capital gains thereon shall not be subject to the income tax laws of this state and persons owning or holding said securities and evidences of indebtedness or their heirs, devisees, successors, or assigns shall not be required to pay to the State of Oklahoma income tax upon the profits and capital gains upon said securities and evidences of indebtedness.

Historical Data

Title 82. Waters and Water Rights
   Chapter 18
      Rural Water, Sewer, Gas and Solid Waste Management Districts Act
      Section 1324.23 - Exemption From Jurisdiction and Control of Corporation
Commission.
Cite as: O.S. §, __ __

Rural water, sewer, gas and solid waste management districts, and corporations shall be exempt in any and all respects from the jurisdiction and control of the Corporation Commission of this state; provided, however, rural gas distribution systems shall be subject to the jurisdiction for only the pipeline safety program administered by the Oklahoma Corporation Commission.

Historical Data

The creation of all districts and all acts and proceedings taken in the creation thereof and all acts and things done by said districts, pursuant to the provisions of this act are hereby validated; and from and after the effective date of this act all such previously created districts shall be deemed to have been created, and all acts and things done by such previously created districts, henceforth shall be deemed to have been pursuant to and subject to the provisions of this act.

**Historical Data**

Two or more districts organized under this act may be consolidated into a single district by complying with the procedures prescribed in this section.

The proposal for consolidation shall be prepared in written form and shall set forth in detail the reasons for consolidation and the advantages which would accrue to each district from the proposal. The written proposal shall be considered and acted upon by the board of directors from each district affected at a duly called meeting. If the board of directors of each district approves the proposal by resolution, the proposal shall then be submitted to a vote of the membership of each district at a regular or special membership meeting. If the consolidation proposal is not approved by the membership of each district affected such districts may not be consolidated.

If the proposal is approved by the membership of each district, the boards of directors shall then submit it to the creditors of each district for approval or disapproval. In the event the creditors do not approve the consolidation proposal, the districts shall not be consolidated.

Upon approval of the proposal by the membership of each district and by all creditors, the board of directors of the districts desiring to be consolidated shall join in filing a petition, addressed to the board of county commissioners having jurisdiction as provided by this section, for a hearing to consolidate such districts into a single district. Said petition shall set forth the necessity for such consolidation of two or more districts, and that the consolidation of said districts shall be conducive to the public health, convenience, safety or welfare, and to the economical execution of the purposes for which the districts were organized. The consolidation proposal as approved by the membership and the boards of directors of each district and the approval of each of the creditors shall be attached to the petition as exhibits.

If the districts seeking consolidation are situated in one county, the petition shall be filed with the county clerk of said county, and the board of county commissioners of said county shall have jurisdiction to hear and determine the petition.

In the event the districts were organized in different counties the petition shall be filed with the county clerk of the county in which the greatest portion of the territory of the proposed consolidated district is located, and the board to determine the question of
consolidation shall consist of the board of county commissioners from each of the counties, and a majority of the combined boards shall be necessary to render a decision.

Upon receipt of said petition, the county clerk shall thereupon give notice to the board or boards of county commissioners of the filing and pendency of said petition, whereupon the county commissioners of the county wherein the petition is filed shall enter its order setting hearing, and giving notice of the hearing, all in accordance with the provisions of this act for the creation of districts in the first instance. In addition to the notice as prescribed by the act for the creation of districts, the county clerk shall at least ten (10) days before the date fixed for said hearing give or send by registered mail or certified mail notice thereof to each creditor of each of the districts to be consolidated, addressed to the creditor's last-known address.

After the hearing, should the board find that the averments of the petition are true and that said districts, or any of them, should be consolidated, the board shall enter its order directing the consolidation of the districts. The order shall set forth the corporate name of the consolidated district under the name of "Consolidated Rural Water and/or Sewer District and/or Gas District and/or Solid Waste Management District No. _____, __________ County (ies), Oklahoma." The order shall further provide that the consolidated district shall assume and become legally liable for all of the obligations of the districts consolidated into the single district.

Following the entry of said order, an organizational meeting of the combined membership of each of the districts shall be held for the purpose of electing directors and officers, and adopting bylaws. This organizational meeting shall be held in accordance with the provisions pertaining to the creation and organization of districts.

From any order of the board, an appeal may be taken in the manner as provided for appeals from decision of the board of county commissioners.

All legal proceedings already instituted by or against any district involved in a consolidation proceeding may be revived and continued by or against the consolidated district by an order of the court substituting the name of such consolidated district.

**Historical Data**

Title 82. Waters and Water Rights
Chapter 18
Rural Water, Sewer, Gas and Solid Waste Management Districts Act
Section 1324.26 - Enlargement of Purposes and Powers - Procedure.
Cite as: O.S. §, __ __

Any district created for one of the authorized purposes of this act may enlarge its purposes and powers by following the procedure set forth herein: The board of directors of the district shall adopt a resolution to enlarge the purposes and powers of the district and the resolution shall specifically state such additional purposes and powers. The district shall file a petition for enlargement of the purposes and powers of the district with the county clerk and a certified copy of the resolution for enlargement shall be attached to the petition. The county clerk shall thereupon give notice to the board of county commissioners of the filing of said petition and the board of county commissioners shall forthwith enter its order setting a public hearing upon said petition for a day certain and directing the county clerk to give notice of said hearing by legal publication in the manner described by Section 1324.5 of this title. Such notice shall contain a brief and concise statement describing the purpose of the hearing and the time and place set for the hearing and consideration of the petition. It shall be the duty of the board of county commissioners to determine:

1. whether proper notice of the hearing has been given; and

2. whether the enlargement of the purposes and powers of the district is necessary to provide an adequate water supply, sewer facilities, gas distribution facilities or solid waste management system to serve rural residents of the district.

If, upon such consideration, it shall be found that the purposes and powers of the district should be enlarged, the board of county commissioners shall enter upon its records, full minutes of such hearing, together with its order enlarging the purposes and powers of the district. Such order shall also change the name of the district to disclose the purposes of the district, and the name of the district shall be indicated in the manner set forth in Section [82-1324.6] of this title.

Historical Data

Directors of a rural road improvement district shall be the owners of real property in and residents of said district. At the time of making its order organizing the district, the board of county commissioners shall set a first meeting of property owners of said district and direct the manner of giving notice by publication thereof. The owners of property within the district present at such meeting shall elect nine (9) directors who shall hold their office until the next general election, at which time their successors shall be elected. The property owners present at such first meeting shall adopt the bylaws of the district. At the first general election after organization of the district the three qualified persons receiving the highest number of votes for member of board of directors of the district shall hold their respective offices for the term of six (6) years. The three qualified persons receiving the next highest number of votes shall be elected for four (4) years, and the three qualified persons having the next highest number of votes shall be elected for two (2) years. Each two (2) years thereafter, there shall be elected for a term of six (6) years three members of said board of directors. The board of directors of the district shall submit, within fifteen (15) days before the filing period of any district election, a resolution to the secretary of the county election board conducting said election. The resolution shall contain the following:

1. The date of the election; and

2. The offices to be filled or the questions to be voted upon at the election; and

3. Qualifications for the offices; and

4. Any other information necessary for conducting said election. The regular election in the district shall be held at the same time as the general election in this state. All polling places of precincts, all or any part of which include areas within the boundaries of the district, shall be supplied ballots for the purpose of permitting electors of the district to vote for members of the board of directors of the district. Filing for the office of member of the board of directors shall be with the county election board on a nonpartisan basis during the regular filing period for state and county offices and shall be done without the payment of a filing fee and without filing of a petition in support of the candidate's candidacy. Vacancies on the board shall be filled, for the unexpired term thereof, by the board of directors.

Historical Data
Added by Laws 1986, c. 93, § 6, eff. Nov. 1, 1986.
Directors of a rural road improvement district shall be the owners of real property in and residents of said district. At the time of making its order organizing the district, the board of county commissioners shall set a first meeting of property owners of said district and direct the manner of giving notice by publication thereof. The owners of property within the district present at such meeting shall elect nine (9) directors who shall hold their office until the next general election, at which time their successors shall be elected. The property owners present at such first meeting shall adopt the bylaws of the district. At the first general election after organization of the district the three qualified persons receiving the highest number of votes for member of board of directors of the district shall hold their respective offices for the term of six (6) years. The three qualified persons receiving the next highest number of votes shall be elected for four (4) years, and the three qualified persons having the next highest number of votes shall be elected for two (2) years. Each two (2) years thereafter, there shall be elected for a term of six (6) years three members of said board of directors.

The board of directors of the district shall submit, within fifteen (15) days before the filing period of any district election, a resolution to the secretary of the county election board conducting said election. The resolution shall contain the following:

1. The date of the election; and
2. The offices to be filled or the questions to be voted upon at the election; and
3. Qualifications for the offices; and
4. Any other information necessary for conducting said election. The regular election in the district shall be held at the same time as the general election in this state. All polling places of precincts, all or any part of which include areas within the boundaries of the district, shall be supplied ballots for the purpose of permitting electors of the district to vote for members of the board of directors of the district. Filing for the office of member of the board of directors shall be with the county election board on a nonpartisan basis during the regular filing period for state and county offices and shall be done without the payment of a filing fee and without filing of a petition in support of the candidate's candidacy. Vacancies on the board shall be filled, for the unexpired term thereof, by the board of directors.

**Historical Data**

Added by Laws 1986, c. 93, § 6, eff. Nov. 1, 1986.
Title 19. Counties and County Officers
   Chapter 26
   City-County Park and Recreation Act of Oklahoma
   Section 1003 - Counties Authorized to Act - Contract with Cities - Resolution of Necessity.
   Cite as: O.S. §, __ __

Notwithstanding the provisions of any general, special or local law, or of any charter, ordinance, rule or regulation, any county of the state having within its boundaries a city having not less than one hundred thousand population, according to the last or any succeeding Federal Decennial Census, is hereby authorized to avail itself of the provisions of this act and to combine its funds with the funds of such city to be expended for the purposes herein set forth. The board of county commissioners of any such county in this state is hereby authorized to contract with the governing body of any such city, as herein provided, for the establishment of a city-county park and recreation system. Provided however, that before exercising the authority and power to contract for the purposes herein stated any city or county having a duly created and existing city or county park and/or recreation board or authority as the case may be, a resolution of necessity must first be adopted by any such city or county park and/or recreation authority.

Historical Data

Title 10. Children
   Chapter 1
   Section 24 - Appointment of Counsel - Compensation.
Cite as: O.S. §, __ __

A. 1. When it appears to the court that a minor or the minor's parent or legal guardian desires counsel but is indigent and cannot for that reason employ counsel, the court shall appoint counsel.

2. In any case in which it appears to the court that there is a conflict of interest between a parent or legal guardian and a child so that one attorney could not properly represent both, the court may appoint counsel, in addition to counsel already employed by a parent or guardian or appointed by the court to represent the minor or parent or legal guardian; provided, that in all counties having county indigent defenders, the county indigent defenders assume the duties of representation in proceedings such as above.

3. In no case shall the court appoint counsel to represent a grandparent or other relative of a minor, unless the grandparent or other relative is the duly appointed legal guardian of the minor or the court finds:

   a. that the grandparent or other relative is functioning as the guardian or relative custodian of the minor pursuant to Section 21.3 or 21.4 of this title, or

   b. that the appointment of counsel for the grandparent or other relative is in the best interests of the child.

4. The provisions of this subsection shall be for proceedings other than those provided pursuant to the Oklahoma Children's Code.

B. In all cases of juvenile delinquency proceedings and appeals, adult certification proceedings and appeals, reverse certification proceedings and appeals, youthful offender proceedings and appeals and any other proceedings and appeals pursuant to the Oklahoma Juvenile Code, except mental health proceedings and appeals and in-need-of-supervision proceedings and appeals, other than in counties where the county indigent defenders are appointed, the court shall, where counsel is appointed and assigned, allow and direct to be paid by the Oklahoma Indigent Defense System, a reasonable and just compensation to the attorney or attorneys for such services as they may render. In all other cases pursuant to this title and in juvenile mental health proceedings and appeals and in-need-of-supervision proceedings and appeals, except in counties where county indigent defenders are appointed, the court shall, if counsel is appointed and assigned, allow and direct to be paid from the local court fund, a reasonable and just compensation to the attorney or attorneys for such services as they may render; provided that any
attorney appointed pursuant to this subsection shall not be paid a sum in excess of One Hundred Dollars ($100.00) for services rendered in preliminary proceedings, and such compensation shall not exceed Five Hundred Dollars ($500.00) for services rendered during trial and not to exceed One Hundred Dollars ($100.00) for services rendered at each subsequent post-disposition hearing.

**Historical Data**


Title 10. Children
Chapter 1
Section 24.1 - Volunteer Attorneys Appointed by Court to Represent Indigent Children.
Cite as: O.S. §, __ __

A. Effective July 1, 1996, except as provided in subsection B of this section, the duties and responsibilities for legal representation to indigent children who are subject to any proceeding or appeal provided for in the Oklahoma Children’s Code, mental health proceeding and appeal, guardianship proceeding and appeal, private termination of parental rights proceeding and appeal, family law proceeding and appeal addressing custody or visitation and appeal, civil case in which the child is a defendant, criminal proceeding for a crime in which the child was a victim, and in-need-of-supervision proceeding shall no longer be provided by the Indigent Defense System, but shall be provided by volunteer attorneys appointed by the court pursuant to subsection H of Section 1355.8 of Title 22 of the Oklahoma Statutes.

B. The Indigent Defense System shall complete all cases provided for in subsection A of this section and appeals for all such cases for which the System has been appointed prior to July 1, 1996, as follows:

1. For providing counsel at the district court level through the disposition hearing if a hearing has not been held as of July 1, 1996, or through the next significant proceeding scheduled on or after July 1, 1996, if a disposition hearing has already been held; and

2. For any pending nondelinquency appeal for which the System was appointed on or prior to June 30, 1996, until a decision and mandate are issued by the appropriate appellate court.

Historical Data

Added by Laws 1996, c. 301, § 2, eff. July 1, 1996.
The clerk of the district court shall keep an appearance docket, a trial docket, a journal and such other records as may be ordered by the court or required by law.

Historical Data

On the appearance docket he shall enter all actions in the order in which they are brought, the date of the summons, the time of the return thereof by the officer, and his return thereon, the time of filing the petition, and all subsequent pleadings and papers, and an abstract of all judgments and orders of the court. An abstract shall contain a very brief description of the order or judgment rendered. It must not be encumbered with a detailed recital of the terms. Proceedings other than those which culminated in an order or judgment shall not be abstracted into the appearance docket. Either the judge or the clerk may prepare an appearance docket entry in the form of a minute, or the content of the entry may be dictated either by the judge or the clerk into an electronic recording device. The clerk shall transcribe onto the appearance docket all minute entries made and all the electronically-recorded abstracts.

**Historical Data**

Upon the journal record required to be kept by the clerk of the district court in civil cases exclusive of the small claims docket and juvenile proceedings docket shall be entered copies of the following instruments on file:

1. All items of process by which the court acquired jurisdiction of the person of each defendant in the case; and

2. All instruments filed in the case that bear the signature of the judge and specify clearly the relief granted or order made.

The journal may be kept entirely in microfilm, optical disks, or other appropriate medium. Existing journal records in the custody of the court clerk may be destroyed after being stored on at least two microfilm records, optical disks, or other appropriate medium, one of which shall be placed by the court clerk with the Archives and Records Division of the Oklahoma Department of Libraries, or in a bank or other appropriate local depository, and one shall be available for public use in the court clerk's office. In case of functional failure of the record in the court clerk's office the copy in storage shall be made available to anyone requesting access to it. The cost of the storage medium and equipment and for viewing and copying shall be paid out of the court fund upon approval by the Chief Justice of the Supreme Court. Copies of the journal record reproduced from microfilm, optical disk, and other media and copies of the original instruments that are part of the journal records, when certified by the court clerk having the custody of the original, may be received in evidence with the same effect as the original would have had and without further identification by the party desiring to offer them.

Historical Data

R.L. 1910, § 5324; Amended by Laws 1971, c. 245, § 1, eff. October 1, 1971; Amended by Laws 1972, c. 146, § 1, emerg. eff. April 7, 1972; Amended by Laws 2004, SB 1146, c. 447, § 2, emerg. eff. June 4, 2004 (superseded document available).
Any clerk, upon microfilming the record as above set forth, is directed to destroy the record, provided that such record shall first be offered to the county and State Historical Society.

Historical Data

Where there is no execution outstanding, the clerk of the court in which the judgment was rendered may receive the amount of the judgment and costs, and receipt therefor, with the same effect as if the same had been paid to the sheriff on an execution; and the clerk shall be liable to be amerced in the same manner and amount as a sheriff for refusing to pay the same to the party entitled thereto, when requested, and shall also be liable on his official bond.

**Historical Data**

R.L. 1910 Sec. 5327.
Title 12. Civil Procedure
Chapter 2
Section 28 - Clerks to Issue Writs and Orders - Preparation.
Cite as: O.S. §. ___ ___

All writs and orders for provisional remedies, and process of every kind shall be prepared by the party or his attorney who is seeking the issuance of such writ, order, or process and shall be issued by the clerks of the several courts.

Historical Data

Title 12. Civil Procedure
Chapter 2
   Section 29 - Clerks to File and Preserve Papers
Cite as: O.S. §, __ __

A. It is the duty of the clerk of each of the courts to file together and carefully preserve in his office, all papers delivered to him for that purpose, except as provided in subsection B of this section, in every action or special proceeding.

B. The court clerk may refuse to file any document presented for filing if the clerk believes that the document constitutes sham legal process as defined by Section 1533 of Title 21 of the Oklahoma Statutes.

1. Any person aggrieved by the refusal of a court clerk to file any document provided for in subsection A of this section may petition the district court for a writ of mandamus to compel the clerk to file the tendered document.

2. At the time of refusal, the person aggrieved shall file a notice of refusal with the court clerk for the purpose of tolling any applicable statute of limitations in the event the person prevails in any action so commenced, if the person wishes for the statute of limitations to be tolled. The refusal notice shall be submitted on a form provided by the court clerk, but must be filled out by the aggrieved party. A copy of the instrument that the clerk refused to file must be attached to the notice of refusal. The court clerk shall stamp the date of refusal on the notice of refusal.

The refusal notice shall be in the following form:

STATE OF OKLAHOMA

__________ COUNTY

NOTICE OF REFUSAL

The Office of Court Clerk of ____________County, Oklahoma, has on ______________________ (date) refused to file a document designated ___________________________ (title of document or brief description of document). A copy of the refused document must be attached to this notice of refusal or the clerk cannot accept it for filing.

Signed: ___________________________________ Signed: ___________________________________

Court Clerk Aggrieved party or attorney for aggrieved party
3. The action for mandamus must be filed with the district court within twenty (20) days after the notice of refusal is filed with the county clerk. If the writ of mandamus is granted, the court clerk shall refund the fee for filing the action. Notice of the pendency of a mandamus action filed pursuant to this section shall be filed in accordance with Section 2004.2 of this title. If the court determines that the tendered document is not sham legal process, the court shall order the clerk to file the tendered paper or papers. For any instrument which the court orders to be filed pursuant to this subsection, the date of filing shall be retroactive to the date the notice of refusal was filed.

A. If a court clerk improperly files or refuses to file a document provided for in subsection B of this section, the clerk shall be immune from liability for such action in any civil suit.

B. A clerk shall post a sign, in letters at least one (1) inch in height, that is clearly visible to the general public in or near the clerk’s office stating that it is a felony to intentionally or knowingly file or attempt to file sham legal process with the clerk. Failure of the clerk to post such a sign shall not create a defense to any criminal or civil action based on sham legal process.

**Historical Data**

Title 20. Courts
Chapter 17
Section 1203 - Law Library Fund-Use
Cite as: O.S. §, __ __

All money collected for credit to the Law Library Fund shall be paid by the court clerk to the county treasurer. The money shall be kept in a separate account to be known as the "Law Library Fund". It shall be treated as a continuing fund. It shall neither be diverted to any other account nor be used for any purpose other than those specified in Section 1202 of this title.

Historical Data

The management of said library shall be under a board of law library Trustees, consisting of five (5) members, to be chosen in the manner hereinafter provided, to-wit:

(a) In counties having two or more district judges, two district judges of the county, who shall be selected by the district judges of said county, in counties having only one district judge, such district judge and the associate district judge of the county.

(b) The district attorney for the district that includes the county in which the law library is located, or an assistant district attorney who is designated by the district attorney.

(c) Two members of the county bar association who shall be chosen by the members thereof.

The present members of the board of law library trustees shall remain in office until the expiration of their terms of office.

**Historical Data**

The officers of said board of law library trustees shall consist of a president and secretary, who shall be elected by members of the board.

_Historical Data_

Title 20. Courts
   Chapter 17
   Section 1206 - Terms of Board of Trustees
Cite as: O.S. §, __ __

The four elective members of said board of trustees shall hold office for two (2) years, except the members of the first Board, who shall be divided into two classes, with two trustees in each class, one class holding office for one (1) year and the other class holding office for two (2) years.

Immediately after the selection and election of said trustees they shall be divided into said classes by lot.

Historical Data

The office of trustee shall be honorary, without salary or other compensation.

Historical Data

Such board of trustees, by a majority vote of all their members, shall have power:

First: To make and enforce all rules, regulations and bylaws necessary for the administration, government and protection of such library, and all property belonging thereto, or that may be loaned, devised, bequeathed or donated to the same.

Second: To remove any trustee for just cause, and fill all vacancies that may from any cause occur on the board.

Third: To define the powers and prescribe the duties of its officers, and to provide for the time and manner of their selection.

Fourth: To elect all necessary subordinate officers, including a librarian and such assistants as may be necessary, and to prescribe their duties and fix the salary of same, and at their pleasure remove any such officer or assistant.

Fifth: To purchase books, journals, publications, and other personal property, the title to which shall be in the county.

Sixth: To order the drawing and payment, upon properly authenticated vouchers, duly certified by the president and secretary, of money from the Law Library Fund, for any liability or expenditure herein authorized, and generally to do all that may be necessary to carry into effect the provisions of this act.

**Historical Data**

The claims, orders and demands of the trustees of any such law library when duly made and authenticated as above provided shall be filed with the county clerk and considered and disposed of by the treasurer of such county out of the library fund, of which full entry and record shall be kept as in other cases. Provided that no contracts shall be entered into for any fiscal year in excess of the amount received the preceding fiscal year from such fund and such surplus as may remain on hand for such preceding year. Provided further that in order to determine said amount or limitation during the first year that this act is made operative in any county the amount to be contracted for shall not exceed the fund or amount which would have been raised under this act had it been in operation the year preceding the time it becomes effective.

**Historical Data**

Title 20. Courts  
Chapter 17  
Section 1210 - Reports-Filing  
Cite as: O.S. §, __ __

The board of trustees, on August 1 of each year, shall prepare the following reports, a copy of which shall be filed with the Administrative Director of the Courts:

1. A financial report showing the receipts and disbursements of money and the total amount in the fund at the end of the fiscal year, such report to be made on a form prescribed by the State Auditor and Inspector; and

2. An inventory report of all property, number of books, periodicals, and other publications on hand, the number added by purchase, gift or otherwise during the year, the number lost or missing, and such other information as is requested by the Administrative Director of the Courts.

The Administrative Director of the Courts may require additional reports when deemed necessary in the discharge of the Administrative Director of the Courts duties.

Historical Data

Title 20. Courts
Chapter 17
Section 1211 - Meetings of Board of Law Library Trustees
Cite as: O.S. §, __ __

The board of trustees shall meet once each month and at such other times as they may appoint, at a place to be appointed for that purpose. A majority of all their number shall constitute a quorum for business.

Historical Data

Laws 1936, Ex.Sess., p. 29, § 12; Laws 1979, c. 112, § 3, eff. July 1, 1979; Amended by Laws 1999, c. 90, § 1, eff. July 01,1999 (superseded document available).
Title 20. Courts
   Chapter 17
     Section 1220 - Counties in Excess of 300,000 Population-National Association of Law Librarians-Dues-Conventions
Cite as: O.S. §. ___

In all counties of this state having a population in excess of three hundred thousand (300,000) according to the 1960 Federal Decennial Census or any subsequent Federal Decennial Census, the board of law library trustees in any county establishing a county law library, in addition to the duties and authority now provided by law, are hereby authorized, from the funds in its hands, to pay the annual dues of the librarian in the National Association of Law Librarians, and in addition thereto, the necessary expenses of such librarian in attending the annual conventions of such National Association of Law Librarians.

Historical Data

There is hereby created in the State Treasury a revolving fund for the Supreme Court to be designated the "Law Library Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all funds collected by the clerks of the district court for law libraries as prescribed by law, the sales of any law library books or equipment, charges for services, gifts, grants, private donations, and federal funding. All monies accruing to the credit of the fund are hereby appropriated and may be budgeted and expended by the Supreme Court upon approval of the Chief Justice for:

1. The payment of charges due and owing by county law libraries at the time this statute is enacted;

2. The purchase of books, journals, publications, computer-assisted research devices and services, computer equipment and maintenance, communication charges, and other necessary equipment, services, and fixtures;

3. The payment of the salaries and benefits of personnel to administer the law libraries and assist in the purchase, sale, and inventory of books and equipment and the payment of all bills due and owing by county law libraries. Without regard for the county in which bills were incurred or monies accrued, all monies received in the fund shall be combined and all bills paid from this fund;

4. The payment of incidental expenses as established in rules promulgated by the Supreme Court;

5. The payment of expenses occurring as the result of a natural disaster, accident, or equipment malfunction which is not reasonably foreseeable;

6. No initial orders or renewals for printed materials not previously on subscription may be placed after July 1, 1997; and

7. On or before August 1, 1997, the Administrative Director of the Courts shall solicit proposals for electronic research services to be provided to county law libraries if funds are available. Such proposals shall provide both compact disc and Internet access capabilities.

Expenditures from this fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of State Finance for approval and payment.

Historical Data
Title 22. Criminal Procedure
Chapter 16
Oklahoma Community Sentencing Act
Section 988.5 - Community Sentencing System Planning Council
Cite as: O.S. §, __ __

A. A community sentencing system planning council shall be established for each jurisdiction defined by the judge as provided in Section 4 of this act.

B. Single county planning councils shall have membership as follows:

1. The Chief Judge of the Judicial District or a judge having duties within the county appointed by the Chief Judge of the Judicial District;

2. The district attorney for the county or an assistant district attorney appointed by the district attorney;

3. The county sheriff of a deputy sheriff appointed by the sheriff;

4. A county commissioner appointed by the board of county commissioners for the county; and

5. Three or more citizens elected by the other designated members.

C. Multicounty planning councils shall have membership consisting of at least the following:

1. The Chief Judge of the Judicial District, or a judge having duties within the jurisdiction appointed by the Chief Judge of the Judicial District;

2. A district attorney or an assistant district attorney appointed by a majority vote of all district attorneys participating in the multicounty system; and

3. Three or more citizens from each of the counties participating in the multicounty system elected by the other designated members.

Nothing in this subsection shall preclude a multicounty system from adding member from each of the participating offices of the sheriff, district attorney, and board of county commissioners, provided the number of citizen members equals or is greater than the number of sheriffs, district attorneys, and county commissioners serving on the multicounty planning council.
D. In the event the required planning council has not been established as provided by subsection A of this section for any county or as provided in Section 4 of this act or should a council cease to actively function as determined by the Community Sentencing Division of the Department of Corrections, the Chief Judge of the Judicial District upon notification by the Division shall appoint five or more persons to serve as the planning council in addition to a designated judge. All membership appointments required by this subsection shall be made on or before the first day of October of each year. Every planning council shall have a judge who shall be either the Chief Judge of the Judicial district or a judge having duties within the jurisdiction appointed by the Chief Judge. The Chief Judge making the appointments of a planning council pursuant to the provisions of this subsection shall decide whether the planning council shall be a single county planning council or a multicounty planning council. If a Chief Judge of a Judicial District will not serve as a member of a planning council or make any of the required appointments, the Chief Justice of the Supreme Court shall direct another judge of the jurisdiction to make appointments and serve as the designated judge.

E. Once a planning council has been established, it shall notify the Community Sentencing Division within the Department of Corrections of its membership, and thereafter the jurisdiction shall be eligible to receive technical assistance from the state in establishing the required local community sentencing system.

F. Each member of a planning council shall reside in or have employment duties in the jurisdiction to be served by the council. Members serving on a planning council who are elected officials shall have a term of office on the planning council concurrent with the term of the elected office, except where the person resigns or is otherwise removed as provided by the rules promulgated for the council or as authorized by law. All other members of the planning council shall have staggered terms of office not exceeding a three-year term. Planning council members may be reappointed upon the expiration of their terms. The Chief Judge of the Judicial District shall have the authority to remove any planning council member within the jurisdiction of the court district at any time for violation of the rules governing the local planning council.

G. Each planning council member shall have one vote, and a majority of voting members shall constitute a quorum. No vacancy shall impair the right of the remaining members to exercise all the duties of the planning council. Any vacancy occurring in the membership of a planning council shall be filled for the unexpired term of office in the same manner as the original selection.

H. The designated judge shall convene the initial meeting of the planning council within fifteen (15) days following the establishment of the council. At the initial meeting of the planning council, the membership shall elect a chair from its members who shall preside at all meetings of the council and perform such other duties as may be required by law. The planning council may elect another member as vice-chair who shall perform the duties of the chair during any period of absence or upon the refusal or inability of the chair to act, a secretary who shall keep the minutes of all meetings, and other officers as necessary.
I. Each planning council shall adopt written rules concerning meeting times, places, dates, conduct for disclosing and handling conflicts of interest, procedures for recommending service providers, procedures for removal and replacement of members for failure to attend a required number of meetings, procedures and timing for election of officers and any other provisions necessary to implement the planning of a local system pursuant to the provisions of the Oklahoma Community Sentencing Act. The written rules promulgated by the planning council shall not be subject to the Administrative Procedures Act; provided, however, the rules shall be filed with the clerk of the district court or courts of the jurisdiction to be served by the community sentencing system. The rules may be amended by a majority vote of the planning council members after a thirty-day written notice detailing the change or addition has been filed with the court clerk where the original rules are filed.

J. Each planning council shall be subject to the provisions of the Open Meeting Act and the Oklahoma Open Records Act.

**Historical Data**

Title 27A. Environment and Natural Resources

Chapter 4
Oklahoma Hazardous Materials Planning and Notification Act
Article Article II
Section 4-2-101 - Short Title
Cite as: O.S. §. ___

This article shall be known and may be cited as the "Oklahoma Hazardous Materials Planning and Notification Act".

Historical Data

Title 27A. Environment and Natural Resources
Chapter 4
Oklahoma Hazardous Materials Planning and Notification Act
Article Article II
Section 4-2-102 - Appointment or Designation of Members of Oklahoma Hazardous Materials Emergency Response Commission - Powers and Duties - Responsibilities - Violations.
Cite as: O.S. §, __ __

A. For purposes of implementing the provisions of Title III of the federal Superfund Amendments and Reauthorization Act of 1986, the Governor shall appoint or designate the members of the Oklahoma Hazardous Materials Emergency Response Commission.

B. The Oklahoma Hazardous Materials Emergency Response Commission, shall include at a minimum:

1. The Secretary of Safety and Security or designee;

2. The Commissioner of the Department of Public Safety or designee;

3. The State Fire Marshal;

4. The Executive Director of the Department of Environmental Quality or designee;

5. The Director of the Department of Civil Emergency Management or designee;

6. One member representing the response community for a term of three (3) years; and

7. One member representing regulated industries for a three-year term, except the initial appointment shall only be for a two-year term.

C. An appointment shall be made by the Governor within ninety (90) days after the expiration of the term of any member due to resignation, death, or any cause resulting in an unexpired term. If no appointment is made within that ninety-day period, the Commission may appoint a provisional member to serve in the interim until the Governor acts.

D. The Commission shall have the power and duty to:

1. Appoint a chairman and vice-chairman;

2. Execute a Memorandum of Understanding subject to the Administrative Procedures Act with each member agency to designate responsibilities and conduct studies;
3. Require reports or plans from member agencies;

4. Advise, consult and coordinate with other agencies of the state and federal government;

5. Ensure that the State of Oklahoma remains in compliance with the requirements of Title III of the Superfund Amendments and Reauthorization Act;

6. Coordinate administrative penalties;

7. Coordinate development of annual budgets for each member agency's respective costs for administration and implementation of its responsibilities pursuant to the Oklahoma Hazardous Materials Planning and Notification Act; and

8. Supervise and coordinate the activities of the local emergency planning committees.

E. On behalf of the Oklahoma Hazardous Materials Emergency Response Commission, member agencies shall have the following responsibilities:

1. The Oklahoma Department of Environmental Quality shall:
   a. provide administrative support to the Oklahoma Hazardous Materials Emergency Response Commission,
   b. review the activities of the local emergency planning committees, and serve as liaison between the Oklahoma Hazardous Materials Emergency Response Commission, the local emergency planning committees, and federal agencies, except as related to training funds from the federal emergency management agency,
   c. administer a notification program pursuant to federal requirements for emergency releases of extremely hazardous substances and hazardous substances as identified by the federal Environmental Protection Agency. Such notification shall include immediate notice of the release and written follow-up notice of response actions taken, risk analyses, and advice concerning medical treatment for exposure, and shall include releases from facilities subject to Title III of the Superfund Amendments and Reauthorization Act. Such notification requirements shall be in addition to those required by other agencies,
   d. administer and enforce the reporting requirements of Title III of the Superfund Amendments and Reauthorization Act pertaining to emergency planning notification, material safety data sheets, chemical lists, emergency and hazardous chemical inventory forms, and toxic chemical release forms,
   e. serve as the industrial liaison and the repository for required information,
   f. perform such environmental services as are necessary to validate required reports, and
g. receive and respond to requests for information under the Oklahoma Open Records Act;

2. The Oklahoma Department of Civil Emergency Management shall:

a. administer and enforce the planning requirements of Title III of the Superfund Amendments and Reauthorization Act of 1986,

b. receive and review emergency plans submitted by local emergency planning committees, make recommendations on revisions to such plans for coordination purposes, and facilitate the training for and the implementation of such plans, and

c. facilitate emergency training programs for local emergency planning committees.

F. Each member agency of the Oklahoma Hazardous Materials Emergency Response Commission shall have the power and duty, relative to its respective Commission responsibilities, to:

1. Require reports and plans;

2. Prescribe rules and regulations consistent with Title III of the Superfund Amendments and Reauthorization Act. Any rule or regulation promulgated by any member agency pursuant to the Oklahoma Hazardous Materials Planning and Notification Act shall not be more stringent than any such federal act;

3. Adopt federal rules. Any rule or regulation promulgated by any member agency pursuant to the provisions of the Oklahoma Hazardous Materials Planning and Notification Act shall not be more stringent than any such federal rules;

4. Cause investigations, inquiries and inspections;

5. Prescribe penalties;

6. Assess administrative penalties;

7. Cause prosecution;

8. Accept, use, disburse and administer grants, allotments, gifts, devises for the purposes of facilitating emergency response performance in the state;

9. Provide public information as requested regarding emergency response implementation in the state; and
10. Work with other agencies where applicable, to eliminate redundancy in the reporting requirements of the various state, federal and local agencies enforcing hazardous materials handling, storage, spills and training.

G. Any person violating any provision of the Oklahoma Hazardous Materials Planning and Notification Act shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine of not more than Ten Thousand Dollars ($10,000.00), or by imprisonment for not more than one (1) year, or by both such fine and imprisonment.

H. The Oklahoma Hazardous Materials Emergency Response Commission shall:

1. Designate emergency planning districts to facilitate preparation and implementation of emergency plans; and

2. Appoint members of a local emergency planning committee for each emergency planning district.

*Historical Data*

Title 27A. Environment and Natural Resources

Chapter 4

Oklahoma Hazardous Materials Planning and Notification Act

Article Article II

Section 4-2-103 - Representation on Local Emergency Planning Committee - Rules and Responsibilities.

Cite as: O.S. §, __ __

A. Each local emergency planning committee shall include, at a minimum, representation from each of the following groups or organizations:

1. Elected state and local officials;
2. Law enforcement;
3. Civil defense;
4. Fire fighting;
5. First aid;
6. Health;
7. Environmental;
8. Hospital;
9. Transportation personnel;
10. Broadcast and print media;
11. Community groups; and
12. Owners and operators of facilities which manufacture, store, or use in any manner those substances specified as extremely hazardous by the administrator of the federal Environmental Protection Agency.

B. The groups and organizations specified in subsection A of this section or any other person or group or organization may nominate an individual residing within the designated emergency planning district to serve on the local emergency planning committee. The names of such individuals shall be submitted to the Oklahoma Hazardous Materials Emergency Response Commission. From among the names of the individuals
so submitted, the Oklahoma Hazardous Materials Emergency Response Commission shall appoint the membership of the local emergency planning committee.

C. The Oklahoma Hazardous Materials Emergency Response Commission may revise its designations and appointments under this subsection as it deems appropriate. In addition, interested persons, groups or organizations may petition the Oklahoma Hazardous Materials Emergency Response Commission to modify the membership of a local emergency planning committee.

D. The members of the local emergency planning committee shall meet to elect a chairman who shall hold office according to rules adopted by the committee. The committee shall establish rules by which it shall function. Such rules shall include provisions for public notification of committee activities, public meetings to discuss the emergency plan, public comments, response to such comments by the committee, and distribution of the emergency plan. The local emergency planning committee shall establish procedures for receiving and processing requests from the public for information. Such procedures shall include the designation of an official to serve as coordinator for information.

E. Each local emergency planning committee shall:

1. Complete preparation of an emergency plan in accordance with the federal Superfund Amendments and Reauthorization Act. After completion of an emergency plan under this paragraph for an emergency planning district, the local emergency planning committee shall submit a copy of the plan to the Oklahoma Hazardous Materials Emergency Response Commission. The Commission shall review the plan and make recommendations to the committee on revisions of the plan that may be necessary to ensure coordination of such plan with emergency response plans of other emergency planning districts. To the maximum extent practicable, such review shall not delay implementation of such plan. The committee shall review such plan once a year, or more frequently as changed circumstances in the community or at any facility may require;

2. Evaluate the need for resources necessary to develop, implement, and exercise the emergency plan, and shall make recommendations with respect to additional resources that may be required and the means for providing such additional resources;

3. Comply with the Oklahoma Open Meeting Law; and

4. Take such other action as may be required by the Oklahoma Hazardous Materials Emergency Response Commission or as otherwise deemed necessary to implement the provisions of this act or the federal Superfund Amendments and Reauthorization Act.

**Historical Data**

Each member agency, in cooperation with the Oklahoma Hazardous Material Emergency Response Commission, shall prepare an annual budget for the implementation and administration of its respective Commission responsibilities, and submit the same as an inclusion in its agency budget to the Oklahoma Legislature for appropriations to cover the costs of performance of the requirements of the Oklahoma Hazardous Materials Planning and Notification Act.

**Historical Data**

Title 27A. Environment and Natural Resources
Chapter 4
Oklahoma Hazardous Materials Planning and Notification Act
Article Article II
Section 4-2-105 - Individuals Serving on Local Emergency Planning Committee.
Cite as: O.S. §, __ __

A. The Legislature finds that individuals appointed to the local emergency planning committees pursuant to the Oklahoma Hazardous Materials Planning and Notification Act in developing effective comprehensive local emergency response plans serve to protect the health, safety, and welfare of the citizens and the environment of this state. The Legislature, in addition, finds that potential exposure to liability has a detrimental effect on the participation of the individuals on local emergency planning committees and that in order for these local emergency planning committees to function effectively, individuals serving on such committees shall be exempt from civil liability, except as otherwise provided by the Oklahoma Hazardous Materials Planning and Notification Act, for any act or omissions made in the performance of their official duties which resulted in direct or proximate harm to any person or property.

B. 1. Any individual serving on a local emergency planning committee pursuant to appointment by the Oklahoma Hazardous Materials Emergency Response Commission, any duly authorized alternate member to a local emergency planning committee shall be exempt from civil liability for any acts or omissions made in the performance of their official duties which resulted in the direct or proximate harm or injury to any person or property.

2. The immunity provided by this subsection shall only extend to the acts or omissions of the individual while serving in their designated, official capacity.

3. The immunity provided by this subsection shall not extend to intentional torts or grossly negligent acts or omissions of such individual or to the extent specifically stated in the federal Superfund Amendments and Reauthorization Act.

4. Any action taken by an individual serving on the committee within the scope of his authority pursuant to the provisions of the Oklahoma Hazardous Materials Planning and Notification Act shall be deemed to be the actions of the individual as a member of the committee and not the actions of such individual as a representative of the group or organization nominating such individual.

5. The nomination of any individual to serve on the committee by any group or organization specified in subsection G of Section 689.1 of this title shall not subject such group or organization to any civil liability as a result of such nomination.

Historical Data
Title 56. Poor Persons
Chapter 7
Section 164 - Eligibility for Assistance.
Cite as: O.S. §, __ __

A. Assistance shall be given under this act:

1. To any needy person who has attained the age of sixty-five (65) years; provided, however, that when authorized by federal law or regulations, and in conformity therewith, the age requirement for needy persons under this act shall be sixty-two (62) years. In addition to the above age requirements, said needy person shall possess the following qualifications:

a. shall be residing in this state with intent to remain in the state at the time assistance is received,

b. has not sufficient income or other resources to provide for himself or herself,

c. is not an inmate of a public institution as defined by the Oklahoma Commission for Human Services, and

d. has not made an assignment, transfer or encumbrance of property for the purpose of rendering himself or herself eligible for assistance under this act, at any time within five (5) years immediately preceding the filing of an application for assistance;

2. To any needy person who is blind and who possesses the following qualifications:

a. shall be residing in this state with intent to remain in this state at the time assistance is received,

b. has not sufficient income or other resources to provide for himself or herself,

c. is not an inmate of a public institution as defined by the Oklahoma Commission for Human Services,

d. has not made an assignment, transfer or encumbrance of property so as to render himself or herself eligible for assistance under this act at any time within five (5) years immediately preceding the filing of an application for assistance, and

e. shall not, during the period of receiving assistance, solicit alms;

3. To any child possessing the following qualifications:
a. is crippled or is suffering from conditions which may lead to crippling,

b. is in need of medical, surgical, corrective or other services and care,

c. has not sufficient income or other resources to provide such medical, surgical, corrective or other services and care,

d. has no relatives who are financially able and who are required by law to provide such services and care,

e. shall be residing in this state with intent to remain in the state at the time assistance is received, and

f. who is not receiving adequate aid under other provisions of law;

4. To or on behalf of any dependent child who is under the age of eighteen (18) years of age or will graduate from high school prior to reaching nineteen (19) years of age and who possesses the following qualifications:

a. shall be residing in this state with intent to remain in the state at the time assistance is received,

b. has been deprived of parental support or care by reason of the death, continued absence from the home, or physical or mental incapacity of a parent, and who is living with a relative of the proper degree as designated by the Commission for Human Services in a place of residence maintained by one or more of such relatives as his or their own home,

c. has not sufficient income or other resources to provide for himself, and

d. is a resident of the state at the time of receiving assistance.

As an incentive to accept employment, an amount as established by the Commission for Human Services may be disregarded in the determination of the amount of earned income to be considered against the grant of aid to families with dependent children.

Incapacitated parents of dependent children and all other disabled persons receiving public assistance from the Department of Human Services, who, considering age, degree of incapacity, and ability to work, appear to be able to return to a status of self-support through surgery, medical treatment, vocational training, and selective placement, or any one or any combination of these services, shall be referred to the State Department of Rehabilitation Services, and encouraged to accept such rehabilitation services as may be available to them. The Department of Human Services and the State Department of Rehabilitation Services are directed to jointly formulate an agreement for the orderly referral of such cases, and the prevention of duplication of effort and expense, and the full implementation of this policy, such agreement to become effective when approved by
the Oklahoma Public Welfare Commission and the Commission for Rehabilitation Services; provided that, in cases where either parent would be required to support such child or children except for his or her physical incapacity, it is the duty of the Director of the Department of Human Services to furnish the name of such parent to the State Department of Rehabilitation Services. The State Department of Rehabilitation Services shall review the available medical and social information and shall contact such parent, if it can be ascertained that he or she can be rehabilitated. If such parent refuses to allow an examination by the State Department of Rehabilitation Services, the State Department of Rehabilitation Services shall so notify the Director of the Department of Human Services and the children of such parent may be immediately removed from the welfare rolls. If said parent submits to examination and it is found that he or she can be rehabilitated, the State Department of Rehabilitation Services shall proceed to rehabilitate him or her. If said parent refuses to submit himself or herself for rehabilitation, whether by medical treatment or otherwise, said service shall so certify to the Director of the Department of Human Services who may immediately order the children of said parent removed from the welfare rolls; and

5. To any needy person who is permanently and totally disabled and who possesses the following qualifications:

a. shall be residing in this state with intent to remain in the state at the time assistance is received,

b. has not sufficient income or other resources to provide for himself or herself; provided, that the resources or income of a person's parents shall be considered in determining his or her eligibility for assistance for persons under eighteen (18) years of age; provided further, that no person shall be eligible to receive assistance under this subsection for any period of time with respect to which he or she receives assistance under any other provision of the section of which this subsection is a part,

c. is not an inmate of a public institution as defined by the Oklahoma Commission for Human Services, and

d. has not made an assignment, transfer or encumbrance of property so as to render himself or herself eligible for assistance under this act, at any time within five (5) years immediately preceding the filing of an application for assistance.

B. Eligibility for assistance under provisions of this subsection shall be determined under rules promulgated, from time to time, by the Department of Human Services as provided by law.

**Historical Data**

Added by State Question No. 226, Initiative Petition No. 155, § 4, adopted July 7, 1936. Amended by Laws 1939, p. 89, § 4, emerg. eff. May 9, 1939; Laws 1945, p. 182, § 1, emerg. eff. April 17, 1945; Laws 1949, p. 380, § 1, emerg. eff. April 21, 1949; Laws
A. 1. The board of county commissioners in each county shall furnish quarters for the local units of the Oklahoma Department of Human Services. Such quarters shall be located in the county courthouse or other suitable building in the county seat and shall be furnished with light, heat and water and adequate toilet facilities. The county excise board shall provide adequate appropriations to enable the county commissioners to comply with the provision of this subsection.

2. If no suitable quarters or adequate facilities are available in the county courthouse or in the county seat, facilities shall be furnished and supplied in the city or town in the county, but not the county seat thereof, having the greatest population.

3. The Department may enter into an agreement with the board of county commissioners for financial participation, by the Department, in the payment of rent on space leased for use by the Department, or in the cost of repairs of buildings or space used by the Department, or the cost of janitorial services and utility services, if the Oklahoma Commission for Human Services determines that such payment is necessary for adequate space for units of the Department and that monies for such purpose are available without detriment to programs administered by the Department.

B. 1. If the Commission for Human Services determines that adequate or suitable quarters, office space or facilities for the local units of the Department are not obtainable, the Department may enter into an agreement with the board of county commissioners of the county, or with any state agency or public trust, for the construction or renovation of a building or buildings where local units of the Department may have quarters, office space or facilities; or may enter into a lease agreement for the rental of space and facilities in a building or buildings constructed or renovated by the county, or a state agency, public trust or building authority, for the purpose of providing office space to the Department or any other public agency or agencies.

2. The Department shall not enter into any agreement under the provisions of this subsection unless federal financial participation is obtainable. All such agreements shall contain provisions as to financial participation therein by the parties to the agreement, payments to be made for the use or occupancy of the office space and facilities, and ownership of the building or buildings after payment of the cost of construction or renovation thereof has been completed, consistent with the requirements necessary for the Department to obtain or receive federal funds for such purpose.
C. If the Commission for Human Services determines that adequate or suitable quarters, office space or facilities for local units of the Department are not obtainable from the board of county commissioners of the county, or from any state agency or public trust or building authority pursuant to the provisions of subsection B of this section, the Commission may enter into a lease agreement for the rental of space and facilities in a building or buildings owned or operated by a private vendor for the purpose of providing such quarters, office space or facilities.

D. The Commission for Human Services is authorized to enter into agreements necessary to establish and determine the location of a North Tulsa field office if the Commission determines that state office space available through the Department of Central Services in Tulsa County is not appropriate and adequate to offer accessible and comprehensive services to clients of the Department of Human Services from North Tulsa County and Southern Osage County communities.

E. If the Commission for Human Services determines that adequate or suitable quarters, office space or facilities for local units of the Department are not obtainable by lease agreement from the board of county commissioners of the county, from any state agency or public trust or building authority, or from a private vendor, the Commission for Human Services may acquire real property for such local units by lease-purchase agreement. Any such lease-purchase shall be explicitly authorized by the Legislature by concurrent resolution, or by legislation enacted for the purpose of authorizing the Commission for Human Services to enter into such lease-purchase agreements. Legislative authorization shall constitute legal authorization for this state to enter into such lease-purchase agreements.

Historical Data

Title 63. Public Health and Safety
   Chapter 1
   Public Health Code
   Article Article 2
   Section 1-213 - Board of County Commissioners - Rules and Regulations - Fees.
Cite as: O.S. §. ___ ___

(a) The Board of County Commissioners in any county that qualifies under Section 210 of this article is hereby authorized and empowered to make and enforce all reasonable rules and regulations with regard to the preservation and promotion of public health; provided, that any such rules or regulations shall have first been recommended or approved by the city-county board of health, and further provided that such rules and regulations shall not be inconsistent with state laws or rules and regulations of the State Board of Health. Such rules and regulations shall be operative throughout the county, except within the limits of incorporated cities and towns.

(b) The Board of County Commissioners is also authorized to provide for the levying and collection of fees for services performed by such city-county health department outside the boundaries of incorporated cities and towns within such county. Any person who violates any rule or regulation made by such board of county commissioners under the authority of this section shall be guilty of a misdemeanor.

Historical Data

Laws 1963, c. 325, art. 2, § 213.
Title 63. Public Health and Safety  
Chapter 1  
Public Health Code  
Article Article 2  
Section 1-214 - City-County Health Departments - Agreement - Medical Director.  
Cite as: O.S. §. __ __

A. The board of county commissioners of any county and the governing body of any city which qualify under Section 1-210 of this title shall enter into an agreement providing for the creation of a city-county health department, and such contracting bodies shall by agreement provide for the method of operation thereof, the selection of a director of such department, and the proportionate share of personnel and/or money that each shall contribute for the operation and support of such department.

B. The qualifications of the director shall be determined by the city-county board of health, with the advice of the State Commissioner of Health, and subject to approval by the governing body of the city and the board of county commissioners of the county. The director, with the approval of the city-county board of health, the board of county commissioners of the county, and the governing body of the city, or the city manager in cities having a managerial form of government, shall appoint other personnel of the department.

C. The employees of a city-county health department shall possess minimum qualifications as set forth in a system of personnel administration delineating job specifications and a compensation plan adopted by the city-county board of health, and approved by the State Commissioner of Health, the board of county commissioners and the governing body of the city. By March 1, 1991, the city-county health department shall establish a personnel, merit and promotion system which shall be approved by the Commissioner of Public Health. The employees shall also be eligible for membership in any life or health insurance plan of the county and the county retirement program, subject to the same conditions or restrictions that apply to county employees. Any state employees officed or located at or assigned to a city-county health department shall be subject to the state system of personnel administration and shall be eligible for membership in the state employees insurance and retirement programs.

D. Such city-county health department shall, under the supervision of the director, enforce and administer all municipal and county ordinances, rules and regulations, and all state laws, and rules and regulations of the State Board of Health pertaining to public health matters in the jurisdiction where it is created, or in any area where it has jurisdiction to operate by agreement.

Historical Data

Title 63. Public Health and Safety  
Chapter 24  
Oklahoma Emergency Management Act of 2003  
Section 683.11 - Local Civil Defense Organizations - Functions - Contracts.  
Cite as: O.S. §, __ __

A. All incorporated jurisdictions of this state are required to develop an emergency management program in accordance with the Oklahoma Emergency Management Act of 2003. County jurisdictions are required to have a qualified emergency management director as outlined in this section. Incorporated municipalities are required to either have an emergency management director or create an agreement with the county for emergency management services. Each local organization for emergency management shall have a director who shall be appointed by the executive officer or governing body of the political subdivision, who shall report directly to the chief executive officer or chief operating officer and who shall have direct responsibility for the organization, administration, and operation of such local organization for emergency management, subject to the direction and control of such executive officer or governing body. Each local organization for emergency management shall perform emergency management functions within the territorial limits of the political subdivisions within which it is organized, and, in addition, shall conduct such functions outside of such territorial limits as may be required pursuant to this act. Each local emergency management organization shall develop, maintain and revise, as necessary, an emergency operations plan for the jurisdiction. Each plan shall address the emergency management system functions of preparedness, response, recovery and mitigation. Such plan shall be coordinated with the state.

B. Emergency Management Directors (EMD) shall meet the qualifications promulgated by the Oklahoma Department of Emergency Management (OEM). The minimum qualifications include:

1. U.S. citizenship;

2. High school diploma or equivalent;

3. Valid Oklahoma driver license;

4. Social security number;

5. Has not been convicted of a felony in Oklahoma; and

6. Within one (1) year of appointment, the EMD must complete basic emergency management training provided by the OEM.
C. Prior to employment, the employing agency shall obtain a name-based background search by the Oklahoma State Bureau of Investigation to determine if the EMD has been convicted of a felony.

D. Each Emergency Management Director shall be responsible for all aspects of emergency management in their jurisdiction including: conducting a hazard analysis detailing risks and vulnerabilities, annually updating the existing all-hazard Emergency Operations Plan (EOP), conducting and arranging for necessary training of all relevant personnel, conducting annual exercises to evaluate the plan, managing resources, determining shortfalls in equipment, personnel and training, revising the EOP as necessary, establishing and maintaining an office of emergency management, communications, warnings, conducting or supervising damage assessment and other pre- and post-disaster-related duties.

E. Local fire departments, law enforcement and other first response agencies shall notify the Emergency Management Director of all significant events occurring in the jurisdiction. Emergency Management Directors shall promptly report significant events to the Oklahoma Department of Emergency Management.

F. In carrying out the provisions of this act, each political subdivision, in which any disaster as described in Section 683.3 of this title occurs, shall have the authority to declare a local emergency and the power to enter into contracts and incur obligations necessary to combat such disaster, protecting the health and safety of persons and property, and providing emergency assistance to the victims of such disaster. Each political subdivision is authorized to exercise the powers vested under this section in the light of the exigencies of the extreme emergency situation without regard to time-consuming procedures and formalities prescribed by law (excepting mandatory constitutional requirements) pertaining to the performance of public work, entering into contracts, the incurring of obligations, the employment of temporary workers, the rental of equipment, the purchase of supplies and materials, and the appropriation and expenditure of public funds.

_Historical Data_

A. The Director of each local organization for emergency management may, in collaboration with other public and private agencies within this state, develop or cause to be developed mutual aid arrangements for reciprocal emergency management aid and assistance in case of disaster too great to be dealt with unassisted. Such arrangements shall be consistent with the state emergency management plan and program, and in time of emergency it shall be the duty of each local organization for emergency management to render assistance in accordance with the provisions of such mutual aid arrangements.

B. The Director of each local organization for emergency management may, subject to the approval of the Governor, enter into mutual aid arrangements with emergency management agencies or organizations in other border states for reciprocal emergency management aid and assistance in case of disaster too great to be dealt with unassisted.

Historical Data

The city-county library commission shall consist of eleven (11) members. Six of the members shall be appointed by the mayor of the city subject to approval of the governing body thereof. Three of the members shall be appointed by the board of county commissioners. The mayor of the city and the chairman of the board of county commissioners shall be ex officio members of the commission and shall be entitled to vote on all matters. The initial appointments by the city shall designate two members to serve a term of three (3) years, two members to serve a term of two (2) years, and two members to serve a term of one (1) year. The initial appointments by the county shall designate one member to serve a term of three (3) years, one member to serve a term of two (2) years, and one member to serve a term of one (1) year. Provided, that the terms of such initial appointees and the terms of all future appointees of both the city and county shall expire July 31st of that year in which they expire, regardless of the calendar date when such appointments are made. Subsequent appointments of either the city or the county shall be for three-year terms, except in the case of an appointment to fill a vacancy in the membership of the commission, which latter appointment shall be for the balance of the unexpired term of the member whose death, resignation, or removal has created the vacancy. A member of such commission once qualified can thereafter be removed during his term of office only for misconduct or neglect of duty and, if he requests a hearing before the governing body by which he was appointed, after such hearing has been held. All members of the commission shall serve thereon without compensation. Expenses which are incurred by members pursuant to prior specific authorization by the board of county commissioners and the governing body of the city shall be reimbursed, provided that expenses incurred for transportation, meals, and lodging shall be reimbursed only if incurred in connection with authorized travel outside the county.

**Historical Data**

Title 63. Public Health and Safety
  Chapter 58
  Oklahoma Emergency Telephone Act - Nine-One-One Emergency Number Act
  Section 2818.4 - Presumption of Providers' Obligation to Participate in 911 Service.
  Cite as: O.S. §, __ __

The Statewide Emergency 911 Advisory Committee shall, in developing its recommendations pursuant to Section 2818.3 of Title 63 of the Oklahoma Statutes, consider the presumption that all providers of dial tone are obligated to participate in the provision of 911 service and its funding.

Historical Data

Added by Laws 1996, c. 198, § 1, emerg. eff. May 20, 1996.
Title 63. Public Health and Safety
Cite as: O.S. §, __ __


Historical Data

Title 59. Professions and Occupations
    Section 367.3 - Implementation of Pilot Program and Statewide Program
Cite as: O.S. §, __ __

A. 1. The State Board of Health, the Board of Pharmacy and the Oklahoma Health Care Authority shall jointly develop and implement a pilot program consistent with public health and safety through which unused prescription drugs, other than prescription drugs defined as controlled dangerous substances by Section 2-101 of Title 63 of the Oklahoma Statutes, may be transferred from nursing facilities to pharmacies operated by city-county health departments or county pharmacies for the purpose of distributing the medication to Oklahoma residents who are medically indigent.

2. The pilot program established pursuant to the provisions of paragraph 1 of this subsection shall conform to the requirements established in rules promulgated by the State Board of Health, the Board of Pharmacy and the Oklahoma Health Care Authority prior to the effective date of this act, and shall remain in effect until January 1, 2005.

B. The State Board of Health, the Board of Pharmacy, the Oklahoma Health Care Authority, the State Board of Medical Licensure and Supervision, and the State Board of Osteopathic Examiners shall review and evaluate the pilot program and shall submit a report and any recommendations to the Governor, the Speaker of the Oklahoma House of Representatives, the President Pro Tempore of the State Senate, and the Chairs of the appropriate legislative committees on or before January 1, 2005.
C. 1. Beginning January 1, 2005, the Board of Pharmacy shall implement statewide a program consistent with public health and safety through which unused prescription drugs, other than prescription drugs defined as controlled dangerous substances in Section 2-101 of Title 63 of the Oklahoma Statutes, may be transferred from nursing facilities, assisted living centers or pharmaceutical manufacturers to pharmacies operated by a county. If no county pharmacy exists, or if a county pharmacy chooses not to participate, such unused prescription medications may be transferred to a pharmacy operated by a city-county health department or a pharmacy under contract with a city-county health department, a pharmacy operated by the Department of Mental Health and Substance Abuse Services or a charitable clinic for the purpose of distributing the unused prescription medications to Oklahoma residents who are medically indigent.

2. The Board of Pharmacy shall promulgate rules and establish procedures necessary to implement the program established by the Utilization of Unused Prescription Medications Act.

3. The Board of Pharmacy shall provide technical assistance to entities who may wish to participate in the program.

_Historical Data_

This act shall be known and may be cited as the "Emergency Medical Service District Budget Act".

**Historical Data**

Added by Laws 1986, c. 145, § 1, eff. June 1, 1986.
The purpose of this act is to provide a budget procedure for emergency medical service districts which shall:

1. Establish uniform and sound fiscal procedures for the preparation, adoption, execution and control of budgets;

2. Enable districts to make financial plans for both current and capital expenditures and to ensure that their directors administer their respective functions in accordance with adopted budgets;

3. Make available to the public and investors sufficient information as to the financial conditions, requirements and expectations of the district; and

4. Assist districts to improve and implement generally accepted accounting principles as applied to governmental accounting, auditing and financial reporting and standards of governmental finance management.

**Historical Data**

Added by Laws 1986, c. 145, § 2, eff. June 1, 1986.
This act shall apply to all emergency medical service districts created pursuant to the provisions of Section 9C of Article X of the Constitution of the State of Oklahoma.

Historical Data

Added by Laws 1986, c. 145, § 3, eff. June 1, 1986.
Title 19. Counties and County Officers
Chapter 35
Emergency Medical Service District Budget Act
Section 1704 - Terms Defined.
Cite as: O.S. §, __ __

As used in this act:

1. "Account" means an entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department;

2. "Appropriation" means an authorization and allocation of money to be expended for a purpose;

3. "Board" means a board of trustees of an emergency medical service district created pursuant to the provisions of Section 9C of Article X of the Constitution of the State of Oklahoma;

4. "Budget" means a plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing them;

5. "Budget summary" means a tabular listing of revenues by source and expenditures by fund and by department within each fund for the budget year;

6. "Budget year" means the fiscal year for which a budget is prepared or being prepared;

7. "Current year" means the year in which the budget is prepared and adopted, or the fiscal year immediately preceding the budget year;

8. "Deficit" means the excess of the liabilities, reserves, contributions and encumbrances of a fund over its assets as reflected by its book of account;

9. "Department" means a functional unit within a fund which carries on a specific activity;

10. "District" means an emergency medical service district created pursuant to the provisions of Section 9C of Article X of the Constitution of the State of Oklahoma;

11. "Estimated revenue" means the amount of revenues estimated to be received during the budget year in each fund for which a budget is prepared. Revenue includes any appropriated fund balance in the budget of revenues for a fund for the budget year;
12. "Fiscal year" means the annual period for reporting fiscal operations which begins and ends on dates as the Legislature provides;

13. "Fund" means an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives, or as otherwise defined in current generally accepted accounting principles;

14. "Fund balance" means the excess of the assets of a fund over its liabilities, reserves, contributions and encumbrances, as reflected by its books of account;

15. "Immediate prior fiscal year" means the year preceding the current year;

16. "Levy" means to impose ad valorem taxes or the total amount of ad valorem taxes for a purpose or entity;

17. "Operating reserve" means that portion of the fund balance which has not been appropriated in a budget year. The "operating reserve" will be equivalent to the "unappropriated fund balance" in any fund for which a budget is prepared.

**Historical Data**

Added by Laws 1986, c. 145, § 4, eff. June 1, 1986.
The State Auditor and Inspector, or his designee, shall advise districts on procedural and technical matters relating to accounting and budget procedures. It shall be the duty of the employees of the districts with notice of such advice to follow the instructions or advice of the State Auditor and Inspector until relieved of such duty by a court of competent jurisdiction or until the Supreme Court shall hold otherwise.

Historical Data

Added by Laws 1986, c. 145, § 5, eff. June 1, 1986
It shall be the duty of the board of the district on or before the third Monday of July in each year to produce or cause to be produced and forward to the State Auditor and Inspector a financial statement of the district for the preceding year ending June 30th.

Historical Data

The net proceeds of the one-tenth mill annual ad valorem levy upon the net total assessed valuation in any emergency medical service district for any year which shall be authorized and mandatorily required to be appropriated and dedicated to emergency medical service district audit shall henceforth be restricted to and used only for audit survey and reporting receipt, disbursement and management of emergency medical service district affairs financed by ad valorem levy and miscellaneous revenues other than ad valorem taxation accruing to the general fund of the emergency medical service district, whether such audit be in the performance of duties charged to the State Auditor and Inspector and instigated at the State Auditor and Inspector's own initiative and directive, on request of the board of trustees of the emergency medical service district, on request of the board of county commissioners of such county or on order of the Governor as provided by Section 212 of Title 74 of the Oklahoma Statutes. If, after completion of audit of all emergency medical service district accounts so financed, and report thereof, including report of audit of cash funds where possible, as provided by this section, unless there be directive from the Governor for other and/or further inquiry, the board of trustees of the emergency medical service district may, upon certificate of completion by the State Auditor and Inspector, request that any unexpended and unencumbered balance of appropriation therein be, by the board of trustees of the emergency medical service district, lapsed and canceled and the revenues restricted thereby revert to surplus, available for appropriation to any lawful emergency medical service district purpose.

Historical Data

The board shall elect a chairman. The chairman shall have all the rights and privileges as any other member of the board, including the right to vote on questions. Each member of the board shall be entitled to cast one vote. The members shall elect a vice-chairman from among them and develop such other rules or procedures as may be necessary to ensure the orderly conduct of business. The vice-chairman shall serve as chairman during the absence or vacancy of the chairman. When a vacancy occurs such position on the board shall be considered vacant until the vacancy is filled in the manner provided by law. Regular meetings of the board shall be set by the board. Special meetings shall be held at the call of the chairman or any two (2) members of the board. A majority of all the members of the board shall constitute a quorum and have the power to transact business. Any official action of the board in adopting or revising the district budget or any portion thereof shall be effective upon the approving vote of a majority of all board members.

Historical Data

Added by Laws 1986, c. 145, § 7, eff. June 1, 1986.
The board shall prepare for each budget year a budget for each fund whose activities require funding through appropriation, such as general, capital projects and debt service.

*Historical Data*

Added by Laws 1986, c. 145, § 8, eff. June 1, 1986.
A. At least thirty (30) days prior to the beginning of each fiscal year, a budget for each fund of the district for which a budget is required shall be completed by the board. Each budget shall provide a complete financial plan for the budget year. The budget format shall be as prescribed by the State Auditor and Inspector. The format shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:

1. Actual revenues and expenditures for the immediate prior fiscal year;

2. Estimated actual revenues and expenditures for the current fiscal year; and

3. Estimated revenues and expenditures for the budget year.

B. The budget for each fund shall contain a budget summary. It shall also be accompanied by a budget message from the board which shall explain the budget and describe its important features.

C. The estimate of revenues in each fund for any budget year shall include probable income by source which the district is legally empowered to collect or receive at the time the budgets are adopted. The estimate shall be based upon a review and analysis of past and anticipated revenues of the district. Any portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the estimated amount of tax which is available for appropriation or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes.

D. The board shall determine the needs of the district for sinking fund purposes, pursuant to Section 9C of Article X of the Constitution of the State of Oklahoma, and include these requirements in the debt service fund budget for the budget year.

**Historical Data**

Title 19. Counties and County Officers
Chapter 35
Emergency Medical Service District Budget Act
Section 1710 - Annual Levy for Sinking Fund - Formula - Intent of Act.
Cite as: O.S. §, __ __

It shall be the duty of the board to make a levy each year for a sinking fund, which shall, with cash actually on hand and lawful investments in such fund, excluding taxes in process of collection, be sufficient to pay:

1. All the bonded indebtedness of such district coming due in the following years;

2. The interest accrued but unpaid and to accrue on all outstanding bonds of such district to June 30th of such fiscal year, but including any interest falling due on the last and final bond maturity occurring after such June 30th but before the tax levy of the succeeding fiscal year may be made and collected; and

3. A sum, after reserving from said cash and investments on hand for bond and bond-interest accruals as aforesaid.

The foregoing formula shall be applied by said district each year in determining the amount necessary to raise by tax levy for sinking fund purposes, independently of actions taken in previous years, and if by omission to make a levy which could have been validly made for any bonds or interest coupons, or where from any cause the cash and valid investments in the sinking fund does not equal the accrual liabilities, it shall be the duty of said district to readjust the annual bond accrual in accordance with the foregoing formula in order that said bonds shall be paid when due, save and except only that where the cash and valid investments in the sinking fund at the close of any fiscal year, after reserving for interest accrued and accruing under the priority therefor as contained in Section 9C of Article X of the Constitution of the State of Oklahoma, is insufficient to pay and retire any bonds matured or to mature before another tax levy may be made and collected and no action has been instituted to refund such matured bonds, it shall be the duty of said district to include, in addition to interest thereon or aforesaid, an accrual therefor in an amount equal to the bonds so matured or to mature or the annual accrual first lawfully applicable to the issue thereof, whichever is the lesser.

It is the sole intention of this act to require that sinking funds be applied as provided by Section 9C of Article X of the Constitution of the State of Oklahoma.

Historical Data

Added by Laws 1986, c. 145, § 10, eff. June 1, 1986.
When the board has ascertained the total assessed valuation of the property taxed ad valorem in the district, and has computed the total of the several items of appropriation for general fund, sinking fund, and other legal purposes for the district, the board shall then proceed to compute the levy for each fund of each district. The levy for the general fund shall be that as last authorized by a vote of the citizens of the district. The procedure for the computation of the sinking fund levy shall be as follows:

1. Determine the total amount of the several items of appropriation for the fund;

2. Deduct from such total appropriation the actual cash surplus of the immediately preceding fiscal year;

3. Deduct from the remainder thus ascertained the estimated probable income from sources other than ad valorem taxation; however, in no event shall the amount of such estimated income exceed ninety percent (90%) of the actual collections from such sources for the previous fiscal year. Also, deduct the estimated probable revenue to be derived from surplus collection from taxes in the process of collection of the immediately preceding taxable year; provided that the surplus so estimated shall be surplus cash as hereinafter defined, and shall include none of that portion of the reserve added at the beginning of such year for delinquent tax, and shall not exceed ninety percent (90%) of the actual collections of surplus back taxes legally accrued to and credited to the same fund account of the immediately preceding fiscal year;

4. Add to the remainder a reserve for delinquent taxes, the amount of which reserve shall be determined by the board, after taking into consideration the amount of uncollected taxes for the previous year or years; provided that the reserve so added shall not exceed twenty percent (20%) or be less than five percent (5%); and provided, further, that the reserve so added shall not be subject to review by the excise board;

5. Compute the levy necessary to raise an amount of money equal to the remainder thus ascertained, based upon the total assessed valuation of the district, taking into consideration any deduction which must be made because of the exemption of homesteads as required by Section 2406 et seq. of Title 68 of the Oklahoma Statutes; and

6. Compute the reduction in levy necessary to be made because of monies being required by law to be used for the purpose of reducing ad valorem tax levies.
The rates of levy for general fund, sinking fund and other purposes authorized by law shall be separately made and stated, and the revenue accruing therefrom respectively, when collected, shall be credited to the proper fund accounts.

**Historical Data**

If and when an actual cash surplus accrues in any fund for any prior fiscal year, such surplus shall forthwith be transferred to the same fund for the fiscal year next succeeding the year for which the taxes were originally levied, and shall be used to pay any warrants and interest thereon which may be outstanding and unpaid for such year. After all warrants and interest on such warrants for such year have been paid or reserved for, the surplus, if any, shall forthwith be transferred to the next succeeding year for the same purpose. This procedure shall be followed for each succeeding fiscal year until all warrants issued prior to the current fiscal year are paid or reserved for, and then any cash surplus remaining shall accrue and be transferred to the current fiscal year, to be used to pay any legal warrant and interest charges of such year. The term "actual cash surplus", as used herein, is hereby defined to mean an excess of actual cash actually on hand over and above all legal obligations. Taxes in process of collection shall not be considered in determining the actual cash surplus for any fund for any fiscal year or years.

Historical Data

Added by Laws 1986, c. 145, § 12, eff. June 1, 1986.
Title 19. Counties and County Officers
Chapter 35
Emergency Medical Service District Budget Act
Section 1713 - Monies Received or Expended by District Must be Accounted for by Fund and Account.
Cite as: O.S. §. ___ ___

Any monies received or expended by the district must be accounted for by fund and account. Each district shall prepare a budget for the general fund and for other funds as the board may require pursuant to this act. The board shall determine the district's needs for sinking fund purposes, pursuant to this act and Section 9C of Article X of the Constitution of the State of Oklahoma, and include these requirements in the debt service fund budget for the budget year.

Historical Data

Added by Laws 1986, c. 145, § 13, eff. June 1, 1986.
The board shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summaries, shall be published in a newspaper of general circulation in the district not less than five (5) days before the date of the hearing. Affidavit and proof of publication shall be attached to the budget when filed with the county excise board and State Auditor and Inspector. The district shall make available a sufficient number of copies of the proposed budgets as the board shall determine and have them available for review or for distribution or sale at the office of the district. At the public hearing on the budgets, any person may present to the board comments, recommendations or information on any part of the proposed budget.

**Historical Data**

Title 19. Counties and County Officers

Chapter 35

Emergency Medical Service District Budget Act

Section 1715 - Budget Adoption - Filing Adopted Budget - Effective Date - Review.

Cite as: O.S. §, __ __

A. After the hearing and at least seven (7) days prior to the beginning of the budget year, the board shall adopt the budget. The board may add or increase items or delete or decrease items in the budget. In all cases the proposed expenditures shall not exceed the estimated revenues for any fund.

B. The adopted budget shall be filed with the excise board of each county in which the district is located on or before the first day of the budget year. At the same time that the budget is filed with the excise board, one copy of the budget as adopted shall be transmitted to the State Auditor and Inspector and one copy shall be kept on file in the office of the district.

C. The adopted budget shall be in effect on and after the first day of the fiscal year to which they apply. The budgets as adopted and filed with the excise board shall constitute an appropriation for each fund, subject to final approval of the county excise board as provided by law, and the appropriation thus made shall not be used for any other purpose except as provided by law.

D. At the time required by law, the county excise board shall review the budget for approval.

Historical Data

Within fifteen (15) days after the filing of any district budget with the State Auditor and Inspector, any taxpayer may file protests against any alleged illegality of the budget in the manner provided by this section and Sections 24103 through 24111 of Title 68 of the Oklahoma Statutes. The fifteen-day protest period begins upon the date the budget is received in the Office of the State Auditor and Inspector. After receipt of a taxpayer protest, the State Auditor and Inspector shall transmit by certified mail one copy of each protest to the district, and one copy of each protest to the county treasurer and the excise board of each county in which the district is located. The taxpayer protest shall specify the alleged illegality in the budget and the grounds upon which the alleged illegality is based. Any protest filed by any taxpayer shall inure to the benefit of all taxpayers. If no protest is filed by any taxpayer within the fifteen-day period, the budget and any appropriations thereof shall be deemed legal and final until amended by the board or the county excise board as authorized by law. Taxpayers shall have the right at all reasonable times to examine the budget on file with the board, the county excise board or the State Auditor and Inspector for the purpose of checking illegalities in the budget or for filing protests in accordance with this section and Sections 24103 through 24111 of Title 68 of the Oklahoma Statutes.

Historical Data

Added by Laws 1986, c. 145, § 16, eff. June 1, 1986.
A. No expenditure may be authorized or made by any employee or member of the board which exceeds any fund balance for any fund of the budget as adopted or amended or which exceeds the appropriation for any fund of the budget as adopted or amended. Any balance remaining in a fund at the end of the budget year shall be carried forward to the credit of the fund for the next budget year.

B. It shall be unlawful for any employee or member of the board in any budget year:

1. To create or authorize creation of a deficit in any fund; or

2. To authorize, make or incur expenditures or encumbrances in excess of ninety percent (90%) of the appropriation for any fund of the budget as adopted or amended until revenues in an amount equal to at least ninety percent (90%) of the appropriation for the fund have been collected. Any fund balance which is included in the appropriation for the fund is considered revenue in the budget year for which it is appropriated. Expenditures may then be made and authorized so long as any expenditure does not exceed any fund balance.

C. Any obligation that is contracted or authorized by any member or employee of the board in violation of this act shall become the obligation of the member or employee himself and shall not be valid or enforceable against the district. Any member or employee who violates this act shall forfeit his position and shall be subject to such civil and criminal punishments as are provided by law. Any obligation, authorization for expenditure or expenditure made in violation of this act shall be illegal and void.

**Historical Data**

Added by Laws 1986, c. 145, § 17, eff. June 1, 1986.
A district shall maintain, according to its own accounting needs some or all of the funds and account groups in its system of accounts that are consistent with legal and operating requirements and as prescribed by the State Auditor and Inspector. The required funds may include, but not be limited to:

1. A general fund, to account for all monies received and disbursed for general district government purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account;

2. Special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes;

3. Debt service fund, which shall include the district sinking fund, established to account for the retirement of general obligation bonds or other long-term debt and payment of interest thereon. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the debt service fund;

4. Capital improvement fund, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities other than those financed by general long-term debt;

5. A ledger or group of accounts in which to record the details relating to the general fixed assets of the county;

6. A ledger or group of accounts in which to record the details relating to the general bonds or other long-term debt of the district; and

7. Such other funds or ledgers as may be established by the district.

Historical Data

Added by Laws 1986, c. 145, § 18, eff. June 1, 1986.
Title 19. Counties and County Officers
Chapter 35
   Emergency Medical Service District Budget Act
   Section 1720 - Unexpended or Unencumbered Appropriation or Funds in Special Fund - Transfer of.
Cite as: O.S. §, __ __

The board may transfer any unexpended and unencumbered appropriation or any portion thereof from one account to another within the same department or from one department to another within the same fund; except that no appropriation for debt service or other appropriation required by law may be reduced below the minimums required.

Whenever the necessity for maintaining any special fund of a district has ceased to exist and a balance remains in the fund, the board may authorize the transfer of the balance to the general fund. Applicable law shall govern the use or transfer of balance in any debt service or special revenue fund.

Historical Data

Added by Laws 1986, c. 145, § 20, eff. June 1, 1986.
A. The board may amend the budget to make supplemental appropriations to any fund up to the amount of additional revenues which are available for current expenses as shown by a fund balance for the fund due to:

1. Revenues received from sources not anticipated in the budget for that year;

2. Revenues received from anticipated sources but in excess of the budget estimates therefor; or

3. Unexpended unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated in the budget. Any appropriation authorizing the creating of an indebtedness shall be governed by the applicable provisions of Article X of the Constitution of the State of Oklahoma.

B. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money in a particular fund to meet the requirements of appropriation for the fund, the board shall take action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.

C. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease or change in appropriation or funds shall be adopted at a meeting of the board and filed with the district, the county excise board of each county in which the district is located and the State Auditor and Inspector.

**Historical Data**

For the purpose of carrying into effect the provisions of this act, and for its proper administration, the State Auditor and Inspector is hereby empowered to promulgate and enforce such rules and regulations as may be necessary but not inconsistent herewith, and he shall prescribe all the forms of whatsoever nature referred to in this act including but not necessarily limited to budget forms, supporting schedule forms and all other accounting stationery required, desired or needed under the provisions of this act.

**Historical Data**

Added by Laws 1986, c. 145, § 22, eff. June 1, 1986.
Title 19. Counties and County Officers
  Chapter 35
  Emergency Medical Service District Budget Act
  Section 1723 - Purchases by Competitive Bid.
Cite as: O.S. §, __ __

Purchases by any board which are in excess of Two Thousand Five Hundred Dollars ($2,500.00), or in the case of written or facsimile quotes, purchases in excess of Seven Thousand Five Hundred Dollars ($7,500.00), shall be by competitive bid.

Historical Data

Whenever twenty-five percent (25%) of the holders of title to lands outside of the corporate limits of any incorporated city or town shall petition the board of county commissioners of the county in which such area owned by them is located for the formation of a fire protection district, and compliance had with the provisions of this act, the said board of county commissioners shall enter its order organizing such district, and when so organized such district shall have the powers conferred herein or such as hereafter may be conferred by law upon such fire protection districts.

**Historical Data**

Title 19. Counties and County Officers
Chapter 21
Section 901.2 - Petition - Contents.
Cite as: O.S. §, __ __

The petition shall set forth and particularly describe the proposed boundaries of such district and shall be accompanied by a map of such proposed district, drawn to a scale of not less than one (1) inch to the mile. The petitioners shall accompany such petition with a good and sufficient bond, the amount and sureties of which shall be approved by the board of county commissioners, the sum of which is sufficient to cover the costs of the publications and of the election for the organization of the district will be paid in the event that such organization shall not be authorized or effected.

Such petition shall be filed with the county clerk of such county who shall present it to the board of county commissioners at their next regular or special meeting. Upon the presentation of such petition, the board of county commissioners shall set the same for hearing at a time not less than twenty (20) days nor more than forty (40) days from the date of presentation and shall direct the county clerk to give notice of such hearing by publication in a newspaper of general circulation in the county in which such proposed district is located. Such notice shall be published for two (2) consecutive weeks next preceding the date of such hearing. Such notice shall describe the boundaries of the proposed district, shall state the time and place of the hearing, and shall state that any person may appear and protest the organization of the district or the proposed boundaries thereof.

The board of county commissioners shall hold the hearing described in said notice, and it shall have jurisdiction to hear and determine all protests to the creation of such district and all matters pertaining to the same. It may amend the plan of such district by excluding from within its boundaries any lands which it may deem will not be benefited by the formation of such district, or by including other lands as a part thereof upon application of the owners of such land; provided, however, it shall not exclude from such district any lands which are completely surrounded by lands which are included in the proposed district.

At the conclusion of such hearing, the board of county commissioners shall make an order determining the boundaries of the proposed district, particularly describing them, and shall determine whether the formation of such district will be conducive to the public safety of the area incorporated therein. If said board determines that such district will be conducive to the public safety of the area incorporated therein, then said board shall give such proposed district a name and shall call an election of the qualified electors in the territory comprising such proposed district on the question of whether said district shall be organized.
Historical Data

Title 19. Counties and County Officers
   Chapter 21
       Section 901.3 - Election - Notice.
Cite as: O.S. §, __ __

The county clerk shall cause notice of the election to be given by publication once a week for two (2) successive weeks in a newspaper of general circulation in the territory comprising the proposed district. Such notice shall state the time and place of holding the election and set forth the description of the boundaries of the proposed district and its general purpose and intention. Such notice shall require the electors to cast ballots which contain the words: "Fire Protection District - Yes", and "Fire Protection District - No", or words equivalent thereto. All persons resident of such proposed district, who are qualified electors in their respective precincts, shall be qualified to vote on such proposition.

Historical Data

Such elections shall be conducted in accordance with the general election laws of the state and the regular election officials shall be in charge at the usual polling place of each regular precinct, or part of a precinct, which shall include lands within the boundaries of such proposed district. The returns of such election shall be made direct to the board of county commissioners who shall meet on the second Monday next following such election and proceed to canvass the vote cast thereat.

If, upon such canvass, it appears that at least three-fifths (3/5) of all the votes cast are "Fire Protection District - Yes", the board shall, by order declare such territory duly organized as a fire protection district under the name theretofore designated. Such order shall be filed for record in the office of the county clerk by the board of county commissioners and from that date such district shall be complete.

_Historical Data_

Title 19. Counties and County Officers
Chapter 21
Section 901.5 - Board of Directors.
Cite as: O.S. §, __ __

A. Directors of a fire protection district shall be the surface owners of real property in and residents of the district.

B. At the time of making its order organizing the district, the board of county commissioners shall appoint three directors who shall hold their office until the next General Election, at which time their successors shall be elected. At the election, the qualified person receiving the highest number of votes for member of board of directors of the district shall hold office for the term of six (6) years. The qualified person receiving the next highest number of votes shall be elected for four (4) years, and the qualified person having the next highest number of votes shall be elected for two (2) years. Each two (2) years thereafter, there shall be elected for a term of six (6) years one member of said board of directors.

C. 1. A board of directors may increase its membership to five (5) members by resolution of the board. If a board of directors adopts such a resolution, the position of the original board which will be up for election at the next General Election shall be for a five-year term.

2. An additional two members shall be elected at a special election called for that purpose by the board of directors. The two qualified persons who receive the highest number of votes for the additional two positions shall be elected to serve until the next General Election.

3. All board members elected thereafter to a five-member board shall serve a term of five (5) years with elections held yearly.

D. The board of directors of the district shall submit, within fifteen (15) days before the filing period of any district election, a resolution to the secretary of the county election board conducting said election. The resolution shall contain the following:

1. The date of the election;

2. The offices to be filled or the questions to be voted upon at the election;

3. Qualifications for the offices;
4. The location of the polling place or places; and

5. Any other information necessary for conducting said election.

E. 1. The regular election in the district shall be held at the same time as the General Election in this state or on the second Tuesday in November in those years that a General Election is not held.

2. In those years that a General Election is not held the entire cost of the election shall be paid by the district. When the election is held at the same time as the General Election, the district shall pay only for the cost directly attributable to district election.

3. All polling places of precincts, all or any part of which include areas within the boundaries of the district, shall be supplied ballots for the purpose of permitting electors of the district to vote for members of the board of directors of the district.

4. Filing for the office of member of the board of directors shall be with the county election board on a nonpartisan basis during the regular filing period for state and county offices in those years that a General Election is held.

5. In those years that a General Election is not held the filing time will be from 8 a.m. on the first Monday after Independence Day until 5 p.m. on the next succeeding Wednesday and shall be done without the payment of a filing fee.

F. 1. Vacancies on the board shall be filled by the board of directors. In the event a vacancy occurs and the remaining members of the board are unable to make a decision on such vacancy within sixty (60) calendar days, the board of county commissioners shall immediately appoint a member to fill the vacancy. In the event the vacancies on the board are so numerous as to not provide a quorum, the board of county commissioners shall appoint as many members as are necessary to make a quorum.

2. All vacancies filled pursuant to the provisions of this subsection shall be filled until the next regular election, at which time a member shall be elected to serve the remainder of the unexpired term.

G. 1. The office of a member of the board of directors may be declared vacant by the board of directors if such member:

a. is absent from more than one-half (1/2) of all meetings of the board of directors, regular and special, held within any period of four (4) consecutive months,

b. ceases to be eligible for office pursuant to this section,

c. has a conviction in a court of any felony or crime involving moral turpitude,
d. uses alcohol, any stimulant, any drug or other substance which impairs intellect, judgment or physical ability to such an extent as to incapacitate the member to such a degree that the member is prevented from performing duties pursuant to Chapter 21 of this title, and

e. has a mental or physical weakness or inability which incapacitates the member to such a degree that the member is prevented from performing duties required pursuant to Chapter 21 of this title.

2. Vacancies determined pursuant to this subsection shall be filled pursuant to subsection F of this section after notice to the board member of such action and opportunity for a hearing.

3. Vacancies shall be determined at an official meeting of the board and shall be a specific agenda item.

4. Any appeal from a decision declaring an office vacant pursuant to this subsection shall be made to the district court within thirty (30) days of such determination.

Historical Data

Title 19. Counties and County Officers
Chapter 21
Section 901.5A - Fire Protection District - Optional Election Procedures
Cite as: O.S. §, __ __

A. The board of directors of a fire protection district is hereby authorized to adopt, by resolution, the election procedures set out in this section in lieu of the election procedures set out in Section 901.5 of Title 19 of the Oklahoma Statutes.

B. The board of directors shall divide the fire protection district into as many voting districts as there are members of the board. Such voting districts shall, as nearly as feasible and practical, follow clearly visible, definable and observable physical boundaries which are based upon criteria established and recognized by the Bureau of the Census of the United States Department of Commerce for purposes of defining census blocks for its decennial census and shall follow precinct boundary lines as nearly as practical. Voting districts shall be compact, contiguous and as equal in population as practical with not more than a ten percent (10%) variance between the most populous and least populous districts, according to the results of the most recent Federal Decennial Census. The board shall redraw voting districts no later than June 30 of any year in which the results of a Federal Decennial Census are released which shows a population variance of more than ten percent (10%) between the most populous and least populous districts and at any time a board increases its membership pursuant to subsection C of Section 901.5 of Title 19 of the Oklahoma Statutes. The voting districts may not be redrawn at any other time.

C. The registered voters of each voting district shall elect one member of the board of directors of the fire protection district. A member shall be required to be a registered voter of the voting district which elects such member.

D. 1. Vacancies on the board shall be filled by the board of directors. In the event a vacancy occurs and the remaining members of the board are unable to make a decision on such vacancy within sixty (60) calendar days, the board of county commissioners shall immediately appoint a member to fill the vacancy. In the event the vacancies on the board are so numerous as to not provide a quorum, the board of county commissioners shall appoint as many members as are necessary to make a quorum.
   2. Appointments to fill a vacancy pursuant to this section may not result in more than two board members being residents of the same voting district.
   3. All vacancies filled pursuant to the provisions of this subsection shall be filled until the next regular election, at which time a member shall be elected to serve the remainder of the unexpired term.
E. 1. The office of a member of the board of directors may be declared vacant by the board of directors if such member:
   a. is absent from more than one-half (1/2) of all meetings of the board of directors, regular and special, held within any period of four (4) consecutive months,
   b. ceases to be eligible for office pursuant to this section,
   c. has a conviction in a court of any felony or crime involving moral turpitude,
   d. uses alcohol, any stimulant, any drug or other substance which impairs intellect, judgment or physical ability to such an extent as to incapacitate the member to such a degree that the member is prevented from performing duties pursuant to Chapter 21 of this title, [FN1]
   e. has a mental or physical weakness or inability which incapacitates the member to such a degree that the member is prevented from performing duties required pursuant to Chapter 21 of this title, or
   f. has served the term for which elected and no person has filed for election for the office of such member.

2. Vacancies determined pursuant to this subsection shall be filled pursuant to subsection D of this section after notice to the board member of such action and opportunity for a hearing.

3. Vacancies shall be determined at an official meeting of the board and shall be a specific agenda item.

4. Any appeal from a decision declaring an office vacant pursuant to this subsection shall be made to the district court within thirty (30) days of such determination.

F. Election procedures for the board of directors of a fire protection district may not be changed between the procedures set out in Section 901.5 of Title 19 of the Oklahoma Statutes and the procedures set out in this section more often than one time in any ten-year period.

G. If a board adopts the election procedures set out in this section, all provisions of Section 901.5 of Title 19 of the Oklahoma Statutes which are not in conflict with this section shall be applicable.

Historical Data

The board of directors of the district shall select one (1) of its members for chairman and shall appoint a clerk and a treasurer. The board of directors shall fix the term and duties of the chairman, clerk and treasurer. The chairman and members of the board shall serve without compensation. The treasurer shall give an official bond, in an amount fixed and with sureties approved by the board of directors, conditioned upon the faithful accounting for all money pertaining to the district and coming into his hands.

**Historical Data**

A. The board of directors shall have the power and duty to:

1. Manage and conduct the business affairs of such district;

2. Make and execute all necessary contracts;

3. Purchase or lease-purchase and maintain all necessary and convenient engines, hoses, hose carts or other appliances and supplies for the full equipment of a fire company or department;

4. Appoint fire company officers and employees, sufficient to maintain and operate the equipment owned by such district;

5. Take by grant, purchase, condemnation, gift, devise or lease, and to dispose of, real or personal property of every kind necessary for the operation of the district;

6. Construct or otherwise acquire suitable firehouses and other buildings or structures suitable for the housing of equipment and supplies of the district, or for carrying on its own business and affairs;

7. Employ such officers and employees as may be required, fix their compensation and prescribe their duties;

8. Establish rules and regulations for the district and for the prevention of fires and conflagrations within the district and for the protection of property at and during any fire;

9. Prepare an annual budget and follow existing laws pertaining to the budget process such as public notices, public hearings, protest periods and filing requirements in the same manner as they apply to other forms of government in Oklahoma;

10. Determine vacancies of the board of directors, fill vacancies and conduct board elections in the event of a vacancy on the board of directors;

11. Develop bylaws for the due and orderly administration of the affairs of the board of directors and for its responsibilities specified pursuant to this chapter, and may compel the attendance of absent members in the manner and under penalties as the board may prescribe; and
12. Do any and all other things necessary and proper in the management and operation of the district for the purpose of protecting property within its boundaries from fire.

B. A fire protection district, created pursuant to this chapter, shall be deemed a political subdivision of this state. The board may submit an application to include the fire fighters of the district in the Oklahoma Firefighters Pension and Retirement System. The application for affiliation shall be submitted in accordance with subsection A of Section 49-105.2 of Title 11 of the Oklahoma Statutes;

**Historical Data**

The board of directors shall establish a time and place for regular meetings, and in addition thereto, shall hold such special meetings as may be required for the proper transaction of business. Two (2) members shall constitute a quorum for the transaction of business and upon all questions requiring a vote there shall be a concurrence of at least two (2) members of such board. All records of said board must be open to the inspection of any elector during business hours.

The board shall have the power by general regulation, published in the manner provided for the publication of ordinances in incorporated towns, to regulate the construction of and order the suspension, discontinuance, removal, repair or cleaning of fire places, chimneys, stoves, stove pipes, flues, ovens, boilers or any other apparatus used in any building, factory, or business which might be dangerous in causing or promoting fires, and prescribe limits within which no business dangerous in causing or promoting fires may be carried on. In similar manner it may order the clearing of litter or removal of dry brush and rubbish or other inflammable material endangering the public safety by creating a fire hazard within the district, and provide for action on the part of the State Fire Marshal or the sheriff, or by civil action, for the prevention of hazards as provided by law.

**Historical Data**

The board of directors is hereby authorized and empowered to institute and maintain, or appear and defend, any and all actions and proceedings, suits at law or in equity, necessary or proper to fully carry out the provisions of this act, or to enforce, maintain, protect or preserve any and all rights or privileges conferred hereby, or acquired in pursuance hereof. Actions and proceedings shall be prosecuted and defended in the corporate name of the district, and the board is empowered to employ attorneys to represent the district in any such actions or proceedings, or to advise the board in respect of its duties under this act.

Historical Data

To permit an apportionment of the cost of the benefits accruing by reason of the maintenance of fire protection, it shall be the duty of the clerk of the board to prepare and keep a record which shall be known as the fire protection district appraisal record. Such record shall contain the names of the owners of the lands and improvements on lands in the district as they appear on the tax rolls of the county or upon the deed records, the description of all property subject to ad valorem taxation, and the assessed value of such property as shown by the records of the county assessor. No error in the names of owners or in the description thereof shall invalidate the levy of assessments if sufficient description is given to identify such property.

**Historical Data**

As soon as practicable after organization of such district, the board of directors shall, by resolution entered on its record, formulate a general plan of proposed operation for the district in which shall be stated the cost of operation and maintenance of the district, what property, real or personal, is proposed to be purchased and the cost of purchasing the same, and what amount of construction is proposed to be done and the cost of doing the same.

Historical Data

When the board of directors shall have estimated the cost of such purchases and construction work, it shall call an election at which shall be submitted to the electors of the district the question of whether or not the bonds of the district shall be issued in the amount so determined; provided, such bonds shall not be issued for more than the actual estimated cost of such purchase and construction.

The resolution of the board calling such election shall divide the district into voting precincts of convenient size and a map thereof shall be filed with the district clerk. Such precincts so formed may be changed by the board any time thereafter, except that no change shall be made within thirty (30) days next preceding any election. The said resolution shall appoint for each precinct, from the electors of the district, one (1) clerk and two (2) judges, who shall constitute a board of election for such precinct. If the members appointed do not attend at the opening of the polls on the morning of the election, the board may appoint other electors of the district to supply the place or places of those absent. Said resolution shall designate the date, hour and place in the precincts where the election will be held.

Notice of such election shall be given by publication in some newspaper of general circulation in the county in which such district is located once a week for three (3) consecutive weeks next preceding the date of such election, and by posting such notice in three (3) public places in each election precinct, as established by said board of directors, for at least twenty (20) days prior to the date of such election.

Such notice shall specify:

1. The date of the election.
2. The location of the polling places.
3. The time that the polls will open and close.
4. The amount of bonds proposed to be issued.

One (1) of the judges of each precinct shall be chairman of the election board of the precinct and may: first, administer all oaths required in the progress of the election; second, appoint another judge or clerk, if during the progress of the election any judge or clerk ceases to act.
At such election, the ballots shall contain the words: "Bonds - Yes", and "Bonds - No", or words equivalent thereto.

The said election shall be held as nearly as may be in conformity with the provisions governing the election for the formation of the district; provided, no informalities in conducting such election shall invalidate the same if the election shall have been otherwise fairly conducted.

The board of directors shall meet as soon as practicable after the election and canvass the returns. If a majority of the ballots cast are "Bonds - Yes", the board shall cause negotiable bonds in said amount to be issued.

**Historical Data**

Added by Laws 1949, p. 157, § 15.
Title 19. Counties and County Officers
   Chapter 21
   Section 901.16 - Bonds - Payment.
Cite as: O.S. §, __ __

Such bonds shall be payable in lawful money of the United States and shall run for a period of not more than forty (40) years, the amount, maturity dates, redemption provisions and interest rates to be determined by the board of directors. The principal and interest shall be payable at the office of the treasurer of the county in which said district shall be organized, or at any bank or paying agency designated by the board of directors. Such bonds shall each be of a denomination of not less than One Thousand Dollars ($1,000.00) nor more than Five Thousand Dollars ($5,000.00), shall be negotiable in form, executed in the name of the district, and signed by the president of the board of directors and the clerk of the district. In addition and without limiting the generality of the foregoing provisions, the district shall be authorized to issue notes or other evidences of indebtedness for the corporate purposes enumerated in Sections 901.1 through 901.26 of this title in the same manner and subject to the same procedures as bonds issued by the district. Notwithstanding the provisions of Section 901.17 of this title, bonds, notes or other evidences of indebtedness may be sold by the board of directors to the federal government or any agency thereof at negotiated or private sale. Bonds shall be numbered consecutively as issued and shall be dated as of the date of issuance, and shall be payable in their numerical order with interest to date of payment.

The bonds shall express upon their face that they are issued pursuant to a duly adopted resolution of the board of directors for the district and under the provisions of Sections 901.1 through 901.26 of this title. The clerk or agent shall keep a record of the bonds sold, their number, date of sale, the prices received and the name of the purchaser. These bonds shall bear interest at the rate of not exceeding sixteen percent (16%) per annum.

Historical Data

The board shall sell such bonds from time to time in such quantities as may be necessary and most advantageous to raise the money for the construction of the proposed work, the acquisition of property and rights and otherwise to fully carry out the objects and purposes of this act. Before making any sale of bonds the board shall, at a meeting, by resolution, declare its intention to sell a specified amount of the bonds and the day and hour and place of such sale and shall cause such resolution to be entered in the minutes and notice of the sale to be given by publication thereof at least ten (10) days in some newspaper of said county if published in a daily newspaper or two (2) weeks if published in a weekly newspaper, or said notice may be published in two (2) issues of a daily newspaper provided they are published a week apart. Said bonds may be sold either at public auction for cash to the highest bidder or upon sealed bids as determined by the board of directors. At the time appointed, the board shall award the purchase of the bonds to the highest responsible bidder, but shall reserve and always have the right to reject any and all bids, but said board shall in no event sell any of said bonds for less than par with accrued interest.

**Historical Data**

Added by Laws 1949, p. 158, § 17.
Title 19. Counties and County Officers
Chapter 21
   Section 901.18 - Annual Assessment to Pay Bonds.
Cite as: O.S. §, __ __

Such bonds and other evidences of indebtedness and the interest thereon shall be paid by revenue derived from an annual assessment upon the ad valorem taxed property of the district, and all the ad valorem taxed property of the district, including the ad valorem taxed property of public service corporations, shall be and remain liable to be assessed for such payments as herein provided.

Historical Data

Title 19. Counties and County Officers
Chapter 21
Section 901.19 - Levy of Assessment.
Cite as: O.S. §, __ __

A. Each year the board shall levy an assessment sufficient to raise the annual interest on
the outstanding bonds or other evidences of indebtedness, and, in addition thereto, an
amount equal to the amount of the bonds to be retired in said year or the installment of
principal to be amortized during said year.

B. 1. Except as otherwise provided by this subsection, the board shall also levy an annual
assessment sufficient to care for the cost of operation of the district and the maintenance
of the fire department and its equipment, and for payment of salaries of the officers and
employees of the district, provided, that no such annual assessment for operation,
maintenance, and salaries shall exceed seven (7) mills on the dollar of assessed value of
the property in the district.

2. The board may levy an assessment over seven (7) mills but not to exceed ten (10) mills
upon approval for such at an election held at such time and in such manner as provided
by Section 901.5 of this title for election of board members.

3. If a county approves an exemption of household good of the head of families and
livestock employed in support of the family pursuant to the provisions of subsection (b)
of Section 6 of Article X of the Oklahoma Constitution, the mileage rate of any levy
authorized by this section for the property located in a fire protection district which is in
such county shall be adjusted by the mileage adjustment factor set forth in subsection (b)
of Section 8A of Article X of the Oklahoma Constitution.

C. All assessments levied under the authority of Sections 901.1 through 901.50 of this
title, shall be a lien against the tract of land on which they have been levied, until paid,
and said lien shall be coequal with the lien of ad valorem and other taxes, including
special assessments, and prior and superior to all other liens.

Historical Data

168, § 3, emerg. eff. May 15, 1979; Laws 1988, c. 162, § 157, eff. Nov. 1, 1988; Laws
1989, c. 222, § 1, operative July 1, 1989.; Amended by Laws 1997, c. 221, § 3, eff.
November 01,1997 (superseded document available); Amended by Laws 1998, c. 358, §
1, emerg. eff. June 08,1998 (superseded document available).
Upon direction of the board, the clerk must compute and enter in respective columns of the assessment book the respective sums in dollars and cents in each fund to be paid on each piece of property therein enumerated and the clerk shall, no later than twenty (20) days after the valuations of the county have been certified by the State Board of Equalization, certify to the county treasurer in which such district is located the amount of assessment in each fund levied upon each tract by said board and the said county treasurer shall enter the amount of each in separate columns of the tax list of his county and the said assessments shall be collected by the county treasurer at the same time and in the same manner as all other taxes are collected in this state. If any such assessment becomes delinquent, then it shall draw interest as a penalty after delinquency at the rate of eighteen percent (18%) per annum. All such assessments and penalties collected or received by the county treasurer shall be paid by him to the treasurer of the district.

If any assessment shall remain unpaid for six (6) months after the same is due, the board of directors of the district may institute an action in the district court to foreclose the lien of such assessment and penalty and for a reasonable attorney's fees. All or any portion of the delinquent properties may be joined in one action. The summons shall be issued upon such petition as in other civil action and the cause tried by the district court. Judgment shall be entered for the amount of such unpaid assessment and penalty, and reasonable attorney fees, which judgment shall bear interest at the rate of six percent (6%) per annum. In the event that said judgment together with interest and costs and attorney fees is not paid within thirty (30) days from its date an order of sale shall issue by the clerk of said court directing the sheriff of said county to sell said real estate in manner and form as in case of the foreclosure of mortgages on real estate, without appraisement. Such sale shall be subject to existing taxes and special assessments. In the event that the board of directors of the district does not institute action to foreclose such delinquent assessment within one (1) year from the date the same is due, the holder of any bond or coupon issued under the provisions of this act may institute an action for and on the behalf of the district to foreclose the lien of such assessment and penalty. All such actions to foreclose shall be commenced within three (3) years from the maturity of the said assessment.

Historical Data

No claims shall be paid by the treasurer of said district until the same shall have been presented and allowed by the board of directors and only warrants signed by the president and countersigned by the clerk, and if the district treasurer has not sufficient money on hand to pay such warrants when presented, he shall endorse thereon "not paid for want of funds" and endorse thereon the date presented, over his signature, and from the time of such presentation until paid such warrant shall draw interest at the rate of eleven percent (11%) per annum. All claims against the district shall be verified the same as is required in the case of claims filed against the counties in this state, and the clerk of the district is hereby authorized and empowered to administer oaths to the parties verifying such claims the same as a county clerk or a notary public might do. The district treasurer shall keep a register in which he shall enter each warrant presented for payment, showing the date and amount of such warrant, to whom payable, the date of the presentation for payment, the date of payment, and the amount paid in redemption thereof, and all warrants shall be paid in the order of their presentation for payment to the district treasurer. All warrants shall be drawn and payable to the claimant or his assignee only.

**Historical Data**

Title 19. Counties and County Officers
Chapter 21
Section 901.22 - Including Additional Territory.
Cite as: O.S. §, ___

Any territory located within the same county of an existing district may be included in the limits of such district by decision of the board of directors, certified to the board of county commissioners, with the written consent of twenty-five percent (25%) of the holders of title to the territory sought to be included, or in the same manner as provided for the organization of fire protection districts. Such territory shall not be included or added to the territory of the district without the consent of the board of directors and the board of county commissioners. In the event such territory is included by decision of the board of directors, with the consent of the board of county commissioners and the written consent of twenty-five percent (25%) of the holders of title to the territory sought to be included, the notice, hearing and order requirements of Section 901.2 of this title and the notice and election requirements of Sections 901.3 and 901.4 of this title shall be followed in the same manner as for the organization of fire protection districts. In case any such territory is added to the district the property therein shall immediately become subject to the lien for the payment of bonds theretofore authorized by the district in the same manner as property within the district at the time of authorization of such bonds.

Historical Data

Any portion of the district which will not be benefited by remaining therein may be withdrawn from the district by the filing of a petition containing the names of more than fifty-one percent (51%) of the homeowners with one (1) acre or less, homeowners within a planned unit development, or property owners who are not developers of a planned unit development or other real estate development within the portion sought to be withdrawn, requesting the withdrawal of such portion from the district on the grounds that it will not be benefited by remaining therein. Such petition shall be filed with the board of county commissioners and notice thereof shall be given to the board of directors of the district. The time for hearing said petition shall not be less than thirty (30) days after the receipt of the petition. Any person interested may appear at the hearing and object to the withdrawal or may object to the continuance of the remaining territory as a district. The board of county commissioners shall consider and pass upon all objections and if it finds that the portion of the district sought to be withdrawn will not be benefited by remaining within the district and will not serve as a fire hazard to the remaining portion of the district, and that the territory remaining in the district will be benefited by continuing as a district then it shall grant the petition. In determining the benefits to the territory to be withdrawn and determining what constitutes a fire hazard, the board shall consider the location of the nearest fire protection facility. If the nearest facility is considered by the board to be an unsafe distance which would create a fire hazard to the territory to be withdrawn or the remaining territory, the board shall deny the petition. The board shall also consider the benefit to the territory sought to be withdrawn of any newly constructed fire protection facilities or newly purchased fire protection equipment for the district and if such facilities and equipment are determined to be of substantial benefit to the territory to be withdrawn, then the board may deny the petition. If in the judgment of the board of county commissioners existence of the territory sought to be withdrawn will make further existence of the district impracticable, the board shall proceed to order a dissolution of the district. In the case of withdrawal of any property from the district as herein provided, such property shall remain subject to the payment of its proportionate part of any bonds theretofore authorized by the district and shall remain subject to annual assessment for the payment of the principal and interest thereof in the same manner and to the same extent as if such property had not been withdrawn. Such annual assessments, however, shall be computed upon the appraisal shown on the district appraisal record at the time of the withdrawal of such property.

Historical Data

In the event of the dissolution of a district, the board of directors of the district shall be trustees for the disposition of the property and the proceeds of the disposition of such property and all funds remaining on hand shall be deposited with the county treasurer who shall thereupon succeed to the powers and duties of the district treasurer and who shall annually collect from all of the property which shall have been in the district at the time of the authorization of any bond, an annual assessment sufficient to pay the interest and amount necessary to retire such outstanding bonds as the same may become due. Such annual assessment shall be based upon the district appraisal record at the time of dissolution. When all of the property of the district has been disposed of and the funds of the district deposited with the county treasurer, the powers and functions of the district board, as trustees for dissolution, shall cease and the board of county commissioners of the county in which such district is located shall succeed to all of the powers and duties of the district insofar as it shall be necessary for them to wind up and conclude the affairs of the district.

**Historical Data**

Title 19. Counties and County Officers
Chapter 21
Section 901.25 - Fire Protection Service - Contract.
Cite as: O.S. §, ___

A. Any city or town located in the same county as any fire protection district may contract, for one (1) year or more, for fire protection service by the district throughout or within part of the area of the city or town. During the term of the contract, without curtailing the rights, powers and duties of the city, the area covered by the contract may in accordance with express terms of the contract be construed as part of the district territory for all fire protection purposes under this act.

B. Owners or occupants of property in the vicinity of the district not included within the territory of any city or town or other fire protection district, and such district may contract, for one (1) year or more, for fire protection service by the district for the property described in the contract, which such contract shall provide for a fixed annual payment of an agreed amount by the owner or occupant of the property to the district to be paid annually in advance at the date of the making of such contract, and on the even date thereof for each subsequent year covered by the contract.

C. The contract shall be in writing and shall be set forth in full in the minutes of the respective governing bodies of the contracting parties and a duplicate original shall be filed with the records of the district in the office of the county clerk.

D. Upon the filing of the contract, the district shall be an independent contractor.

Historical Data

Title 19. Counties and County Officers
   Chapter 21
   Section 901.27 - Requirement of Audits - Petition - Cost.
Cite as: O.S. §, __ __

A. The board of directors of each fire protection district with revenues of Fifty Thousand Dollars ($50,000.00) or more to its general fund during a fiscal year shall cause an audit to be made of, including but not limited to, the funds, accounts and fiscal affairs of such district. The audit shall be ordered within thirty (30) days of the close of each fiscal year of the district which shall commence July 1 and end on June 30.

B. Provided, any fire protection district may have its books audited and examined by the State Auditor and Inspector, upon petition signed by a number of registered voters, each registered at an address within the geographical boundaries of the fire protection district, equal to twenty-five percent (25%) of the number of persons voting for the office or question receiving the highest number of votes in the last annual election of the district according to certification from the county election board of the county wherein supervision of the district is located. The petition must be submitted to the office of the State Auditor and Inspector prior to the audit and examination. The cost of said audit or examination, which shall be borne by the district, shall be ascertained prior to the petitioning for the audit and shall be stated in the petition prior to the collection of any signatures.

Historical Data

**Title 19. Counties and County Officers**

Chapter 21

Section 901.28 - Audits to be Prepared by Certified Public Accountant or Licensed Public Accountant - Standards - Filing - Certification of Date of Creation - Filing.

Cite as: O.S. §, __ __

A. The audits required by Section 901.27 of this title shall be prepared by a certified public accountant or a licensed public accountant. The required audit shall adhere to standards set by the State Auditor and Inspector. One copy of the annual audit shall be filed with the State Auditor and Inspector, and one copy shall be filed with the appropriate county clerk not more than one hundred twenty (120) days following the close of each fiscal year of the district.

B. In the event that a copy of the audit as required by this section is not filed with the State Auditor and Inspector within the time herein provided or for any other reason deemed expedient by him, the State Auditor and Inspector is authorized to either commence an audit or employ a certified public accountant or licensed public accountant to make the audit herein required at the cost and expense of the fire protection district.

C. Within one hundred eighty (180) days after the effective date of this act or within one hundred eighty (180) days after creation, whichever is first, each fire protection district organized pursuant to the provisions of Section 901.1 et seq. of this title shall certify to the State Auditor and Inspector the date it was created.

D. Prior to the levying of any special assessment by a fire protection district, there shall be filed with the Secretary of State an executed original or certified copy of a written instrument or election return declaring creation of such district and a notice of said filing with the Secretary of State shall be delivered to the State Auditor and Inspector.

*Historical Data*

The necessary expense of audits required by Section 1 of this act shall be paid from funds of the fire protection district.

*Historical Data*

Added by Laws 1986, c. 70, § 3, eff. Nov. 1, 1986.
A. The protection of the public health, safety and welfare demands that the permanent members of any Rural Fire Protection District not be accorded the right to strike or engage in any work stoppage or slowdown. This necessary prohibition does not, however, require the denial to such employees of other well-recognized rights of labor such as the right to organize, to be represented by a collective bargaining representative of their choice and the right to bargain collectively concerning wages, hours and other terms and conditions of employment; and such employees shall also have the right to refrain from any and all such activities.

B. It is declared to be the public policy of this state to accord to the full-time firefighters in a Rural Fire Protection District all of the rights of labor, other than the right to strike or to engage in any work stoppage or slowdown. Nothing in this act shall constitute a grant of the right to strike to any full-time firefighter in a Rural Fire Protection District and such strikes are hereby prohibited. Unless otherwise provided by law, any person holding such a position who, by concerted action with others and without the lawful approval of the person’s superior, willfully absents the person from his or her position or abstains in whole or in part from the full, faithful and proper performance of such person’s duties for the purpose of inducing, influencing or coercing a change in the conditions or compensation, or the rights, privileges or obligations of employment shall be deemed to be on strike but the person, upon request, shall be entitled to a determination as to whether he or she did violate the provisions of this act. The request shall be filed in writing. The official or body with whom the request is filed shall have the power to remove or discipline such employee within ten (10) days after regular compensation of such employee has ceased or other discipline has been imposed. In the event of such request, the official or body shall within ten (10) days after the receipt of such request commence a proceeding for the determination of whether the provisions of this act have been violated by the full-time firefighter in a Rural Fire Protection District, in accordance with the law and regulations appropriate to a proceeding to remove a full-time firefighter in a Rural Fire Protection District. The proceedings shall be undertaken without unnecessary delay. The decision of the proceeding shall be made within ten (10) days following the conclusion of the hearing. If the employee involved is held to have violated this act and his or her employment terminated or other discipline imposed, the employee shall have the right of review in the district court having jurisdiction of the parties, within thirty (30) days from such decision, for determination whether such decision is supported by competent, material and substantial evidence on the whole record. To provide for the exercise of these rights, a method of arbitration of disputes is hereby established.
C. It is declared to be the public policy of the State of Oklahoma that no person shall be discharged from or denied employment as a member of any Rural Fire Protection District of this state by reason of membership or nonmembership in, or the payment or nonpayment of any dues, fees or other charges to, an organization of such members for collective bargaining purposes as herein contemplated.

D. The establishment of this method of arbitration shall not, however, in any way whatever, be deemed to be a recognition by the state of compulsory arbitration as a superior method of settling labor disputes between employees who possess the right to strike and their employers, but rather shall be deemed to be a recognition solely of the necessity to provide some alternative procedure for settling disputes where employees must, as a matter of public policy, be denied the usual right to strike.

Historical Data

Added by Laws 2003, SB 608, c. 136, § 1, eff. November 1, 2003; Amended by Laws 2004, SB 1495, c. 104, § 1, eff. November 1, 2004 (superseded document available).
As used in this act:

1. "Bargaining agent" means any lawful association, fraternal organization, labor organization, federation or council having as one of its purposes the improvement of wages, hours and other conditions of employment among employees of Rural Fire Protection Districts;

2. "Board" means the Public Employees Relations Board;

3. "Collective bargaining" means the performance of the mutual obligation of the Rural Fire Protection District employer or the employer’s designated representatives and the representative of the employees to meet at reasonable times, including meetings appropriately related to the budget making process; to confer in good faith with respect to wages, hours and other conditions of employment, or the negotiation of an agreement, or any question arising hereunder; and to execute a written contract incorporating any agreement reached if requested by either party. Such obligation shall not, however, compel either party to agree to a proposal or require the making of a concession;

4. "Corporate authorities" means the Board of Directors of any Rural Fire Protection District whose duty or duties it is to establish the wages, salaries, rates of pay, hours, working conditions and other terms and conditions of employment of firefighters;

5. "Firefighters" means the permanent paid members of any Rural Fire Protection District within the State of Oklahoma but shall not include the chief of the rural fire department and an administrative assistant;

6. "Strike" means the concerted failure to report for duty, the willful absence from one’s position, unauthorized holidays, sickness unsubstantiated by a physician’s statement, the stoppage of work, or the abstinence in whole or in part from the full, faithful and proper performance of the duties of employment, for the purpose of including, influencing or coercing a change in the conditions, compensation, rights, privileges or obligations of employment. Nothing contained in this act shall be construed to limit, impair or affect the right of any public employee to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same does not interfere with the full, faithful and proper performance of the duties of employment; and
7. "Unfair labor practices" for the purpose of this act shall be deemed to include, but not be limited to, the following acts and conduct:

a. action by corporate authorities:

(1) interfering with, restraining, intimidating or coercing employees in the exercise of the rights guaranteed them by this act,

(2) dominating or interfering with the formation, existence or administration of any employee organization or bargaining agent,

(3) interfering in any manner whatsoever with the process of selection by firefighters of their respective bargaining agents or attempting to influence, coerce or intimidate individuals in such selection,

(4) discharging or otherwise disciplining or discriminating against a firefighter because he or she has signed or filed any affidavit, petition or complaint or has given any information or testimony under this act or because of an election to be represented by the bargaining agent,

(5) refusing to bargain collectively or discuss grievances in good faith with the designated bargaining agent with respect to any issue coming within the purview of this act, or

(6) instituting or attempting to institute a lockout.

b. action by bargaining agent:

(1) interfering with, restraining, intimidating or coercing employees in the exercise of the rights guaranteed them by this act,

(2) interfering with or attempting to coerce the corporate authorities in the selection of their representatives for the purposes of collective bargaining or the adjustment of grievances, or

(3) refusing to bargain collectively or discuss grievances in good faith with the proper corporate authorities with respect to any issue coming within the purview of this act.

**Historical Data**

A. Full-time firefighters in a Rural Fire Protection District shall have the separate right to bargain collectively with their Rural Fire Protection District and to be represented by a bargaining agent in such collective bargaining with respect to wages, salaries, hours, rates of pay, grievances, working conditions and all other terms and conditions of employment.

B. Whenever, conformable to regulations that may be prescribed by the Public Employees Relations Board, a petition is filed by:

1. A labor organization alleging that thirty percent (30%) of the full-time firefighters in a Rural Fire Protection District:
   a. wish to be represented for collective bargaining by an exclusive employee representative, or
   b. assert that the designated exclusive employee representative is no longer the representative of the majority of employees in the unit; or

2. The employer alleging that one or more labor organizations has presented to it a claim to be recognized as the exclusive employee representative in an appropriate unit; the Board shall investigate the facts alleged therein and if it has reasonable cause to believe that a question of representation exists, it shall provide for an appropriate hearing upon due notice. If the Board finds upon the record of such hearing that such a question of representation exists, it shall direct an election by secret ballot and shall certify the results thereof. The Board may also certify a labor organization as an exclusive employee representative of a Rural Fire Protection District if it determines that a free and untrammeled election cannot be conducted because of the employer's unfair labor practices.

C. Only those labor organizations which have been designated by more than ten percent (10%) of the full-time firefighters in the unit found to be appropriate shall be placed on the ballot. Nothing in this section shall be construed to prohibit the waiving of or hearing by stipulation for the purpose of a consent election, in conformity with the rules and regulations of the Board.

D. In order to assure to full-time firefighters in a Rural Fire Protection District the fullest freedom in exercising the rights guaranteed by this act, the Board shall decide in each case before it in which the issue is raised the unit appropriate for the purposes of collective bargaining, and shall consider such factors as community of interest, wages,
hours and other working conditions of the firefighters involved, the history of collective bargaining, and the desires of the firefighters.

E. An election shall not be directed in any bargaining unit or in any subdivision thereof within which, in the preceding twelve-month period, a valid election has been held. The Board shall determine who is eligible to vote in the election and shall establish rules governing the election. In any election where none of the choices on the ballot receives a majority, but a majority of all votes cast are for representation by some labor organization, a run-off election shall be conducted. A labor organization which receives the majority of the votes cast in an election shall be certified by the Board as the exclusive firefighter representative of a Rural Fire Protection District.

**Historical Data**

Title 19. Counties and County Officers
Chapter 21
Section 901.30-2.1 - Subpoenas - Rule-Making Authority
Cite as: 19 O.S. § 901.30-2.1 (OSCN 2004)

A. To accomplish the objectives and to perform the duties prescribed by this act, the Public Employees Relations Board may subpoena witnesses, issue subpoenas to require the production of books, papers, records, and documents which may be needed as evidence of any matter under inquiry, and administer oaths and affirmations. In cases of neglect or refusal to obey a subpoena issued to any person, the district court of the county in which the investigations or the public hearings are taking place, upon application by the Board, may issue an order requiring such person to appear before the Board and produce evidence about the matter under investigation. Failure to obey such order may be punished by the court as contempt.

B. Any subpoena, notice of hearing, or other process or notice of the Board issued under the provisions of this act may be served personally, by registered mail, or by leaving a copy at the principal office of the person required to be served. A return made and verified by the individual making such service and setting forth the manner of such service shall be proof of service, and a returned post office receipt, when registered or certified mail is used, shall be proof of service.

C. The Board shall adopt, promulgate, amend, or rescind such rules as it deems necessary to carry out the provisions of this act. Public hearings shall be held by the Board on any proposed rule of general applicability designed to implement, interpret, or prescribe policy, procedure or practice requirements under the provisions of this act and on any proposed change to such existing rule. Reasonable notice shall be given prior to such hearings, which shall include the time, place, and nature of such hearing and the terms or substance of the proposed rule or the changes to such rule.

Historical Data

Title 19. Counties and County Officers
Chapter 21
Section 901.30-2.2 - Unfair Labor Practices - Cease and Desist Orders -
Enforcement of and Relief from Restraining Orders
Cite as: 19 O.S. § 901.30-2.2 (OSCN 2004)

A. The Public Employees Relations Board is empowered, as hereinafter provided, to prevent any person, including a bargaining agent and corporate authorities, from engaging in any unfair labor practice as defined herein.

B. Whenever it is charged that any person has engaged in or is engaging in any such unfair labor practice, the Board shall have the power to issue and cause to be served upon such person a complaint stating the charges in that respect and containing a notice of hearing before the Board, at a place therein fixed, not less than five (5) days after the serving of the complaint. The respondent shall have the right to file an answer and to appear and give testimony at the time and place fixed in the complaint. At the discretion of the Board, any other person may be allowed to intervene in such proceeding.

C. If, upon the preponderance of the testimony taken, the Board shall be of the opinion that the person named in the complaint has engaged in or is engaging in any such unfair labor practice, then the Board shall state its findings of fact and shall issue and cause to be served on such person an order requiring such person to cease and desist from such unfair labor practice. Such order may further require such person to make reports from time to time showing the extent to which it has complied with the order. If, upon the preponderance of the testimony taken, the Board shall not be of the opinion that the respondent has engaged in or is engaging in any such unfair labor practice, then the Board shall state its findings of fact and shall issue an order dismissing the complaint.

D. The Board, or any interested party, shall have the power to petition the district court, wherein the unfair labor practice in question occurred, for the enforcement of such order and for appropriate temporary relief from restraining order.

Historical Data

A. It shall be the obligation of the Rural Fire Protection District, acting through its corporate authorities, to meet at reasonable times and confer in good faith with the representatives of the full-time firefighters within ten (10) days after receipt of written notice from said bargaining agent requesting a meeting for collective bargaining purposes. The obligation shall include the duty to cause any collective bargaining agreement resulting from negotiations to be reduced to a written agreement, the term of which shall not exceed one (1) year; provided, any such agreement shall continue from year to year and be automatically extended for one-year terms unless written notice of request for bargaining is given by either the Rural Fire Protection District authorities or the bargaining agent of the full-time firefighters at least thirty (30) days before the anniversary date of such negotiated agreement. Within ten (10) days of receipt of such notice by the other party, a conference shall be scheduled for the purposes of collective bargaining, and until a new agreement is reached, the currently existing written agreement shall not expire and shall continue in full force and effect.

B. In the event that the bargaining agent and the corporate authorities are unable, within thirty (30) days from and including the date of the first meeting, to reach an agreement on a contract, any and all unresolved issues shall be submitted to arbitration, upon request of either party.

C. Within five (5) days from the date of the request for arbitration referred to in subsection B of this section, the bargaining agent and the corporate authorities shall each select and name one arbitrator and shall immediately thereafter notify each other in writing of the name and address of the person so selected. The two arbitrators so selected and named shall, within five (5) days from and after the expiration of the five-day period hereinabove mentioned, agree upon and select a third arbitrator. If, on the expiration of the period allowed therefor, the arbitrators are unable to agree upon the selection of a third arbitrator, the bargaining agent and the corporate authorities shall request the Federal Mediation and Conciliation Service to provide a list of five arbitrators. Within five (5) days after receipt of the list of arbitrators from the Federal Mediation and Conciliation Service, the two arbitrators already selected shall alternately strike the name of one arbitrator from the list of five until one name remains, with the employer making the first strike from the list. The third arbitrator, whether selected as a result of an agreement between the two arbitrators previously selected or selected from the list provided by the Federal Mediation and Conciliation Service, shall act as chairperson of the arbitration board.
Historical Data

The arbitration board, acting through its chairperson, shall call a hearing to be held within ten (10) days after the date of the appointment of the chairperson and shall, acting through its chairperson, give at least seven (7) days of notice in writing to each of the other two arbitrators, the bargaining agent and the corporate authorities of the time and place of such hearing. At least seven (7) days before the date of the hearing the bargaining agent and the corporate authorities shall submit to each other and to the arbitration board members a written arbitration statement listing all contract terms which the parties have resolved and all contract issues which are unresolved. Each arbitration statement shall also include a final offer on each unresolved issue. The terms and offers contained in the arbitration statements shall be known collectively as each parties’ last best offer. The hearing shall be informal and the rules of evidence prevailing in judicial proceedings shall not be binding. Any documentary evidence and other data deemed relevant by the arbitrators may be received into evidence. The arbitrators shall have the power to administer oaths and to require by subpoena the attendance and testimony of witnesses, the production of books, records, and other evidence relative or pertinent to the issues presented to them for determination. A hearing shall be concluded within twenty (20) days from the time of commencement. Within seven (7) days after the conclusion of the hearing, a majority of the arbitration board members shall select one of the two last best offers as the contract of the parties. The criteria to be used by the board in determining which offer to select shall be limited to those in Section 6 of this act. The arbitration board may not modify, add to or delete from the last best offer of either party. Written notice of the selection decision shall be mailed or delivered to the employer and the union.

**Historical Data**

A. The arbitrators shall conduct the hearings and render their decision upon the basis of a prompt, peaceful and just settlement of all submitted disputes between the full-time firefighters in a Rural Fire Protection District and the corporate authorities. The factors, among others, to be given weight by the arbitrators in arriving at a decision shall include:

1. Comparison of wage rates, insurance, retirement, other fringe benefits or hourly conditions of employment of the rural fire district in question with prevailing wage rates or hourly conditions of employment of skilled employees of the building trades and industry in the local operating area involved;

2. Comparison of wage rates, insurance, retirement, other fringe benefits or hourly conditions of employment of the rural fire district in question with wage rates or hourly conditions of employment maintained for the same or similar work of employees exhibiting like or similar skills under the same or similar working conditions in the local operating area involved;

3. Comparison of wage rates, insurance, retirement, other fringe benefits or hourly conditions of employment of the rural fire district in question with wage rates or hourly conditions of employment of fire departments in other political subdivisions of comparable size and economic status both within and without the State of Oklahoma;

4. Interest and welfare of the public and revenues available to the Rural Fire Protection District; or

5. Comparison of peculiarities of employment in regard to other trades or professions, including specifically:
   a. hazards of employment,
   b. physical qualifications,
   c. educational qualifications,
   d. mental qualifications, and
   e. job training and skills.
B. Fees and necessary expenses of the arbitrator selected by the bargaining agent and the arbitrator selected by the corporate authorities shall be borne by the bargaining agent and the corporate authorities respectively. The reasonable fees and necessary expenses of the third arbitrator shall be borne equally by the bargaining agent and corporate authorities.

*Historical Data*

A. If the corporate authority’s last best offer is not selected by the arbitration board, that party may submit the offers which the parties submitted to the arbitration board to the voters of the Fire Protection District for their selection by requesting a special election for that purpose. The request for an election must be filed with the Clerk of the Board of Directors for the Fire Protection District within ten (10) days of the date of the written decision of the arbitration board. Written notice of the filing of the request shall be given to the bargaining agent. If a request for an election is not filed in a timely manner, the board’s selection decision shall be final, and the last best offer it selected shall constitute the agreements of the parties.

B. Upon receiving a request for an election pursuant to the provision of this section, the District Clerk shall notify the governing body of the Fire Protection District of the request. Within ten (10) days of such notification the governing body shall call for a special election. The election shall be governed by the state laws on Fire Protection District elections and the election shall be held as nearly as may be in conformity with the state law provisions governing bond elections for the Fire Protection District; provided, no informalities in conducting such election shall invalidate the same if the election shall have been otherwise fairly conducted. Only residents of the Fire Protection District who are qualified electors in their respective precincts shall be eligible to vote in said election. The ballot shall inform the voters that they must choose either the last best offer of the bargaining agent or the last best offer of the corporate authority. The last best offer receiving a majority of the votes shall become the agreement of the parties.

C. Concerning issues relating to money, such ballot shall clearly state the total dollar amount of the offer from the union and the total dollar amount of the offer from the employer. Such ballot shall also disclose the percentage of increase or decrease both offers have over or under the last contract of the two parties.

D. Agreements which are reached as a result of selection by the arbitration board or by election shall be effective on the first day of the fiscal year involved regardless of the date of the final selection.

Historical Data

Any agreement actually negotiated between the bargaining agent and the corporate authorities either before or within thirty (30) days after arbitration shall constitute the collective bargaining contract governing full-time firefighters in the Rural Fire Protection District for the period stated therein; provided that such period shall not exceed one (1) year. Any collective bargaining agreement negotiated under the terms and provisions of this act shall specifically provide that the full-time firefighters in the Rural Fire Protection District who are subject to its terms shall have no right to engage in any work stoppage, slowdown or strike, the consideration for such provision being the right to a resolution of disputed questions. All rules, regulations, fiscal procedures, working conditions, district practices and manner of conducting the operation and administration of Rural Fire Protection Districts currently in effect on the effective date of any negotiated agreement shall be deemed a part of the agreement except as modified or changed by the specific terms of such agreement. Every such agreement shall contain a clause establishing arbitration procedures for the immediate and speedy resolution and determination of any dispute which may arise involving the interpretation or application of any of the provisions of such agreement or the actions of any of the parties under that agreement. In the absence of such negotiated procedure, the dispute may be submitted to arbitration in accordance with the provisions of this act, except that the arbitration board shall be convened within ten (10) days after demand therefor by the bargaining agent upon the corporate authority or authorities. In such case the arbitration board's determination shall be final.

Historical Data

When wages, rates of pay or any other matters requiring appropriation of monies by any Rural Fire Protection District are included as matters of collective bargaining conducted under the provisions of this act, it is the obligation of the bargaining agent to serve written notice of request for collective bargaining on the corporate authorities at least one hundred twenty (120) days before the last day on which monies can be appropriated by the Rural Fire Protection District to cover the contract period which is the subject of the collective bargaining procedure.

_Historical Data_

It shall be unlawful for any collective bargaining representative or member of a Rural Fire Protection District to strike or engage in any work stoppage; and it shall further be unlawful for any official, executive, administrator, manager, or member of a governing body exercising the authority to fix and determine the salaries, hours of work, and employment conditions of a Rural Fire Protection District in this state to fail to bargain in good faith in accordance with the provisions of this act. Any person convicted of violating the provisions of this act shall be guilty of a misdemeanor punishable by a fine of not less than Ten Dollars ($10.00) nor more than One Hundred Dollars ($100.00) for such offense, and each day during which such violation occurs or continues shall constitute a separate offense. Any such conviction shall be grounds for immediate dismissal from Rural Fire Protection District employment, for any full-time firefighter so employed.

Historical Data

This act shall be known and may be cited as the "Fire Protection District Budget Act".

**Historical Data**

Added by Laws 1987, c. 202, § 1, eff. June 1, 1987.
The purpose of this act is to provide a budget procedure for fire protection districts which shall:

1. Establish uniform and sound fiscal procedures for the preparation, adoption, execution and control of budgets;

2. Enable districts to make financial plans for both current and capital expenditures and to ensure that their directors administer their respective functions in accordance with adopted budgets;

3. Make available to the public and investors sufficient information regarding the financial conditions, requirements and expectations of the district; and

4. Assist districts in improving and implementing generally accepted accounting principles as applied to governmental accounting, auditing and financial reporting and standards of governmental finance management.

**Historical Data**

Title 19. Counties and County Officers
Chapter 21
Fire Protection District Budget Act
Section 901.33 - Applicability of Act.
Cite as: O.S. §, ___

This act shall apply to all fire protection districts created pursuant to the provisions of Section 901 et seq. of Title 19 of the Oklahoma Statutes.

Historical Data

As used in this act:

1. "Account" means an entity for recording specific revenues or expenditures or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department;

2. "Appropriation" means an authorization and allocation of money to be expanded for a purpose;

3. "Board" means the board of directors of a fire protection district;

4. "Budget" means a plan of financial operations for a fiscal year, including an estimate of proposed expenditures for given purposes and the proposed means for financing them;

5. "Budget summary" means a tabular listing of revenues by source and expenditure, by fund and by department within each fund for a budget year;

6. "Budget year" means the fiscal year for which a budget is prepared or being prepared;

7. "Current year" means the year in which the budget is prepared and adopted, or the fiscal year immediately preceding the budget year;

8. "Deficit" means the excess of the liabilities, reserves, contributions and encumbrances of a fund over its assets as reflected by its book of account;

9. "Department" means a functional unit within a fund which carries on a specific activity;

10. "District" means a fire protection district;

11. "Estimated revenue" means the amount of revenues estimated to be received during the budget year in each fund for which a budget is prepared. Revenue includes any appropriated fund balance in the budget of revenues for a fund for the budget year;

12. "Fiscal year" means the annual period for reporting fiscal operations which begins and ends on dates as the Legislature provides;
13. "Fund" means an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives, or as otherwise defined in current generally accepted accounting principles;

14. "Fund balance" means the excess of the assets of a fund over its liabilities, reserves, contributions and encumbrances, as reflected by its books of accounts;

15. "Immediate prior fiscal year" means the fiscal year preceding the current year;

16. "Operating reserve" means that portion of the fund balance which has not been appropriated in a budget year. The "operating reserve" will be equivalent to the "unappropriated fund balance" in any fund for which a budget is prepared.

**Historical Data**

The State Auditor and Inspector or his designee shall advise the districts on procedural and technical matters relating to accounting and budget procedures and shall prescribe all the forms of whatever nature, including but not limited to, budget forms, supporting schedules and other accounting books and records. It shall be the duty of the district with notice of such advice to follow the instructions or advice of the State Auditor and Inspector until relieved of such duty by a court of competent jurisdiction or until the Supreme Court shall hold otherwise.

**Historical Data**

It shall be the duty of the board of the district on or before the third Monday of July in each year to produce or cause to be produced and forwarded to the State Auditor and Inspector a financial statement of the district for the preceding year ending June 30th.

**Historical Data**

Title 19. Counties and County Officers
Chapter 21
Fire Protection District Budget Act
Section 901.37 - Budget for Each Fund - Budget Format - Estimate of Revenues - Board to Determine Needs.
Cite as: O.S. §. __ __

A. At least thirty (30) days prior to the beginning of each fiscal year, a budget for each fund of the district for which a budget is required shall be completed by the board. Each budget shall provide a complete financial plan for the budget year. The budget format shall be as prescribed by the State Auditor and Inspector. The format shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:

1. Actual revenues and expenditures for the immediate prior fiscal year;
2. Estimated actual revenues and expenditures for the current fiscal year; and
3. Estimated revenues and expenditures for the budget year.

B. The budget for each fund shall contain a budget summary. It shall also be accompanied by a budget message from the board which shall explain the budget and describe its important features.

C. The estimate of revenues in each fund for any budget year shall include probable income by source which the district is legally empowered to collect or receive at the time the budgets are adopted. The estimate shall be based upon a review and analysis of past and anticipated revenues of the district. Any portion of the budget of revenues to be derived from special assessments shall not exceed the estimated amount of the assessment which is available for appropriation, as finally determined by the board, or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes.

D. The board shall determine the needs of the district for sinking fund purposes, and include these requirements in the debt service fund budget for the budget year.

Historical Data

If and when an actual cash surplus accrues in any fund for any prior fiscal year, such surplus shall forthwith be transferred to the same fund for the fiscal year next succeeding the year for which the assessments were originally imposed, and shall be used to pay any warrants and interest thereon which may be outstanding and unpaid for such year. After all warrants and interest on such warrants for such year have been paid or reserved for the surplus, if any, shall forthwith be transferred to the next succeeding year for the same purpose. This procedure shall be followed for each succeeding fiscal year or reserved for, and then any cash surplus remaining shall accrue and be transferred to the current fiscal year, to be used to pay any legal warrant and interest charges of such year. The term "actual cash surplus" as used herein, is hereby defined to mean an excess of actual cash actually on hand over and above all legal obligations. Assessments in process of collection shall not be considered in determining the actual cash surplus for any fund for any fiscal year or years.

**Historical Data**

Title 19. Counties and County Officers

Chapter 21
Fire Protection District Budget Act
Section 901.41 - Accounting of Monies Received and Expended
Cite as: O.S. §. ___

Any monies received or expended by the district must be accounted for by fund and account. Each district shall prepare a budget for the general fund and for other funds as the board may require pursuant to this act. The board shall determine the district's needs for sinking fund purposes, and include these requirements in the debt service fund budget for the budget year.

Historical Data

Title 19. Counties and County Officers
   Chapter 21
       Fire Protection District Budget Act
           Section 901.42 - Public Hearing on Proposed Budget.
Cite as: O.S. §, __ __

The board shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summaries, shall be published in a newspaper of general circulation in the district not less than five (5) days before the date of the hearing. Affidavit and proof of publication shall be attached to the budget when filed with the county clerk and State Auditor and Inspector. The district shall make available a sufficient number of copies of the proposed budgets as the board shall determine and have them available for review or for distribution or sale at the office of the district. At the public hearing on the budgets, any person may present to the board comments, recommendations or information on any part of the proposed budget.

Historical Data

Title 19. Counties and County Officers
   Chapter 21
   Fire Protection District Budget Act
   Section 901.43 - Required Hearing - Adopted Budget.
   Cite as: O.S. §, __ __

A. After the hearing required by Section 901.42 of this title, and at least seven (7) days prior to the beginning of the budget year, the board shall adopt the budget. The board may add or increase items or delete or decrease items in the budget. In all cases the proposed expenditures shall not exceed the estimated revenues for any fund.

B. The adopted budget shall be filed with the county clerk of each county in which the district is located on or before the first day of the budget year. At the same time that the budget is filed with the county clerk, one copy of the budget as adopted shall be transmitted to the State Auditor and Inspector and one copy shall be kept on file in the office of the district.

C. The adopted budget shall be in effect on and after the first day of the fiscal year to which it applies. The budget as adopted and filed with the State Auditor and Inspector shall constitute an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose except as provided by law.

Historical Data

Within thirty (30) days after the filing of any district budget with the State Auditor and Inspector, any party being assessed may commence action in district court to protest any alleged illegality of the budget or assessment. The thirty-day protest period begins upon the date the budget is received in the Office of the State Auditor and Inspector. After receipt of a protest, the State Auditor and Inspector shall transmit by certified mail one copy of each protest to the district, and one copy of each protest to the county treasurer of each county in which the district is located. Any protest filed shall inure to the benefit of all parties assessed within the district. Upon notification of a protest being filed in district court, the district will have thirty (30) days to withdraw the budget in order to correct any alleged illegalities. If no protest is filed within the thirty-day period, the budget, any appropriations and assessments thereof shall be deemed legal and final until amended by the board as authorized by law. Parties being assessed shall have the right at all reasonable times to examine the budget on file with the board, the county clerk or the State Auditor and Inspector for the purpose of checking illegalities in the budget or for filing protests in accordance with this section.

**Historical Data**

A. No expenditure may be authorized or made by any employee or member of the board which exceeds any fund balance for any fund of the budget as adopted or amended or which exceeds the appropriation for any fund of the budget as adopted or amended. Any balance remaining in a fund at the end of the budget year shall be carried forward to the credit of the fund for the next budget year.

B. It shall be unlawful for any employee or member of the board in any budget year:

1. To create or authorize creation of a deficit in any fund; or

2. To authorize, make or incur expenditures or encumbrances in excess of ninety percent (90%) of the appropriation for any fund of the budget as adopted or amended until revenues in an amount equal to at least ninety percent (90%) of the appropriation for the fund have been collected. Any fund balance which is included in the appropriation for the fund is considered revenue in the budget year for which it is appropriated. Expenditures may then be made and authorized so long as any expenditure does not exceed any fund balance.

C. Any obligation that is contracted or authorized by any member or employee of the board in violation of this act shall become the obligation of the member or employee himself and shall not be valid or enforceable against the district. Any member or employee who violates this act shall forfeit his position and shall be subject to such civil and criminal punishments as are provided by law. Any obligation, authorization for expenditure or expenditure made in violation of this act shall be illegal and void.

**Historical Data**

Title 19. Counties and County Officers

Chapter 21

Fire Protection District Budget Act

Section 901.46 - Required Funds - Ledgers or Group of Accounts.

Cite as: O.S. §. __ __

A district shall maintain, according to its own accounting needs, some or all of the funds and account groups in its system of accounts that are consistent with legal and operating requirements and as prescribed by the State Auditor and Inspector. The required funds may include, but not be limited to:

1. A general fund, to account for all monies received and disbursed for general district purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account;

2. Special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes;

3. Debt service fund, which shall include the district sinking fund, established to account for the retirement of general obligation bonds or other long-term debt and payment of interest thereon. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the debt service fund;

4. Capital improvement fund, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities other than those financed by general long-term debt;

5. A ledger or group of accounts in which to record the details relating to the general fixed assets of the county;

6. A ledger or group of accounts in which to record the details relating to the general funds or other long-term debt of the district; and

7. Such other funds or ledgers as may be established by the district.

Historical Data

Estimated revenue and appropriation expenditures in the budget of each fund shall be classified in conformity with the accounting system prescribed by the State Auditor and Inspector. Revenues shall be classified separately by source. Expenditures shall be departmentalized by appropriate functions and activities within each fund and shall be classified within the following categories:

1. Salaries and wages, which may include expenses for salaries, wages, per diem allowances and other forms of compensation;

2. Employee benefits paid to any member or employee of the board for services rendered or for employment. Employee benefits may include employer contributions to a retirement system, insurance, vacation allowances, sick leave, terminal pay or similar benefits;

3. Operating expenses, which may include materials and supplies, articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies and repair and maintenance supplies, and all items of expense to any persons, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities, such as services or charges for communications, transportation, advertising, printing or binding, insurance, public utility services, repairs and maintenance, rentals, miscellaneous items and all items of operating expense to any person, firm or corporation rendering such services;

4. Other services and charges, which may include all current expenses other than those listed in paragraphs 1, 2, 3, 5, or 6 of this section;

5. Capital outlays, which may include outlays which result in acquisition of or additions to fixed assets purchased by the district, including land, buildings, improvements other than buildings, and all construction, reconstruction, appurtenances or improvements to real property accomplished according to the conditions of a contract, machinery and equipment, furniture and autos and trucks; and

6. Debt service, which may include outlays in the form of debt principal payments, periodic interest payments, paying agent's fees, or related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods.

**Historical Data**

Title 19. Counties and County Officers

Chapter 21

Fire Protection District Budget Act

Section 901.48 - Board May Transfer Unexpended and Unencumbered Appropriation - Transfer of Balance to General Fund.

Cite as: O.S. §. ___

A. The board may transfer any unexpended and unencumbered appropriation or any portion thereof from one account to another within the same department or from one department to another within the same fund; except that no appropriation for debt service or other appropriation required by law may be reduced below the minimums required.

B. Whenever the necessity for maintaining any special fund of a district has ceased to exist and a balance remains in the fund, the board may authorize the transfer of the balance to the general fund. Applicable law shall govern the use or transfer of balance in any debt service or special revenue fund.

Historical Data

A. The board may amend the budget to make supplemental appropriations to any fund up to the amount of additional revenues which are available for current expenses as shown by a fund balance for the fund due to:

1. Revenues received from sources not anticipated in the budget for that year;

2. Revenues received from anticipated sources but in excess of the budget estimates therefor; or

3. Unexpended unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated in the budget. Any appropriation authorizing the creating of an indebtedness shall be governed by the applicable provisions of Article X of the Constitution of the State of Oklahoma.

B. If at any time during the budget year it appears probable that revenues available will be insufficient to meet the amount appropriated, or that due to unforeseen emergencies there is temporarily insufficient money in a particular fund to meet the requirements of appropriation for the fund, the board shall take action as it deems necessary. For that purpose, it may amend the budget to reduce one or more appropriations, but no appropriation for debt service may be reduced and no appropriation may be reduced by more than the amount of the unencumbered and unexpended balance thereof. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law.

C. A budget amendment as provided in this section authorizing supplemental appropriations or a decrease or change in appropriation or funds shall be adopted at a meeting of the board and filed with the district, the county clerk of each county in which the district is located and the State Auditor and Inspector.

**Historical Data**

Title 19. Counties and County Officers
Chapter 21
Fire Protection District Budget Act
Section 901.50 - Promulgation and Enforcement of Rules and Regulations.
Cite as: O.S. §, __ __

For the purpose of carrying into effect the provisions of this act, and for its proper administration, the State Auditor and Inspector is hereby empowered to promulgate and enforce such rules and regulations as may be necessary but not inconsistent herewith, and he shall prescribe all the forms of whatsoever nature referred to in this act including but not necessarily limited to budget forms, supporting schedule forms and all other accounting stationery required, desired or needed under the provisions of this act.

Historical Data

This act shall be known and may be cited as the "Rural Fire Protection Program Fund Act".

Historical Data

Added by Laws 1988, c. 294, § 1, operative July 1, 1988.
A. The provisions of this section shall become effective when funds are made available for such purpose. Upon the availability of such funds, the State Department of Agriculture shall notify the coordinator of such available funds.

B. For the purposes of this section "coordinator" means the rural fire coordinator in each rural fire protection coordination district as defined in Section 901.61 of this title.

C. Upon notification of the State Department of Agriculture pursuant to subsection A of this section on or before the last day of June of each year that funds are available for such purpose, the district coordinators shall consider and determine the relative needs of participants for monies in the Rural Fire Protection Program Fund. Participants shall include incorporated cities under ten thousand (10,000) population according to the latest Federal Decennial Census, towns, and legally formed rural fire departments. Based upon the information available to him, the coordinator shall certify to the Commissioner of Agriculture the names of the incorporated cities, towns, and legally formed rural fire departments which he determines are in need of financial assistance from the Rural Fire Protection Program and the amount required by each in accordance with the provisions of this section. In making this determination and certification, the coordinator shall consider the intent and purpose of the Rural Fire Protection Program Act. No incorporated city, town or legally formed rural fire department shall receive monies distributed from the Rural Fire Protection Program Fund merely for the purpose of accumulation when such monies are not required to accomplish the purposes of this section.

D. In making such determination of needs, the coordinator shall first determine that each fire department to be certified has been duly formed under the appropriate state statutes.

E. On or before the last day of August of each year, the State Department of Agriculture shall distribute the monies in the Rural Fire Protection Program Fund in the manner provided by law.

F. Any amount so distributed from the Rural Fire Protection Program Fund to any eligible participant shall be expended only for the maintenance of its fire department, the purchase, construction, maintenance, repair and operation of its fire stations, fire apparatus and equipment, the purchase, rental, installation or maintenance of fire hydrants, the payment of insurance premiums upon fire stations, fire apparatus and
equipment, and insurance premiums for injuries or death of fire fighters, as otherwise provided by law. Provided, however, that no monies shall be expended from the fund for any purpose relating to the water supply systems of any participant, nor for the improvement or construction of such systems nor for any other appurtenances relating to the distribution or use of such water supply system. Monies so distributed from the Rural Fire Protection Program Fund to any eligible participant may also be expended, in an amount not to exceed ten percent (10%) of the allocated funds or the sum of One Thousand Dollars ($1,000.00) in the aggregate during any period of one (1) year, whichever is larger, for the expense of any fire fighters attending a certified fire school.

G. No amount so distributed from the Rural Fire Protection Program Fund to any eligible participant shall be expended or obligated for the purchase of land or the construction of buildings for fire stations unless all obligations previously incurred for such purposes and to be paid from monies distributed from the Rural Fire Protection Program Fund by such eligible participant have been fully paid and satisfied. No monies from the fund shall be expended or obligated for the construction of buildings for fire stations unless the participant proposing to expend or obligate monies distributed from the Rural Fire Protection Program Fund for that purpose holds fee simple title, not encumbered by any lien, or holds a lease for a period of not less than ten (10) years, with provisions for renewal of the lease annually, to the land on which it proposes to construct any such building. Provided, however, that this provision shall not prohibit construction or location of a fire station on land donated in whole or part to the participant for the purpose, and use of Rural Fire Protection Program Fund monies for such construction or location, where the donor has reserved right or reversion of such land under stated conditions, if such use be appropriate and reasonable.

H. Amounts so distributed from the Rural Fire Protection Program Fund to any eligible participant shall be expended under the direction of the chief of the fire department upon duly executed vouchers approved as required by law. In no event shall any such monies to be expended for any purpose which does not relate to the permitted purposes specifically stated in this section.

**Historical Data**

A. When funds are made available for such purpose, the State Department of Agriculture shall administer grants from any monies which may be available for the purpose of the improvement of fire protection in rural areas of the State of Oklahoma, to the end that the hazard of loss by fire and fire insurance rates may be reduced and the public safety thereby promoted. Any such monies shall be distributed in the manner provided by law.

B. The State Department of Agriculture is authorized to allocate such monies obtained pursuant to subsection A of this section to eligible entities on a matching basis and such matching requirements may be fulfilled either in cash or in-kind. In addition, the State Department of Agriculture is authorized to establish preferential matching requirements for eligible entities which have Insurance Service Organization rates of ten (10) or which have other critical circumstances and needs which are determined by the State Department of Agriculture to justify preferential matching requirements.

C. 1. The State Department of Agriculture shall in writing notify the rural fire protection coordination districts of any available grant monies by August 1st of each year.

2. Each rural fire protection coordination district desiring to obtain such grant monies for improvement of fire protection within such district shall submit such request to the Department, in such form and in such manner as required by the Department, by September 1, of each year.

3. The Forestry Division shall submit the final list of grantees and their approved amounts prior to the October meeting of the Board of Agriculture for consideration.

4. By October 1 of each year, the Department shall make a determination on the allocation of such monies to the rural fire protection coordination districts.

5. Upon approval, the Forestry Division shall distribute the forms required by law to all grantees to certify the grant. The prescribed form must be signed by the grantee and returned to the Forestry Division before the grant becomes official.

6. Expenditures made prior to the date of the grant award shall not be considered for reimbursement.
7. Fire departments shall submit copies of paid invoices, canceled checks or other proof of purchase, attached to the prescribed form when requesting reimbursement. No more than three (3) partial payment requests are permitted.

8. Fire departments shall keep complete and accurate records of grant expenditures and make this information available to the Forestry Division or the coordinators on request.

9. Approved claims shall be submitted by the Forestry Division for payment. Checks shall be sent promptly to the fire department’s contact person when received.

10. The coordinators shall closely track the progress of all grantees in the assigned district to assure their completion by June 30. As of April 1, an assessment shall be made to determine the amount of grant funds which remain unobligated in each district, and therefore available to make additional grants within that district. The coordinators shall use the original prioritized list of grant applications to make additional grants, and submit a list of additional grantees and amounts to the Forestry Division for processing through the April meeting of the Board of Agriculture for approval. These grants are still subject to the June 30 cutoff for obligating grant funds. The same procedures will be used as for the first round of grants.

11. Follow-up compliance audits shall be performed by the coordinators and the Forestry Division of the State Department of Agriculture. Fire departments are required to cooperate fully during the audit.

D. In determining the amount of grant monies to be awarded to a rural fire protection coordination district pursuant to the provisions of this section, such district shall be eligible to receive an amount resulting from computing the number of fire departments with service area populations of less than ten thousand (10,000) persons in a rural fire protection coordination district divided by the total number of fire departments with service area populations of less than ten thousand (10,000) persons in this state multiplied by the total amount of the grant monies available to rural fire protection coordination districts in the state.

E. In addition to any other criteria established by the State Department of Agriculture for receipt of grant monies for rural fire protection coordination districts, the State Department of Agriculture, pursuant to the Administrative Procedures Act, Article I, Sections 250.3 through 308.2 and Article II, Sections 309 through 323 of Title 75 of the Oklahoma Statutes, shall establish criteria to rate and prioritize applications for funding such requests of the rural fire protection coordination districts. Such criteria shall include, but not be limited to, consideration for: number of residents, businesses and square miles to be protected; fire runs per calendar year; annual sales and property tax collection; use of volunteers; written fire plan or standard operating procedures plan; fundraising; training; compliance with legal requirements; and workers' compensation and vehicle liability insurance coverage.

**Historical Data**
There is hereby created in the State Treasury a revolving fund for the State Department of Agriculture, to be designated the "Rural Fire Defense Equipment Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies received by the State Department of Agriculture from any monies received from appropriations, deposits made pursuant to the provisions of this act, proceeds resulting from the sale of equipment purchased out of monies in the fund, and such other monies specifically designated by law. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the State Department of Agriculture for the purpose of purchasing new firefighting equipment for purchase by rural fire departments and such other purposes specifically designated by law. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of State Finance for approval and payment.

Historical Data

Title 19. Counties and County Officers
Chapter 21
Rural Fire Protection Program Fund Act
Section 901.59 - Authorization to Use Revolving Fund to Purchase Equipment - Authorization to Acquire Storage Space.
Cite as: O.S. §, __ __

A. The State Department of Agriculture is hereby authorized to use the Rural Fire Defense Equipment Revolving Fund to purchase new firefighting equipment for purchase by rural fire departments.

B. The State Department of Agriculture is hereby authorized to acquire space for storing firefighting equipment while not in possession of a fire department and to pay the necessary costs thereof from the Rural Fire Defense Equipment Revolving Fund as funds become available.

Historical Data

A. The State Department of Agriculture is authorized to sell firefighting equipment to rural fire departments cooperating with the State Department of Agriculture in fire control under the terms of written cooperative agreements.

B. All proceeds derived from the sale of firefighting equipment by the State Department of Agriculture pursuant to the provisions of this act shall be deposited with the State Treasurer to be credited to the Rural Fire Defense Equipment Revolving Fund.

C. The State Department of Agriculture shall promulgate such rules and regulations pursuant to the Administrative Procedures Act and is authorized to require from the rural fire departments such information, forms and reports as are necessary for properly and efficiently administering this section and Section 4 of this act.

**Historical Data**

Title 19. Counties and County Officers
Chapter 21
Rural Fire Protection Program Fund Act
Section 901.61 - State Department of Agriculture to Administer Rural Fire Protection Program and to Acquire Federal Excess Property - Counties in Rural Fire Protection Coordination Districts.
Cite as: O.S. §, __ __

A. The State Department of Agriculture is hereby directed to administer a rural fire protection program and is hereby authorized to acquire federal excess property for the support and operation of fire departments and fire districts.

B. For the purpose of coordination of improved rural fire protection, rural fire protection coordination districts are hereby created to consist of the following counties:

District 1, composed of Washington, Nowata, Craig, Ottawa, Mayes, Delaware and Rogers Counties.

District 2, composed of Wagoner, Cherokee, Adair, Sequoyah, Muskogee, Okmulgee and McIntosh Counties.

District 3, composed of Pittsburg, Haskell, LeFlore, Pushmataha, Latimer, McCurtain and Choctaw Counties.


District 5, composed of Lincoln, Okfuskee, Hughes, Seminole, Pottawatomie, Payne, Creek and Pawnee Counties.

District 6, composed of Osage and Tulsa Counties.

District 7, composed of Alfalfa, Grant, Kay, Noble, Garfield, Major, Blaine and Kingfisher Counties.

District 8, composed of Canadian, Oklahoma, Cleveland and Logan Counties.

District 9, composed of Caddo, Comanche, Cotton, Grady, Jefferson, McClain, Stephens and Tillman Counties.

District 10, composed of Roger Mills, Custer, Washita, Beckham, Greer, Kiowa, Jackson and Harmon Counties.
District 11, composed of Cimarron, Texas, Beaver, Harper, Woods, Ellis, Woodward and Dewey Counties.

Historical Data

A. To allow participation in the program, the Oklahoma Water Resources Board, boards of county commissioners and municipal governing bodies are authorized to establish floodplain boards for their respective area of jurisdiction which may adopt, administer and enforce floodplain management rules and regulations, for the purpose of:

1. The delineation of floodplains and floodways;

2. The preservation of the capacity of the floodplain to carry and discharge regional floods;

3. The minimization of flood hazards;

4. The establishment and charging of reasonable fees, not to exceed Five Hundred Dollars ($500.00), for services provided by the Board, county commissioners and municipalities in the administration of their responsibilities pursuant to the Oklahoma Floodplain Management Act;

5. The regulation of the use of land in the floodplain;

6. The protection of the natural and beneficial functions of the floodplain, reducing damage to property from floods, reducing injury and loss of life from floods, and allowing communities to be eligible for flood insurance; and

7. The hiring and employment of an accredited floodplain administrator.

B. The rules and regulations shall be based on adequate technical data and competent engineering advice and shall be consistent with local and regional comprehensive planning.
C. The rules and regulations shall be approved by the Oklahoma Water Resources Board, the county or the municipality, as the case may be, by appropriate order, resolution or ordinance.

*Historical Data*

A. 1. A county floodplain board shall be composed of five (5) members to be appointed by the board of county commissioners.

2. All the members of the board shall be residents of the county and shall own or operate real property within the unincorporated area of the county.

3. Two members shall be appointed for terms of two (2) years, two members shall be appointed for terms of four (4) years and one member shall be appointed for a term of six (6) years. Thereafter, all appointments shall be made for terms of six (6) years.

4. All members shall serve without compensation. Members may be removed by the board of county commissioners for cause after a public hearing for that purpose.

5. Vacancies shall be filled by additional appointments for the unexpired term only.

B. 1. A municipal floodplain board shall be composed of five (5) members to be appointed by the municipal governing body. All the members of the board shall be residents of the municipality.

2. Membership of floodplain boards in existence prior to the effective date of this act shall remain as currently constituted. Membership for boards created subsequent to the effective date of this act shall consist of two members appointed for terms of two (2) years, two members appointed for terms of four (4) years and one member appointed for a term of six (6) years. Thereafter, all appointments shall be made for terms of six (6) years.

3. All members shall serve without compensation.

4. Members may be removed by the municipal governing body for cause after a public hearing for that purpose.

5. Vacancies shall be filled by additional appointments for the unexpired term only.

C. A state floodplain board shall be composed of the members of the Oklahoma Water Resources Board. All members shall serve without additional compensation.
Historical Data

Title 82. Waters and Water Rights
Chapter 23
Floodplain Management Act
Section 1606 - Establishment and Delineation of Floodplains and One-Hundred-Year Flood Elevations for Oklahoma.
Cite as: O.S. §, __ __

The Oklahoma Water Resources Board shall develop, adopt and promulgate criteria and rules for aiding the floodplain boards in the establishment and delineation of the floodplains and the one-hundred-year flood elevations for Oklahoma.

Historical Data

Title 82. Waters and Water Rights
Chapter 23
Floodplain Management Act
Section 1607 - Floodplain Definitions and One-Hundred-Year Flood Elevations to be Submitted.
Cite as: O.S. §. __ __

The floodplain boards shall delineate and submit to the Oklahoma Water Resources Board all floodplain definitions and one-hundred-year flood elevations within their respective area of jurisdiction, using methods consistent with the criteria and rules developed by the Board.

Historical Data

Title 82. Waters and Water Rights
   Chapter 23
   Floodplain Management Act
   Section 1608 - Floodplain Regulations - Requirements - Contents.
Cite as: O.S. §, __ __

All floodplain boards that choose to participate in the program shall adopt floodplain regulations, which shall conform with the requirements necessary to establish eligibility and to maintain participation in the program and shall include the following:

1. Regulations for any platting of land in floodplains, construction of dwelling units and commercial or industrial structures in floodplains, and all other construction in the floodplains, which may divert, retard or obstruct floodwater and threaten public health, safety or welfare;

2. Regulations which establish minimum flood protection elevations and flood damage prevention requirements for use of structures and facilities which are located in a floodplain or are vulnerable to flood damage. Regulations adopted under this section are to be in accordance with any applicable state and local laws, regulations and ordinances;

3. Regulations which provide for coordination by the floodplain board with all other interested and affected political subdivisions and state agencies. The regulations of a floodplain board shall not apply to the use of the usual farm buildings for agricultural purposes, the planting of agricultural crops or the construction of farm ponds; and

4. Counties and municipalities that choose to participate in the program and utilize a floodplain manager are encouraged to attend the floodplain development management classes offered by the National Flood Insurance Program and any additional annual continuing education classes offered by the Oklahoma Water Resources Board.

Historical Data

Floodplain boards may enter into cooperative agreements pursuant to the "Interlocal Cooperation Act" for the delineation of floodplains and adoption of regulations within the floodplains.

Historical Data

Title 82. Waters and Water Rights
Chapter 23
Floodplain Management Act
Section 1610 - Adoption of Floodplain Regulations - Procedure.
Cite as: O.S. §, __ __

A. Floodplain rules enacted pursuant to the Oklahoma Floodplain Management Act shall
only be promulgated by the Oklahoma Water Resources Board in accordance with the
Administrative Procedures Act.

B. Floodplain regulations enacted pursuant to the Oklahoma Floodplain Management Act
shall only be adopted by the county or municipal floodplain boards after a public hearing
at which parties in interest and other citizens have an opportunity to be heard. At least
thirty (30) days prior to the hearing, a notice of the time and place of hearing shall be
published in a newspaper of general circulation regularly published nearest the area of
jurisdiction.

C. At least thirty (30) days prior to the date of any hearing required by subsection B of
this section, written notice shall be furnished the Board, accompanied by a copy of each
proposed rule to be acted upon. A copy of any regulation adopted by a floodplain board
pursuant to the Oklahoma Floodplain Management Act shall be filed with the Board
within fifteen (15) days of its adoption.

Historical Data

Laws 1980, c.179, § 10, eff. May 13, 1980; Amended by Laws 2002, HB 2228, c. 46, §
10, eff. November 1, 2002 (superseded document available).
Within one hundred eighty (180) days after the completion of construction of any flood control protective works, the floodplain board in its area of jurisdiction shall redefine the floodplain as altered by the works. The new floodplain definition and one-hundred-year flood elevations shall then be submitted to the Oklahoma Water Resources Board.

Historical Data

Title 82. Waters and Water Rights
   Chapter 23
   Floodplain Management Act
   Section 1612 - Construction or Development in Floodplain Area Prohibited - Exceptions.
   Cite as: O.S. §, __ __

A. After a floodplain board has submitted to the Oklahoma Water Resources Board definitions of all floodplains and one-hundred-year flood elevations within its area of jurisdiction, all platting of land, all construction of dwelling units or commercial or industrial structures, and all future development within the delineated floodplain area is prohibited unless:

1. Floodplain regulations have been adopted pursuant to the Oklahoma Floodplain Management Act for such areas and are in full force and effect;

2. Prior to regulations having been adopted, a special permit is granted by the floodplain board; or

3. A special permit is granted by the state floodplain board, if development or construction is to be on lands owned or held in trust by the state. Provided, that notice of such construction or development must be afforded to all concerned governmental entities within thirty (30) days of the decision to undertake such construction or development.

B. Special permits authorized by subsection A of this section may be issued when the applicable floodplain board determines that construction or development in the floodplain in question is not a danger to persons or property. In making its determination, the floodplain board shall comply with Section 1610 of this title.

Historical Data

Title 82. Waters and Water Rights

Chapter 23

Floodplain Management Act

Section 1613 - Existing Prior Use May Continue - Conditions.

Cite as: O.S. §, __ __

Any use that exists prior to May 13, 1980, which does not meet the minimum standards specified and authorized by the Oklahoma Floodplain Management Act may continue. However, unless brought into compliance with the minimum standards set forth in regulations adopted pursuant to the Oklahoma Floodplain Management Act such uses may not be substantially altered, enlarged or added to.

Historical Data

Title 82. Waters and Water Rights
   Chapter 23
   Floodplain Management Act
      Section 1614 - Business Needs to be Considered in Preparing Floodplain
Regulations.
Cite as: O.S. §, __ __

The Oklahoma Water Resources Board in promulgating rules pursuant to Section 1606 of
this title and floodplain boards in preparing floodplain management regulations shall give
due consideration to the needs of an industry, including agriculture, whose business
requires that it be located within a floodplain.

Historical Data

46, § 14, eff. November 1, 2002 (superseded document available).
A. The floodplain board may grant variances for uses which do not satisfy the requirements of the Oklahoma Floodplain Management Act upon presentation of adequate proof that compliance with the local floodplain regulations adopted pursuant to the Oklahoma Floodplain Management Act will result in an arbitrary and unreasonable taking of property without sufficient benefit or advantage to the people. However, no variance shall be granted where the effect of the variance will be to permit the continuance of a condition which unreasonably creates flooding hazards. Any variance so granted shall not be construed as to relieve any person who receives it from any liability imposed by the Oklahoma Floodplain Management Act or by other laws of the state.

B. Any person seeking a variance shall file a petition with the floodplain board, accompanied by a filing fee of Twenty-five Dollars ($25.00).

C. The floodplain board shall exercise wide discretion in weighing the equities involved and the advantages and disadvantages to the applicant and to the public at large when determining whether the variance shall be granted. The floodplain board shall conduct a hearing which complies with all requirements of the Oklahoma Floodplain Management Act for public notice. In no case shall variances be effective for a period longer than twenty (20) years. A copy of any variance issued shall be sent to the Oklahoma Water Resources Board within fifteen (15) days of issuance.

Historical Data

A. Appeals of any decision of the Oklahoma Water Resources Board shall be in accordance with the Administrative Procedures Act.

B. Appeals of the decision of a county or municipal floodplain board shall be taken to the board of adjustment for the area of jurisdiction involved in the appeal or to the governing body of the county or municipality where no board of adjustment exists. Appeals may be taken by any person aggrieved or by a public officer, department, board or bureau affected by any decision of the floodplain board in administering the floodplain board’s regulations. The appeal shall be taken within a period of not more than ten (10) days, by filing written notice with the appellant body and the floodplain board, stating the grounds thereof. An appeal shall stay all proceedings in furtherance of the action appealed from unless the floodplain board from which the appeal is taken shall certify to the appellant of body that by reason of facts stated in the certificate a stay would, in its opinion, cause imminent peril to life or property. The appellant body shall have the following powers and duties:

1. To hear and decide appeals where it is alleged that there is error of law in any order, requirement, decision or determination made by the floodplain board in the enforcement of the floodplain board's regulations.

2. In exercising its powers, the appellant body may reverse or affirm wholly or partly, or may modify the order, requirement, decision or determination as ought to be made, and to that end shall have all the powers of the floodplain board from which the appeal is taken.

3. In acting upon any appeal, the appellant body shall apply the principles, standards and objectives set forth and contained in all applicable regulations and plans adopted.

Historical Data

A. No new structure, fill, excavation or other floodplain use that is unreasonably hazardous to the public or that unduly restricts the capacity of the floodway to carry and discharge the regional flood shall be permitted without securing written authorization from the floodplain board in which the floodplain is located.

B. Any person convicted of violating the provisions of this section shall be guilty of a misdemeanor.

_Historical Data_

The provisions of the Oklahoma Floodplain Management Act shall not apply to those counties, municipalities or other agencies which are in compliance with federal floodplain regulations and are participating in the program prior to May 13, 1980.

Historical Data

A. Each floodplain board shall designate a person to serve as the floodplain administrator to administer and implement floodplain regulations.

B. Beginning November 1, 2004, each floodplain administrator shall be accredited by the Oklahoma Water Resources Board.

Historical Data

Added by Laws 2004, HB 2284, c. 95, § 4, eff. January 1, 2005.
Title 82. Waters and Water Rights

Chapter 23

Section 1621 - Renumbered as 27A O.S. 3-2-108 by Laws 1993, c. 145, § 359, eff. July 1, 1993
Cite as: O.S. §. ___ ___

Historical Data

Attorney General Decisions
Question Submitted by: The Honorable Jimmy Birdsong, Oklahoma
State Senate
1978 OK AG 125
Decided: 04/05/1978
Oklahoma Attorney General Opinions

SOLDIERS AND SAILORS

¶0 All individuals falling within the class defined as veterans under 68 O.S. 2405(L) (1971) and as "war veterans" under 72 O.S. 67.13(A) (1977) and 72 O.S. 67.13(B) (1971), are eligible for the personal property tax exemption.

¶1 The Attorney General is in receipt of your request for an opinion wherein you ask substantially the following question: Does the term "War Veteran" defined in 72 O.S. 67.13(A)(B) (1977) or the requirements outlined in 68 O.S. 2405 (1971), control the eligibility of individuals for the veteran's personal property tax exemption.

¶2 The veteran's personal property tax exemption is provided for in 68 O.S. 2405(L) (1971) which reads as follows:

"... There shall be exempt from taxation on personal property the sum of Two Hundred Dollars ($200.00) to all enlisted and commissioned personnel whether on active duty or honorably discharged, who served in the armed forces of the United States during:

" (1) the Spanish-American War;

"(2) the period beginning on April 6, 1917, and ending on July 2, 1921;

"(3) the period beginning on December 6, 1941, and ending on such date as the state of national emergency as declared by the President of the United States shall cease to exist; or,

"(4) any other or future period during which a state of national emergency shall have been or shall be declared to exist by the Congress or the President of the United States.

"All widows made so by the death of such enlisted or commissioned personnel, who are bona fide residents of this State, shall be entitled to the above-additional exemption."

¶3 The above statute outlines the eligibility requirements of a slightly different nature than required by the term "War Veterans", found in 72 O.S. 67.13(A) (1977) which states:

"War Veterans defined. The words 'war veterans' used in the foregoing sections shall be construed to mean such honorably discharged persons as:
"(a) served in the armed forces of the United States at any time during the period from April 6, 1917, to November 11, 1918, both dates inclusive, or

"(b) served in the armed forces of the United States at any time during the period of December 7, 1941, and December 31, 1946, both dates inclusive, or

"(c) served in the armed forces of the United States at any time during the period of June 27, 1950, and January 31, 1955, both dates inclusive, or

"(d) served for a period of ninety (90) days or more (unless discharged from active duty for a service connected disability) in the armed forces of the United States which ended or began on or after August 5, 1964, during the period of time in which the United States participated in a war, campaign or battle, but excluding any person who shall have served on active duty for training only, unless discharged from active duty for service-connected disability, or

"(e) served in the armed forces of the United States in a combat zone or in the immediate supporting area of a combat zone as certified by the War Veteran's Commission of Oklahoma, prior to August 5, 1964.

"The term 'War Veterans' shall include only those persons who shall have served during the times or in the areas prescribed hereinabove. Any honorably discharged war veteran of any of the Armed Forces of the United States shall be entitled to such tax exemption to include but not be limited to tax exempt veteran's benefits as provided in 68 O.S. 2405(1) of the Oklahoma Statutes, special permits and veterans' preferences for State employment, provided, that any person who shall have served on active duty for training purposes only shall not be entitled to any such tax exemptions, special permits or veteran's preferences."

¶4 Title 72 O.S. 67.13(B) (1971) further expands the term "War Veterans" to include the following:

"Section 67.13(B) -- Benefits for persons serving after January 31, 1955. Any person who served on active duty in the Armed Forces of the United States and was discharged or separated from active duty under conditions other than dishonorable and further had served such active duty for more than ninety (90) days, other than for training purposes, any part of which occurred after January 31, 1955, or was released from active duty after January 31, 1955, for a service-connected disability, shall be entitled to tax exemptions, special permits and veterans' preferences for State employment on the same basis as war veterans."

¶5 A plain reading of 72 O.S. 67.13(A) and 72 O.S. 67.13(B) shows that neither contain language repealing the provisions of 68 O.S. 2405(L). Their obvious purpose is to expand the coverage of the veteran's personal property tax exemption outlined under 68 O.S. 2405(L) to also include all individuals falling within the defined class called "War Veterans."

¶6 It should also be noted that 72 O.S. 67.13(A) and 72 O.S. 67.13(B) refer incorrectly to the personal property tax exemption as contained within 68 O.S. 2405(1) instead of 68 O.S. 2405(L). However, the Courts have promulgated a rule of statutory construction which provides that in the event of an error as above, and where the legislative intent is clear from the entire statute, words may be altered, modified or supplied in order to afford the statute the force and effect intended. Midwest City v. Harris, Okl. Cr., 561
P.2d 1357 (1977). It is, therefore, obvious that the Legislature intended to refer to 68 O.S. 2405(L) as containing the veteran's personal property tax exemption.

¶7 It is, therefore, the opinion of the Attorney General that all individuals falling within the class defined as veterans under 68 O.S. 2405(L) (1971) and as “war veterans” under 72 O.S. 67.13(A) (1977) and 72 O.S. 67.13(B) (1971), are eligible for the personal property tax exemption.

JAN ERIC CARTWRIGHT
ATTORNEY GENERAL OF OKLAHOMA
JOHNNY J. AKINS
ASSISTANT ATTORNEY GENERAL
 ¶0 The Attorney General is in receipt of your request for an opinion wherein you ask, in effect, the following question:

Under 19 O.S. 901.1 et seq. (1971), authorizing the establishment of Fire Protection Districts, is the millage which is assessed for the support of the district computed before or after the homestead exemption is claimed?

¶1 Title 19 O.S. 901.19 (1979), provides in pertinent part:

"The board shall also levy an annual assessment sufficient to care for the cost of operation of the district and the maintenance of the fire department and its equipment, and for payment of salaries of the officers and employees of the district, provided, that no such annual assessment for operation, maintenance, and salaries shall exceed seven (7) mills on the dollar of assessed value of the property in the district. All assessments levied under the authority of 19 O.S. 901.1 through 19 O.S. 901.26, shall be a lien against the tract of land on which they have been levied, until paid, and said lien shall be coequal with the lien of ad valorem and other taxes, including special assessments, and prior and superior to all other liens."

¶2 Oklahoma Constitution, Article XIIa, Section 1, provides in pertinent part:

"All homesteads as is or may be defined under the Laws of the State of Oklahoma for tax exemption purposes, may hereafter be exempted from all forms of ad valorem taxation by the Legislature."

¶3 Title 68 O.S. 2704 (1971), provides that each homestead in the State shall be exempted from all forms of ad valorem taxation to the extent of $1,000.00 of the assessed valuation thereof.

¶4 Thus, in order for the homestead exemption to be claimed before computing the millage, the assessments levied must be a form of ad valorem taxation.

¶5 A similar question was addressed in Armstrong v. Sewer Improvement District No. 1, 201 Okl. 531, 199 P.2d 1012 (1948), an action challenging, inter alia, the validity of assessing homesteads for the establishment and maintenance of sewer improvement districts. In the second paragraph of the syllabus, the Court stated in part:

"Assessments levied on an ad valorem basis on property in a sewer improvement district organized under the above law are special assessments for benefits that are common and general to the district as a whole, and are not ad valorem taxes. The homestead exemption provided by Article XIIa, Section 1 of the Constitution does not prohibit the levy of such assessments against homesteads within the sewer improvement district."

(Emphasis added)
¶6 Based upon the Armstrong case, supra, an Attorney General's Opinion issued to the Honorable John M. Rogers on August 3, 1962, held that assessments levied under 19 O.S. 901.1 to 19 O.S. 901.25, providing for organization and maintenance of Fire Protection Districts, are not ad valorem taxes subject to the various limitations placed upon same.

¶7 It is, therefore, the official opinion of the Attorney General that the millage assessed under 19 O.S. 901.19 (1979), for the support of fire protection districts shall be computed on the assessed valuation of the real property without being reduced by homestead exemption as such assessment is not a form of ad valorem taxation subject to the limitations of Article XIIa, Section 1, of the Oklahoma Constitution.

JAN ERIC CARTWRIGHT
ATTORNEY GENERAL OF OKLAHOMA
PATRICIA R. DEMPS
ASSISTANT ATTORNEY GENERAL

Citationizer© Summary of Documents Citing This Document
¶0 The Attorney General is in receipt of your request for an opinion wherein you ask the following questions:

"1. Is personal property which is subject to a lease agreement between a bank, as lessor, and a non-banking business entity or individual, as lessee, exempt from personal property ad valorem taxation under Title 68 O.S. 2370 and 68 O.S. 2371 where the lessee has control over the use of the property and the lease or a 'side' agreement contains a provision giving the lessee the option to acquire title to the personal property?

"2. If the personal property described in Question One is taxable for ad valorem tax purposes, does the bank or the lessee have an obligation to file a rendition of said property with the County Assessor, as provided by Title 68 O.S. 2433, and if so, should the rendition be filed by the lessor or lessee?

"3. If the personal property described in Question One is taxable for ad valorem tax purposes, when is it the duty of the County Assessor or County Equalization Board to place said property on the County tax rolls?

"4. If a bank is leasing personal property under the circumstances described in Question One, does the bank have a duty to furnish to the County Assessor, upon request, a list of the lessees, the leased property and the terms of the lease?"

¶1 Title 68 O.S. 2370 (1971), levies a tax upon national banking associations doing business in the State of Oklahoma of four percent of their net income for the taxable year, and provides in subsection B that the said tax:

"B.... shall be exclusive and in lieu of all taxes levied by the State of Oklahoma, or any subdivision thereof, on the property of any association liable to tax hereunder; provided, that nothing in this section shall be construed to exempt the real property of national banking associations from taxation to the same extent, according to its value, as other real property is taxed." >68 O.S. 2371(B), similarly, permits banks and credit unions or ganized under the laws of this State to pay a tax on their net annual income of four percent in lieu of taxes on their shares of stock or personal property.

¶2 Your question focuses on personal property which has not been entered on the tax rolls because title is retained by a lessor bank. The tax payable under the above-cited statutes is exclusive of all taxes "on the property of" a bank, national banking association or credit union. Your first question contemplates lease terms which vest in a non-bank lessee exclusive control over the use of the personalty coupled with an option to acquire title. It requires a determination of whether the lessor has conveyed ownership.

¶3 The statutes relating to ad valorem taxation of personal property require that all taxable personal property be listed and assessed each year, 68 O.S. 2427(a) (1975); but the question of ownership must be answered from other pertinent authorities. The Uniform Commercial Code "UCC" addresses that question in its provisions relating to retention of title by the seller of goods shipped or delivered to a buyer. Such a retention or reservation "is limited in effect to a reservation of a security interest." 12A O.S. 2-

¶4 The term "security interest," as used in the UCC, means:

"... an interest in personal property or fixtures which secures payment or performance of an obligation. The retention or reservation of title by a seller of goods notwithstanding shipment or delivery to the buyer (12A O.S. 2-401) is limited in effect to a reservation of a 'security interest' .... Whether a lease is intended as security is to be determined by the facts in each case; however, (a) the inclusion of an option to purchase does not of itself make the lease one intended for security, and (b) an agreement that upon compliance with the terms of the lease the lessee shall become or has the option to become the owner of the property for no additional consideration or for a nominal consideration does make the lease one intended for security." Emphasis added 12 A O.S. 1-201(37) (1971).

¶5 Percival Const. Co. v. Miller & Miller Auctioneers, 532 F.2d 166 (10th Cir. 1976), arose out of an action brought by the alleged owner of equipment against an auctioneer to recover proceeds from the sale of equipment at an auction. The auctioneer filed an interpleader against other parties who asserted claims to proceeds which the auctioneer paid into court. The district court granted partial summary judgment to the bank holding security interest in equipment. The Court of Appeals held in pertinent part that the lease agreement which included an option to purchase provision that set purchase price and allowed for 93% of all monthly payments to be applied to that price operated to create a security interest in the lessor under Oklahoma law. The Court pointed out that it was presented with an unambiguous contract. The intent of the parties must be determined from within the four corners of the writing, and the issue was a question of law for the Court. Addressing itself to that question, the Court stated:

"The Code's definition as to when a lease is intended as a security goes on to provide that although the inclusion of an option to purchase does not of itself make the lease one intended for security, when the agreement provides that for no additional consideration, or for nominal consideration, the lessee may become the owner of the property, such provision does make the agreement one intended for security. 12A O.S. 1-201(37). In applying this measure to the fact pattern here, the lower court adopted the test set out in Crest Investment Trust, Inc. v. Atlantic Mobile Corp., 252 Md. 286, 250 A.2d 246. The critical elements of that test involve the consideration necessary for lessee to exercise the option to purchase and the percentage that consideration bears to the list price of the items leased. Under the cited case, if that percentage is less than twenty-five per cent, it is considered as showing the intent of the parties to make the lease a security. Here, the purchase option price is $8,040, which is approximately 10.6 per cent of the list price and well under the twenty-five percent guideline. Further, that price was computed by allowing for ninety-three per cent of the rentals paid by P & A under the terms of the 'lease.'

"... where the terms of the lease and option to purchase are such that the only sensible course of action for the lessee at the end of the term is to exercise that option and become owner of the goods, then the lease becomes one intended to create a security interest ...." 532 F.2d 171, 172.

¶6 Statutes exempting property from taxation are to be strictly construed against the exemptions. London Square Village v. Oklahoma County Equalization and Excise Board, 559 P.2d 1224 (Okl. 1977). Accordingly, the answer to your first question is as follows: Personal property which is subject to a lease agreement between a bank, as lessor, and a non-banking business entity or individual, as lessee, is not exempt from personal property ad valorem taxation under 68 O.S. 2370 and 68 O.S. 2371 (1971), where the lessee shall become or has the option to become the owner of the property for no additional consideration or for nominal consideration within the meaning of 12A O.S. 1-201(37) (1971).

¶7 Your second question relates to taxable personal property which is subject to a lease agreement between a bank, as lessor, and a non-banking business entity or individual, as lessee. Is there an
obligation to file a rendition of such property with the county assessor? If so, should the rendition be filed by the lessor or the lessee?

¶8 Title 68 O.S. 2433 (1971), provides in pertinent part:

"(a) All corporations organized, existing or doing business in this State, other than railroad and public service corporations assessed by the State Board of Equalization, and other than national banks, state banks and trust companies, and building and loan associations, shall, on or before March 15 of each year return sworn lists or schedules of their taxable property within each county, to the county assessor of such county, and such property shall be listed with reference to amount, kind and value, on the first day of January of the year in which it is listed ...." >68 O.S. 2434(a) requires taxpayers to furnish a written statement showing the amount invested in property located in the county, and any other information which enables county officials to assess the property of such taxpayer.

¶9 Corporations are required by the language of 68 O.S. 2433 to return sworn lists or schedules "of their taxable property within each county" on or before March 15 of each year. The duty to make such return, as well as the duty imposed by 68 O.S. 2434, is a duty relating to the taxable property of the corporate or individual taxpayer. The answer to your second question is as follows: Lessees of personal property which is subject to ad valorem taxation have an affirmative duty under 68 O.S. 2433 and 68 O.S. 2434 (1971), to file a rendition of such property with the county assessor.

¶10 Your third question addresses the duties imposed upon county assessors and county boards of equalization to enter taxable personal property on the tax rolls. At what point in the calendar year is that duty dischargeable?

¶11 All taxable personal property, except intangible personal property, shall be listed and assessed each year at not to exceed thirty-five percent (35%) of its fair cash value as of the first day of January. 68 O.S. 2427(a) (1975). All personal property shall be listed on forms provided to the taxpayer by the county assessor, and such lists shall be signed and sworn to and filed with the county assessor not later than March 15 of each year. If any personal property is not listed by that date, the county assessor shall ascertain from the best information obtainable the amount and value of such property and the owner thereof. 68 O.S. 2430(b) and 68 O.S. 2437(a) (1971). The county boards of equalization shall hold sessions, commencing on the fourth Monday in April and ending not later than the first Monday in June, for the purpose of equalizing, correcting and adjusting the assessment rolls in their respective counties. 68 O.S. 2459 (1971). Each county assessor in the State shall annually prepare an assessment roll and deliver the completed roll to the county board of equalization on or before the fourth Monday in April of each year, in order that the said board may correct, adjust and equalize the taxable value of property in the county. 68 O.S. 2471 (1971).

¶12 As soon as practicable, and not later than October 1, the county assessor shall prepare tax rolls containing all adjustments by either the equalization board or the excise board which have been completed and provided to the assessor. 68 O.S. 2472 (1979).

¶13 The statutory language cited is dispositive with respect to your third question. County assessors are required to list all non-exempt personal property on January 1 of each year. They are required to include such property on the assessment rolls delivered to the county boards of equalization and to enter it on the tax rolls as soon as practicable not later than October 1 of each year. 68 O.S. 2427(a) (1974); 68 O.S. 2459 and 68 O.S. 2471 (1971); and 68 O.S. 2472 (1979).

¶14 Your fourth question seeks a determination of whether a bank, as lessor of non-exempt personal property, has a duty to furnish to the county assessor, upon request, a list of the lessees of leased property along with the terms of the lease. Title 68 O.S. 2435 (1974), provides in pertinent part that the county assessor shall assess and value all property, both real and personal, which is subject to
assessment by him. The county assessor "shall do all things necessary" to enable him to assess and value all taxable property,

". . . determine the accuracy of assessment lists filed with him, discover and assess omitted property, and determine the taxable status of any property which is claimed to be exempt from ad valorem taxation for any reason.

"(c) In the performance of his duties, the county assessor, or his duly appointed and authorized deputy, shall have the power and authority to:

"(1) Go upon any premises and enter any business building or structure and view the same and the property therein, and to view, inspect or appraise any property located within his county; and

"(2) Examine any person under oath in regard to the amount or value of his property."

¶15 68 O.S. 2478(b) provides:

"If any taxpayer, or any official, employee, or agent of such taxpayer, shall fail or refuse, upon proper request, to permit the inspection of any property or the examination of any books, records and papers by any person authorized by this Code to do so, or shall fail or refuse to comply with any subpoena duces tecum legally issued under authority of this Code, such taxpayer shall be estopped from questioning or contesting the amount or validity of any assessment placed upon his property."

¶16 All taxable personal property, except intangible personal property, must be listed and assessed each year. 68 O.S. 2427(a) (1975). Personal property which is subject to a lease agreement between a bank, as lessor, and a non-banking business entity or individual, as lessee, is not excluded from the duty of listing "all taxable personal property." The duty of the county assessor to assess and value all property, both real and personal, which is subject to assessment embraces a duty to "do all things necessary" to the assessment and valuation of all taxable personal property pursuant to 68 O.S. 2435 (1974). The county assessor may examine any person under oath in regard to the amount or value of that person's property, and may examine all books, records and papers respecting such property. If any taxpayer, or any official, employee or agent of such taxpayer fails or refuses, upon proper request, to permit the inspection of any property or the examination of any books, records and papers, all books, records and papers respecting that person's property are subject to subpoena duces tecum issued pursuant to lawful authority. 68 O.S. 2435 and 68 O.S. 2478(b) (1974).

¶17 It is, therefore, the official opinion of the Attorney General that your questions be answered as follows:

1. Personal property which is subject to a lease agreement between a bank, as lessor, and a non-banking business entity or individual, as lessee, is not exempt from personal property ad valorem taxation under 68 O.S. 2370 and 68 O.S. 2371 (1971), where the lessee shall become or has the option to become the owner of the property for no additional consideration or for nominal consideration within the meaning of 12A O.S. 1-201(37) (1971).
2. Lessees of non-exempt personal property have an affirmative duty under 68 O.S. 2433 and 68 O.S. 2434 (1971), to file a rendition of such property with their county assessor, and to furnish to the county assessor, upon request, all information which may reasonably be deemed necessary to enable county officials to assess the property of such taxpayer.
3. County assessors are required to list all non-exempt personal property on January 1 of each year. They are required to include such property on the assessment rolls delivered to county boards of equalization and to enter it on the tax rolls as soon as practicable, but not later than October 1 of each year. 68 O.S. 2427(a) (1974); 68 O.S. 2459 and 68 O.S. 2471 (1971); and 68 O.S. 2472 (1979).
4. County Assessors and their duly appointed and authorized deputies have the authority to examine any person under oath in regard to the amount and value of that person's property; and if any such person, or any official, employee or agent of such person, fails or refuses, upon proper request, to permit the inspection of any property or the examination of any books, records or papers, all books, records and papers respecting that person's property are subject to lawful discovery processes.

JAN ERIC CARTWRIGHT
ATTORNEY GENERAL OF OKLAHOMA
JOHN PAUL JOHNSON
ASSISTANT ATTORNEY GENERAL
The Attorney General has received your respective requests for an official opinion. Because of their similarities, both requests have been incorporated and combined in this opinion. In effect, you ask the following questions:

1. Does the repeal of 68 O.S. 2481.7 (1971), negate the existence of the County Assessor's authority to contract with independent appraisers?
2. If County Assessors can still hire independent appraisers on a contractual basis, can they still compensate them at a rate above the statutory salary schedule set out for county deputies?
3. Assuming the County Excise Board has appropriated the money for the hiring of such "technical help" on a contractual basis, who must approve the contract between the County Assessor and the appraisers, the County Excise Board or the County Commissioners?
4. Is the county required to advertise for bids for appraisal services from a private firm or individual prior to entering into a contract for such services?

The repealed statute you refer to, 68 O.S. 2481.7 (1971), states as follows:

"Any assessor who deems it necessary to enable him to complete the listing and the valuation of the property of his county within the time prescribed by law, (1) may appoint one or more well-qualified citizens of his county to act as his assistants or deputies; and each assistant so appointed shall, under the direction of the assessor, after taking the required oath, perform all the duties enjoined upon, vested in, or imposed upon assessors."

This section was repealed by Laws 1979, c. 221, 18, effective May 30, 1979, which added 19 O.S. 1980, 162, providing:

"Subject to the approval of the County Excise Board, every county officer shall appoint such regular and special deputies as are essential to the performance of the duties of his office in an efficient manner and shall fix their salaries and compensation. The county officer shall annually make request for appropriation for payment of salaries, traveling expenses, supplies and equipment and other needs for performing his official duties. The board of county commissioners and the county excise board shall annually appropriate amounts that will enable a county officer to hire and keep capable deputies, provide their instruction, provide sufficient supplies and equipment for the county officer and his deputies, provide reimbursement for traveling expenses for the county officer or deputies whose assignments require expenditures therefor, or provide a monthly travel allowance for the county officer in lieu of reimbursed expenditures for travel within this state."

In reading these two statutes together, while noting that the same bill, House Bill No. 1472, Laws 1979, c. 221, both repealed 68 O.S. 1971, 2481.7, and added 19 O.S. Supp. 1980, 162, it becomes apparent that even if 2481.7 was the basis of the County Assessors' authority to hire independent appraisers the repeal of that section in a bill which also added 162 was not intended to repeal that authority. It is, however, the opinion of the Attorney General that 68 O.S. 2481.8 (1971), specifically grants the authority to County Assessors to hire independent appraisers; 68 O.S. 2481.8 states:

"Appraisers whose services may be obtained by appointment by the assessor or who may be assigned by the Oklahoma Tax Commission, upon request of the county assessor, to assist any county assessor shall act in an advisory capacity only, and valuations made by them shall not be binding upon the assessor, it being the intent herein that all valuations made pursuant to this act shall be made and entered by the assessor pursuant to law as directed herein."
and not 68 O.S. 2481.8 that grants County Assessors this authority, they are expressly superseded by this Opinion.

¶5 In answering your second question, this opinion is in agreement with Attorney General Opinions Nos. 68-306, 68-330 and 76-338 wherein it was determined that under 19 O.S. 180.65(d) (1971), now 19 O.S. 108.65(D) (1980), "technical help" hired on a "contract basis" by County Assessors was not subject to the salary limitations provided for county deputies.

¶6 Title 19 O.S. 162 (1980), and 19 O.S. 180.65(A) (1980), both provide that the County Excise Board must approve the County Assessor's budget which would have to include amounts anticipated to cover costs of independent appraisers. However, 19 O.S. 180.65(D) (1980), requires the approval of the County Commissioners to payment of "technical help" on a "contract basis." Therefore, the contracts would require County Commissioner approval.

¶7 In answer to your final question, no authority has been found requiring County Assessors to advertise for bids prior to entering into contracts with independent appraisers and, as previously stated, the Assessor's budget for this expense must be approved and appropriated by the County Excise Board and the individual contracts with the appraisers approved by the County Commissioners.

¶8 It is, therefore, the official opinion of the Attorney General that the repeal of 68 O.S. 2481.7 (1971), did not negate County Assessors' authority to contract with independent appraisers. Appraisers are "technical help" and are not subject to the salary limitations provided for county deputies under 19 O.S. 180.65 (1980). The County Excise Board must approve and appropriate the budgeting of this expense and the County Commissioners must approve the contracts. The County Assessor need not advertise bids prior to entering into contracts with independent appraisers which are subject to the approval of the County Commissioners and have been budgeted for by the County Excise Board. Attorney General Opinions Nos. 68-306 and 68-330 withdrawn in part.

JAN ERIC CARTWRIGHT
ATTORNEY GENERAL OF OKLAHOMA
MICHAEL C. CONOWAY
ASSISTANT ATTORNEY GENERAL
The Attorney General has received your respective requests for an official opinion. Because of their similarities, both requests have been incorporated and combined in this opinion. In effect, you ask the following questions:

1. Does the repeal of 68 O.S. 2481.7 (1971), negate the existence of the County Assessor's authority to contract with independent appraisers?
2. If County Assessors can still hire independent appraisers on a contractual basis, can they still compensate them at a rate above the statutory salary schedule set out for county deputies?
3. Assuming the County Excise Board has appropriated the money for the hiring of such "technical help" on a contractual basis, who must approve the contract between the County Assessor and the appraisers, the County Excise Board or the County Commissioners?
4. Is the county required to advertise for bids for appraisal services from a private firm or individual prior to entering into a contract for such services?

The repealed statute you refer to, 68 O.S. 2481.7 (1971), states as follows:

"Any assessor who deems it necessary to enable him to complete the listing and the valuation of the property of his county within the time prescribed by law, (1) may appoint one or more well-qualified citizens of his county to act as his assistants or deputies; and each assistant so appointed shall, under the direction of the assessor, after taking the required oath, perform all the duties enjoined upon, vested in, or imposed upon assessors."

This section was repealed by Laws 1979, c. 221, 18, effective May 30, 1979, which added 19 O.S. 1980, 162, providing:

"Subject to the approval of the County Excise Board, every county officer shall appoint such regular and special deputies as are essential to the performance of the duties of his office in an efficient manner and shall fix their salaries and compensation. The county officer shall annually make request for appropriation for payment of salaries, traveling expenses, supplies and equipment and other needs for performing his official duties. The board of county commissioners and the county excise board shall annually appropriate amounts that will enable a county officer to hire and keep capable deputies, provide their instruction, provide sufficient supplies and equipment for the county officer and his deputies, provide reimbursement for traveling expenses for the county officer or deputies whose assignments require expenditures therefor, or provide a monthly travel allowance for the county officer in lieu of reimbursed expenditures for travel within this state."

In reading these two statutes together, while noting that the same bill, House Bill No. 1472, Laws 1979, c. 221, both repealed 68 O.S. 1971, 2481.7, and added 19 O.S. Supp. 1980, 162, it becomes apparent that even if 2481.7 was the basis of the County Assessors' authority to hire independent appraisers the repeal of that section in a bill which also added 162 was not intended to repeal that authority. It is, however, the opinion of the Attorney General that 68 O.S. 2481.8 (1971), specifically grants the authority to County Assessors to hire independent appraisers; 68 O.S. 2481.8 states:

"Appraisers whose services may be obtained by appointment by the assessor or who may be assigned by the Oklahoma Tax Commission, upon request of the county assessor, to assist any county assessor shall act in an advisory capacity only, and valuations made by them shall not be binding upon the assessor, it being the intent herein that all valuations made pursuant to this act shall be made and entered by the assessor pursuant to law as directed herein."
Thus, to the extent Attorney General Opinions Nos. 68-306 and 68-330 state that it is 68 O.S. 2481.7 and not 68 O.S. 2481.8 that grants County Assessors this authority, they are expressly superseded by this Opinion.

In answering your second question, this opinion is in agreement with Attorney General Opinions Nos. 68-306, 68-330 and 76-338 wherein it was determined that under 19 O.S. 180.65(d) (1971), now 19 O.S. 108.65(D) (1980), "technical help" hired on a "contract basis" by County Assessors was not subject to the salary limitations provided for county deputies.

Title 19 O.S. 162 (1980), and 19 O.S. 180.65(A) (1980), both provide that the County Excise Board must approve the County Assessor's budget which would have to include amounts anticipated to cover costs of independent appraisers. However, 19 O.S. 180.65(D) (1980), requires the approval of the County Commissioners to payment of "technical help" on a "contract basis." Therefore, the contracts would require County Commissioner approval.

In answer to your final question, no authority has been found requiring County Assessors to advertise for bids prior to entering into contracts with independent appraisers and, as previously stated, the Assessor's budget for this expense must be approved and appropriated by the County Excise Board and the individual contracts with the appraisers approved by the County Commissioners.

It is, therefore, the official opinion of the Attorney General that the repeal of 68 O.S. 2481.7 (1971), did not negate County Assessors' authority to contract with independent appraisers. Appraisers are "technical help" and are not subject to the salary limitations provided for county deputies under 19 O.S. 180.65 (1980). The County Excise Board must approve and appropriate the budgeting of this expense and the County Commissioners must approve the contracts. The County Assessor need not advertise bids prior to entering into contracts with independent appraisers which are subject to the approval of the County Commissioners and have been budgeted for by the County Excise Board. Attorney General Opinions Nos. 68-306 and 68-330 withdrawn in part.

JAN ERIC CARTWRIGHT
ATTORNEY GENERAL OF OKLAHOMA
MICHAEL C. CONOWAY
ASSISTANT ATTORNEY GENERAL
¶0 The Attorney General has received your request for an official opinion wherein you ask:

"1. What are the duties of a county treasurer concerning notification of taxpayers of taxes due for funding of fire protection districts? Must the county treasurer notify taxpayers of the taxes?
2. If the county treasurer is required to make such notification, how should this notification be made? Should the notification be included with the notification or other county taxes?
3. If notification is not the duty of the county treasurer, who should perform this duty?"

¶1 The answers to your questions can be found in Title 19 O.S. 901.1 et seq. (1971) and 19 O.S. 901.16 et seq. (1980) which are the statutes relating to Fire Protection Districts. 19 O.S. 901.20 (1980), provides in pertinent part:

"Upon direction of the board, the clerk must compute and enter in respective columns of the assessment book the respective sums in dollars and cents in each fund to be paid on each piece of property therein enumerated and the clerk shall, no earlier than the first day of July and no later than the tenth day of July in each year, certify to the county treasurer in which such district is located the amount of assessment in each fund levied upon each tract by said board and the said county treasurer shall enter the amount of each in separate columns of the tax list of his county and the said assessments shall be collected by the county treasurer at the same time and in the same manner as all other taxes are collected in this state. If any such assessment become delinquent, then it shall draw interest as a penalty after delinquency at the rate of twelve percent (12%) per annum. All such assessments and penalties collected or received by the county treasurer shall be paid by him to the treasurer of the district." [Emphasis added]

¶2 Thus, the County Treasurer has the duty to collect assessments from Fire Protection Districts in the same manner and at the same time as all other taxes.

¶3 The question then becomes, what are the general duties of county treasurers with relation to taxpayer notification?

¶4 68 O.S. 24201 (1971) provides:

"No demand of taxes shall be necessary, but it shall be the duty of every person subject to taxation under this Code to attend the treasurer's office and pay his taxes; and if any person neglects so to attend and pay his 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 such tax claim to the treasurer of the county to which such person has removed, and such 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 his said taxes.

Notwithstanding the other provisions of this Code and of this Section that no demand for ad valorem taxes shall be necessary, the County Treasurer of each county shall, within thirty (30) days after the tax rolls have been completed and delivered to his office 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 such taxpayer's real, personal and intangible property for the current year and all delinquent taxes remaining unpaid thereon for previous years. 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.

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. ” [Emphasis added]

¶5 The County Treasurer should, therefore, mail to each member of the Fire Protection District, a statement that separately shows all taxes due. This statute further makes it mandatory for the County Treasurer to request an appropriation for postage and expense necessary to provide this statement and also makes it mandatory that the County Commissioners make such appropriation.

¶6 However, failure to so notify would certainly not relieve any member of a fire protection district or taxpayer of any liabilities. Stamper v. Schwartz, 129 P.2d 587 (Okl. 1939).

¶7 In view of the answers to the foregoing questions it is unnecessary to address your final question.

¶8 It is, therefore, the official opinion of the Attorney General:
1. Under 19 O.S. 901.20 (1980), County Treasurers have a duty to collect assessments for Fire Protection Districts in the same manner and at the same time as they collect all other taxes. 
2. Under 60 O.S. 24201 (1971), County Treasurers have a duty to send out statements that show the separate amount due. This section makes it mandatory for the County Treasurers to request an amount to defray expenses, i.e., mailing; and mandatory for the County Commissioners to provide funds for this purpose.

JAN ERIC CARTWRIGHT
ATTORNEY GENERAL OF OKLAHOMA
MICHAEL C. CONAWAY
ASSISTANT ATTORNEY GENERAL
¶0 The Attorney General has received your request for an opinion wherein you ask, in effect, the following questions:
1. Does 32 O.S. 2 (1971), indicate that a married woman takes the domicile of her husband?
2. If the answer to the first question is in the affirmative, is the statute constitutional?

¶1 In responding to your inquiries, it is assumed that your First question has reference to spouses living at separate residencies. In the case of a husband and wife living together, her domicile is, of course, the same as his as a matter of choice, regardless of the operation of law.

¶2 It is also assumed that your question is within the context of an amicable spousal relationship, with the spouses living in separate residences by mutual consent. It is settled that in cases of an antagonistic or hostile spousal relationship, the wife may acquire a domicile separate from that of her husband. See, e.g., Bixby v. Bixby, Okl., 361 P.2d 1075 (1961).

¶3 Title 32 O.S. 2 (1971), provides:

"The husband is the head of the family. He may choose any reasonable place or mode of living and the wife must conform thereto."

¶4 It should be noted that Section 2 does not explicitly refer to domicile, and a review of Oklahoma case law reveals that the courts of this State have never addressed the question of spousal domicile within the context of a 32 O.S. 2 (1971), analysis. The apparent reason for this is that a plain reading of the statute shows that it is unconcerned with the question of domicile, which is a legal concept; rather the statute is concerned only with the factual matter of the actual place of residence of the wife. Insofar as Section 2 may be read to mandate that the wife live with her husband regardless of her volition in the matter, it is clearly subject to constitutional question. However, that is not properly a matter for consideration under the circumstances of your opinion request. At most, Section 2 is only indirectly related to the question of domicile, inasmuch as it may be seen as determinative of place of residence, which in turn affects the determination of one's domicile.

¶5 Regardless of its general relationship to the question of domicile, however, a reasonable construction of the statute shows it to have no applicability to the specific situation under consideration, i.e., spouses living apart by mutual consent. It is unreasonable to conclude that the statute was intended to force a woman to live with her husband regardless of their mutual consent to live apart. The Legislature in enacting a statute will never be presumed to have intended an absurd result. AMF Tuboscope Co. v. Hatchel, Okl., 547 P.2d 374 (1976). Obviously, unless it is construed in such fashion, Section 2 is not relevant, even indirectly, to the question of the domicile of the wife living apart from her husband by mutual consent. We conclude that 32 O.S. 2 (1971), has no applicability in determining the domicile of a married woman living apart from her husband, and particularly in cases in which the separation is by mutual consent. This makes a consideration of your second question unnecessary.
¶6 In view of these responses to your questions, it is appropriate to expand the scope of your first question somewhat to consider a corollary thereto: Whether Oklahoma statutory or case law suggests that a married woman automatically takes the domicile of her husband.

¶7 Dicta in two Oklahoma cases may be read to indicate acceptance of the common law rule that a wife's domicile follows the domicile of her husband. *Bixby v. Bixby*, supra; *Pope v. Pope*, 116 Okl. 188, 243 P. 962 (1926). However, the force of these cases in stating a generally applicable rule of law is severely weakened by the fact that the Syllabus by the Court in the seminal *Pope* case apparently restricts application of the common law rule to situations in which the wife is living with her husband. As noted above, in such cases the domicile of the wife would, of course, be the same as that of the husband, regardless of the operation of the common law rule.

¶8 The modern trend is clearly toward the view that a married woman may acquire a domicile of choice separate from that of her husband. Several states have specifically so provided by statute. See, e.g., Colo. Rev. Stat. 14-2-210; Vt. Stat. Ann. tit. 1 O.S. 177. Modern case law is in accord. See, e.g., *Napletana v. Hillsdale College*, 385 F.2d 871 (6th Cir. 1967); *Wilson v. Pickens*, 444 F. Supp. 53 (W.D. Okl. 1977). Some courts have found a constitutional underpinning for the principle that the wife may acquire a separate domicile. See, esp., *Spindel v. Spindel*, 283 F.Supp. 797 (E.D.N.Y. 1968); see also *Armstrong v. Armstrong*, 350 U.S. 568, 577, 76 S.Ct. 629, 100 L.Ed. 705 (1956) (Black, J., concurring); *Samuel v. University of Pittsburg*, 538 F.2d 991 (3rd Cir. 1976), affning 375 F. Supp. 1119 (W.D. Pa. 1974). Section 21 of Reinstatement (Second) of Conflict of Laws state that: "[a] wife who lives apart from her husband can acquire a separate domicile of choice"; Official Comment "d" accompanying that section makes clear that the principle is applicable in cases of mutual consent to separate residences or when "for any reason [the wife] is living apart from her husband even though her relations with him are wholly amicable." The commentators are in accord. See, e.g., H. Clark, *Law of Domestic Relations*, 4.3 (1968).

¶9 As noted earlier, the law in Oklahoma on the matter is unsettled. However, in light of modern social policy and the overwhelming weight of modern authority, we believe that it is beyond serious question that the Oklahoma courts, if presently presented with the issue, would conclude that a married woman may acquire a domicile of choice separate from that of her husband, especially where the maintenance of separate residences is by mutual consent. Of course, the determination of whether the wife has maintained or established a separate domicile is a question of fact which must be addressed on a case-by-case basis.

¶10 It is, therefore, the official opinion of the Attorney General that your questions be answered as follows:
1. Title 32 O.S. 2 (1971), is not determinative of the domicile of a married woman living apart from her husband.
2. A married woman may acquire a domicile of choice separate from that of her husband.
3. Whether the domicile of a married woman is the same as that of her husband is a question of fact which must be determined on a case-by-case basis.

JAN ERIC CARTWRIGHT
ATTORNEY GENERAL OF OKLAHOMA
JIMMY D. GIVENS
ASSISTANT ATTORNEY GENERAL
¶0 The Attorney General has received your request for an opinion wherein you ask, in effect:  

May a married person maintaining or acquiring a domicile of choice separate from that of his/her spouse acquire separate rights to the homestead ad valorem tax exemption under 68 O.S. 2406 et seq. and the homestead exemption from execution under 31 O.S. 1 et seq.?

¶1 Title 68 O.S. 2406 (1973), is dispositive of that portion of your question regarding homestead ad valorem tax exemption. That section provides in pertinent part:

"The term homestead, as used in Sections 68 O.S. 2408 through 68 O.S. 2419 of this Code, shall mean and include the actual residence of a natural person who is a citizen of the State of Oklahoma, provided the record actual ownership of such residence be vested in such natural person residing and domiciled thereon; provided that any single person of legal age, married couple and their minor child or children, or the minor child or children of a deceased person, whether residing together or separated, or surviving spouse shall be allowed under this act only one homestead exemption in the State of Oklahoma. . . ." (Emphasis added)

¶2 A plain reading of the language of this statute makes clear that a married couple may claim only one homestead for ad valorem tax exemption purposes. In cases of separate domiciles by husband and wife in which both homes meet the criteria set forth in 2406, the residence of either, but not both, may be claimed by them as their homestead.

¶3 The answer to that portion of your question regarding exemption of the homestead from execution is found in 31 O.S. 2 (1980), which provides in pertinent part:

"The homestead of any family in this state or the homestead of a single, adult person in this state, not within any city, town or village, shall consist of not more than one hundred sixty acres of land, which may be in one or more parcels, to be selected by the owner. The homestead within a city or town, owned and occupied as a residence only, shall consist of not exceeding one acre of land, to be selected by the owner Provided, that the same shall not exceed in value the sum of Five Thousand Dollars ($5,000.00), and in no event shall the homestead be reduced to less than one quarter of an acre, without regard to value: And provided, further, that in case said homestead is used for both residence and business purposes, the homestead interests therein shall not exceed in value the sum of Five Thousand Dollars ($5,000.00)...." (Emphasis added)

¶4 This section clearly allows one homestead per family or single, adult person. A married couple having separate domiciles of choice may not each claim homestead rights in his/her residence. Such would contravene not only the plain language of the statute, but its purpose as well, which is to insure the preservation of a home for the family or single individual, not to enable one to escape just liabilities or to perpetrate a fraud or injustice. Glaze v. Drawver, 189 Okl. 402, 117 P.2d 544 (1941).
¶5 It is, therefore, the official opinion of the Attorney General that a married person acquiring or maintaining a domicile of choice separate from that of his/her spouse does not acquire separate rights to the homestead ad valorem tax exemption under 68 O.S. 2406 (1973) et seq. or the homestead exemption from execution under 31 O.S. 1 et seq.

JAN ERIC CARTWRIGHT
ATTORNEY GENERAL OF OKLAHOMA
JIMMY D. GIVENS
ASSISTANT ATTORNEY GENERAL
¶0 The Attorney General has received your request for an official opinion asking, in effect:  
Are the services of an investment counselor considered "professional services," as that term is used in the Oklahoma Central Purchasing Act, 74 O.S. 85.1 et seq. (1981)?

¶1 The provisions of 74 O.S. 85.7 (1981), part of the Oklahoma Central Purchasing Act, require that acquisitions or contracts in excess of $750 be submitted for competitive bids. Specifically exempt from this requirement are contracts for architectural, engineering, legal or other professional services. 74 O.S. 85.7 provides:

"No acquisition or contract shall be made in excess of Seven Hundred Fifty Dollars ($750.00) without the submission of competitive bids by the State Purchasing Director, and such acquisition or contract shall be awarded to the lowest and best bidder .... Provided, that such competitive bid requirement shall not apply to contracts for architectural, engineering, legal, or other professional services...." (Emphasis added).

¶2 Your question to this office is whether the service of an investment counselor is a "professional service," as that term is used in the above-quoted statute, thus, exempting contracts for the services of an investment counselor from the competitive bidding requirements of the Central Purchasing Act.

¶3 In addressing this question, we observe that the term "professional services" is not defined in the Central Purchasing Act, but that the same is defined at 18 O.S. 803 (1981). Under the provisions of 25 O.S. 2 (1981), terms defined in one statute are to be given the same meaning in other statutes, unless a contrary intention plainly appears:

"Whenever the meaning of a word or phrase is defined in any statute, such definition is applicable to the same word or phrase wherever it occurs, except where a contrary intention plainly appears."

¶4 This rule of construction has been followed on several occasions by the Oklahoma Supreme Court. E.g., Dolese Bros. Co. v. Privett, 622 P.2d 1080 (Okl. 1981), in which the Court stated:

"... Whenever the meaning of a word or phrase is defined in any statute, such definition is applicable to the same word or phrase whenever it occurs, except where a contrary intention plainly appears. 25 O.S. 2 (1971). Stone v. Hodges, Okl., 435 P.2d 165 (1967)." 622 P.2d at 1084.

¶5 As the Oklahoma Supreme Court recognized in the case of Wimberly v. Deacon, 144 P.2d 447 (Okl. 1944), the Legislature must be presumed to be familiar with settled rules of construction of statutory provisions, and the Legislature has a right to act upon such rules and to expect that the courts will follow them, stating:

"Those who frame statutes and constitutional provisions must always be presumed to be, and they generally are in fact, familiar with settled rules of statutory and constitutional construction, and they have a right to act upon such rules and to expect the courts to follow them in construing and enforcing the same. And in order that there may be stability and certainty in the interpretation and enforcement of such provisions, as they are understood by those who frame them, the courts should scrupulously apply and follow such rules. To do otherwise is to run the risk of going contrary to the true meaning of such provisions, and to amend the statutes or constitution by judicial fiat." 144 P.2d at 450. (Emphasis added).
Accordingly, when the Legislature, in 1967, amended Title 74 O.S. 85.7, for the first time exempting "professional services," from bidding requirements, the Legislature was presumed to be aware of the rules of statutory construction requiring that words defined in one statute be given the same meaning unless a clear intent to the contrary was shown. 1967 Okla. Sess. Laws, c. 109, 1. The Legislature was further presumed to be aware of the definition of "professional services" in Title 18, first enacted in 1961. 1961 Okla. Sess. Laws, p. 204, 3.

Thus, the answer to your question is dependent upon whether the provisions of 74 O.S. 85.7 (1981), which exempts "professional services," from bidding requirements, contains language which plainly makes it appear that the Legislature intended that the term be given a meaning different than that contained in the definition in Title 18. We find no such contrary intent.

The provisions of 18 O.S. 803 (1981) define the term "professional services" to mean:

". . . the personal service rendered by:

"a. A physician, surgeon or doctor of medicine . . .

"b. An osteopathic physician or surgeon . . .

c. A chiropractor . . .

d. A chiropodist-podiatrist . . .

e. An optometrist . . .

f. A veterinarian . . .

g. An architect . . .

h. An attorney . . .

i. A dentist . . .

j. A public accountant . . .

k. A psychologist . . .

l. A physical therapist . . .
m. A registered nurse . . .

n. A professional engineer . . .

o. A land surveyor...." (Emphasis added).

The use of the term "professional services" in 74 O.S. 85.7 (1981) is consistent with this definition. The language used in the proviso reads:

". . . that such competitive bid requirement shall not apply to contracts for architectural, engineering, legal, or other professional services." (Emphasis added).

Note that the enumerated services -- architectural, engineering and legal services -- are all included within the definition of "professional services" in Title 18. This enumeration, together with the use of the phrase "or other professional services," leads to but one conclusion, the Legislature was not, in enacting the provisions of Title 74, expressing an intent to use the term "professional services" in a manner different than that provided for in Title 18. Accordingly, under the statutory rules of construction, discussed above, the definition of "professional services" in Title 18 is applicable to the same term in Title 74. As the definition of "professional services" in Title 18 does not contain the services of an investment advisor, we conclude that the proviso in 74 O.S. 85.7 (1981), exempting architectural, engineering, legal or other
Nor could the requirement of competitive bidding be avoided by the expedient choice of one of the enumerated professionals, for example, a lawyer or accountant, to serve as an investment counselor. Such a contract would still be for investment counseling services rather than any defined professional service. The fact that someone engaged to perform nonexempt personal services may also be licensed to perform exempt professional services is immaterial.

¶12 It is, therefore, the official opinion of the Attorney General that the provisions of 74 O.S. 85.7 (1981), which exclude contracts for architectural, engineering, legal or other professional services from the competitive bidding requirements of the Oklahoma Central Purchasing Act, do not exempt contracts for the services of investment counselors from the competitive bidding requirements of that Act.
¶0 The Attorney General has received your request for an official opinion asking, in effect:

May the board of county commissioners of a county acquire equipment for such county by means of a lease-purchase contract when there are sufficient funds available to the county for an outright purchase of such equipment?

¶1 Counties in Oklahoma possess only those corporate powers which have been assigned to them by express provisions of positive law. Bd. of County Com’rs of Okl. County v. Warram, 285 P.2d 1034 (Okl. 1955). Therefore, the propriety of such a contractual arrangement as that specified by your question may be judged only by reference to the specific statutes which recognize and delineate the power of counties to lease and lease-purchase.

¶2 The general authority of counties to engage in leases and lease purchase arrangements is found at 62 O.S. 430.1 (1981), the pertinent portion of which provides:

"The governing board of any county, city or town, or school district is authorized to rent on a monthly basis real property or equipment as authorized by the governing board and to pay the rental charges thereon for usage during any fiscal period, or portion thereof, out of appropriations made and approved for such purposes for, or during, such fiscal year.

": . . It is the purpose of this act to authorize such governing boards to enter into lease and lease-purchase contracts but not to incur any obligations upon the part of their respective municipal governmental subdivisions in excess of the income and revenue thereof provided, for such purposes for the fiscal year in which the lease contract is effectively operative...." (Emphasis added).

¶3 The power of the counties to lease and lease-purchase granted by the statute cited above is not, under the terms of that act, limited in application to those situations in which the county does not possess adequate funds to make an outright purchase of the equipment required by the county. Consequently, on the face of 62 O.S. 430.1, it would appear that a county may avail itself of an opportunity to lease or lease-purchase equipment, without regard to whether it might also possess the capacity to acquire such equipment in some other fashion as well. This interpretation is consistent with the principle that a general grant of power, unaccompanied by definite directions as to how the power is to be exercised, implies the existence of the right to employ any means and methods necessary to the exercise of such power. State, ex rel. Taylor v. Superior Court for King County, 98 P.2d 985 (Wash. 1940).

¶4 Without doubt, the Legislature could have imposed, as part of 62 O.S. 430.1, a requirement that the lease or lease-purchase method of acquisition of county property not be used where adequate funds permit an outright purchase. The failure to so provide gives rise to the implication that no such limitation was intended to apply. City of Duncan v. Bingham, 394 P.2d 456 (Okl. 1964). Further, the Legislature has provided just such a limitation on the power of counties to lease and lease-purchase equipment in one specialized category of acquisitions: lease-purchases of road equipment and machinery. Title 69 O.S. 636.3 (1983) provides, in pertinent part:

"A. Counties shall enter into lease or lease-purchase contracts for road machinery and equipment with the Department of Transportation pursuant to the provisions of Sections 636.1 through 636.7 of this title and may not otherwise lease road machinery or equipment except in the case of an emergency, when specialized road machinery or equipment for projects of short durations is required or for other road machinery or equipment not immediately available from the Department of Transportation, as may be needed for periods not to exceed thirty (30) days.
"B. A county shall be eligible to enter into a lease or lease-purchase contract with the Department of Transportation for road machinery and equipment if it does not have sufficient funds available during any fiscal year for the purchase of road machinery and equipment. Nothing in Sections 636.1 through 636.7 of this title shall prohibit a county from purchasing road machinery and equipment if it has adequate funds appropriated during any fiscal year for such purpose."

¶5 The inclusion in the foregoing act of the prohibition of leases and lease-purchases for road machinery and equipment where a county possesses sufficient funds for the purchase of such equipment, necessarily negates the possibility that such a limitation is inherent in the general grant of county power to lease and lease-purchase found in 62 O.S. 430.1 (1981). If the general leasing power granted in 62 O.S. 430.1 were already so limited, the express inclusion of such a limitation in 69 O.S. 636.3 (1983) would be mere surplusage. Yet, it may not be presumed that the Legislature included language in a statute which serves no useful purpose. Hunt v. Washington Fire & Marine Ins. Co., 381 P.2d 844 (Okl.1963). Therefore, it follows that 62 O.S. 430.1 (1981) generally gives counties authority to acquire equipment pursuant to lease and lease-purchase contracts, without regard to whether sufficient funds are available for an outright purchase. However, an exception to this rule has been expressly carved out where the lease or lease-purchase contract is for road machinery or equipment.

¶6 Further note that even the foregoing limitation upon the power of counties to lease-purchase, in those cases where there are sufficient county funds available for an outright purchase, is itself subject to an exception. Under the express terms of 69 O.S. 636.3(A), supra, such limitation would not apply where the equipment acquisition is necessary to respond to an emergency, or where equipment is needed only for a short time and is unavailable from the Oklahoma Department of Transportation. The very structure of these various exceptions and limitations on the powers of counties to lease or lease-purchase equipment negates any possibility that the availability of adequate funds for an outright purchase has any relevance, except in the very narrow circumstances specified above.

¶7 It is, therefore, the official opinion of the Attorney General that Boards of County Commissioners may acquire equipment for such counties by means of a lease or lease-purchase contract, even if sufficient funds are available to the counties for an outright purchase of such equipment, by operation of 62 O.S. 430.1 (1981). However, under 69 O.S. 636.3 (1983), if such acquisition is for road machinery or equipment, neither a lease nor a lease-purchase may be used for its acquisition if the county possesses sufficient funds for a purchase of such equipment, except in cases of emergency, or where the equipment is required for a short period and is unavailable from the Department of Transportation.

MICHAEL C. TURPEN
ATTORNEY GENERAL OF OKLAHOMA
JAMES B. FRANKS
ASSISTANT ATTORNEY GENERAL
DEPUTY CHIEF, CIVIL DIVISION
The Attorney General has received your request for an official opinion, asking in effect:

1. Are county treasurers in Oklahoma required to credit money earned from investment of ad valorem tax revenues temporarily in their custody, but ultimately attributable, after apportionment, to local school districts, to the accounts of those school districts?
2. Do county treasurers possess authority to invest ad valorem tax revenue portions that will ultimately accrue to school districts prior to apportionment of such funds, other than by depositing same in a county depository on a demand deposit basis?
3. Under the provisions of 68 O.S. 24209, 68 O.S. 24210 (1981), may apportionment and distribution of ad valorem tax revenues ultimately attributable to school districts be made more frequently than on a monthly basis?
4. By what method should county treasurers determine sums due school districts from interest earned on ad valorem tax revenues attributable to the districts?

Under the provisions of Oklahoma law, public school districts receive a portion of their financial support from ad valorem tax revenues collected in the county or counties where the districts are located. Okla. Const., Article X, Section 9; 70 O.S. 5-133 (1981). The respective county treasurer in each county is statutorily obligated to collect and receive all such taxes, including the portions thereof which ultimately will be payable to local school districts. 68 O.S. 24200 (1981).

Upon receipt of these sums, the county treasurer must deposit them, not later than the immediately next banking day, with one or more banks or trust companies designated as a proper county or state depository. 62 O.S. 516.5 (1981). Thereafter, the treasurer is obligated to apportion for the appropriate school districts their respective portions of these ad valorem tax revenues at the end of each calendar month. 68 O.S. 24209 (1981). Further, the treasurer must also, at the close of each month, place to the credit of each qualifying school district its share of any interest that may have accrued on the average daily balances of monies deposited pursuant to the county depository law provisions. 70 O.S. 691 (1981).

Your several questions address different areas of law concerning investment, apportionment, and distribution of these school district ad valorem tax revenues.

Initially, you ask whether all county treasurers in Oklahoma must credit money earned from investment of ad valorem tax revenues temporarily in their custody, but ultimately attributable, after apportionment, to local public school districts, to those school districts’ accounts. This question was recently answered affirmatively by the Oklahoma Supreme Court decision in Independent School District No. 1, Tulsa County v. Bd. of County Commissioners, Tulsa County, 674 P.2d 547 (Okl. 1983).

In that case, the Tulsa County Treasurer had been directed by the Tulsa County Board of County Commissioners to credit all money earned from investment of ad valorem tax revenues temporarily in his custody to the county general fund, including interest earned through his investment of tax revenues ultimately attributable, after apportionment, to the local public school districts. The governing boards of
several independent school districts in Tulsa County objected to this practice, and successfully obtained declaratory and injunctive relief from the district court. *Id.* at 547.

¶6 On appeal, the Oklahoma Supreme Court affirmed the trial court's disposition of the matter, specifically ruling that 70 O.S. 691 (1981) governed ownership of such interest and that the school district was lawfully entitled to receive all interest earned on its share of the ad valorem tax revenues. *Id.* at 550.

¶7 You next inquire whether a county treasurer has lawful authority to invest ad valorem tax revenue portions that will ultimately accrue to a school district, other than by placing same in a proper depository on a demand deposit basis, prior to apportionment of same.

¶8 Dispositive of your inquiry is A.G. Opin. No. 84-106, which opined that a county treasurer may, upon approval of the board of county commissioners, under the authority of 62 O.S. 87 (1981), deposit ad valorem tax receipts on a time deposit basis pending their apportionment to the respective school districts in the county.

¶9 Your third inquiry asks if a county treasurer may apportion ad valorem tax collections attributable to school districts on a basis more frequently than on a monthly basis. Title 68 O.S. 24209 (1981) provides, in this regard:

"At the end of each calendar month the county treasurer shall apportion all collections for said month, and distribute the same among the different funds to which they belong."

¶10 68 O.S. 24210 provides that, after apportionment is made by the county treasurer pursuant to 68 O.S. 24209, he shall transmit a statement of the amount apportioned each public entity to the county clerk, who shall then issue a warrant in the proper amount to the treasurer of each respective entity.

¶11 The provisions of 68 O.S. 24209 were previously reviewed in A.G. Opin. No. 82-110 and found to prohibit the implementation of any disbursement routine which permitted distribution at any time after the end of each calendar month. However, your inquiry comes from a different perspective, asking if 68 O.S. 24209 prevents more frequent apportionment, where practically feasible and when all related statutory conditions are met, is forbidden by 68 O.S. 24209.

¶12 The cardinal rule for construction of statutory promulgations is to ascertain the intention of the Legislature in enacting the statutes. *Jackson v. Ind. School District No. 16, Payne County*, 648 P.2d 26 (Okl. 1982). Statutory provisions, in general, should be construed so as to give all their statements sensible construction, bearing in mind at all times the evils to be avoided and the remedy afforded. *AMF Tuboscope Co. v. Hatchel*, 547 P.2d 374,379 (Okl. 1976). The long-range objectives of all tax measures is the accomplishment of good social order by providing financial support to cover the expenses of government and its programs. 3 Sands, Sutherland on Statutory Construction, 66.02 (4th ed. 1974).

¶13 As indicated in A.G. Opin. No. 82-110, 68 O.S. 24209's provisions are intended to insure a mandatory maximum time period within which the apportionment of school district ad valorem tax revenues must be made to the respective districts. The evils sought to be avoided by the procedure set forth are the many fiscal uncertainties and consequences resulting from irregular apportionments separated by time periods greater than one month. There is no indication that more frequent apportionment, where practically feasible and when all related statutory conditions are met, is forbidden by 68 O.S. 24209.

¶14 Your final question asks what method a county treasurer should use to determine sums due school districts from interest earned on ad valorem tax revenues. Title 70 O.S. 691 (1981), governing such sums, does not prescribe that any particular methods be used to determine the amount due, only that the proper amounts be distributed as required. The State Auditor and Inspector, under the authority of 74 O.S. 212.1 and 74 O.S. 214 (1981), may advise county officials and prescribe uniform accounting procedures for such use in these instances.
¶15 It is, therefore, the official opinion of the Attorney General that:
1. Under the provisions of 70 O.S. 691 (1981) and the ruling of Independent School District No. I, Tulsa County v. Bd. of County Commissioners, Tulsa County, 674 P.2d 547 (Okl.1983), all county treasurers in Oklahoma must credit money earned from investment of ad valorem tax revenues temporarily in their custody, but ultimately attributable, after apportionment, to local public school districts, to the account of those respective districts.
2. County treasurers may, upon approval of the board of county commissioners, under the authority of 62 O.S. 87 (1981), deposit ad valorem tax receipts ultimately attributable to local school districts on a time deposit basis pending their apportionment to the respective school districts in the county.
3. Under the provisions of 68 O.S. 24209, 68 O.S. 24210 (1981), apportionment and distribution of ad valorem tax revenues ultimately attributable to school districts may be effected more frequently than on a monthly basis, provided all related statutory requirements are met.
4. Title 70 O.S. 691 (1981) does not specify that any particular method be used in determining sums due school districts from interest earned on ad valorem tax revenues attributable to the districts, but provides only that the proper amounts be distributed as required. The State Auditor and Inspector, under the authority of 74 O.S. 212.1 and 74 O.S. 214 (1981) may advise county officials and prescribe uniform accounting procedures for such use.

MICHAEL C. TURPEN
ATTORNEY GENERAL OF OKLAHOMA
MICHAEL SCOTT FERN
ASSISTANT ATTORNEY GENERAL
¶0 The Attorney General has received your request for an official opinion asking, in effect: 
Once the budget for the county has been approved by the County Excise Board, can the Board of 
County Commissioners transfer funds from an account other than the one authorized by the 
budget, in a situation that is not immediately urgent?

¶1 Title 62 O.S. 461 (1981), governs the transfer of money from an appropriation account or department 
of county government. It states in pertinent part:

"If additional or supplemental needs exist in any department or appropriation account of a 
county, school board of education or municipal government as to any item or items of 
appropriation therefor, that are immediately urgent, and there exists in any other 
appropriation account or department of the government unexpended and unencumbered 
balances of appropriations of less immediately urgent need, the duly-constituted head of 
such department or officer in charge of an account needing additional or supplemental 
appropriations, shall make a written request for transfer of appropriation balance or any 
portion thereof to the governing body. The written request for transfer shall set forth such 
additional or supplemental needs and the occasion for such needs, together with detail of 
account items and the amount of each item proposed to be canceled, and the written 
consent of the department head or officer in charge of the account from which the 
appropriation or any portion thereof is to be canceled. The approval of the request for 
transfer by the governing body, without other formality, shall effect cancellation of 
appropriations in the items and amounts less urgently needed and increase in like total 
sum to the appropriation accounts or department by items and amounts for such 
immediately urgent needs." (Emphasis added).

¶2 A rule of statutory construction is where the language of a statute is plain and unambiguous, and its 
meaning clear and no occasion exists for rules of construction, the statute will be accorded the meaning 
as expressed by language therein employed. Cave Springs Public School Dist. I-30 of Adair County v. 
Blair, 613 P.2d 1046 (Okl. 1980).

¶3 Clearly, under 62 O.S. 461 (1981), any appropriation account or any department of a county can 
request transfer of money only from one account or department to another account or department when 
the need is of an "immediately urgent" nature. Such a transfer cannot occur when the need is not 
"immediately urgent."

¶4 If an appropriation account or a department of a county does have a need that is "immediately urgent," 
and there exists an appropriation account or a department of the county with unencumbered and 
unexpended balances "of less immediately urgent need," the department with the urgent need can 
request a transfer of money under 62 O.S. 461 (1981). This statute prescribes a procedure to be used 
when requesting a transfer of funds.
¶5 The request for a transfer of funds shall be in writing, setting forth the additional needs and the occasion for such needs. The request must contain details of account items and the amount of each item proposed to be canceled. In addition, the request must have the written consent of the department head or officer in charge of the account from which the appropriation is to be canceled.

¶6 Such a request must be approved by the governing board of the county, the Board of County Commissioners. Approval of the transfer "without other formalities," shall result in cancellation of the appropriations of the items and accounts of less immediately urgent need and increase the appropriations of the items and accounts of immediately urgent need. Section 62 O.S. 461 further provides that the clerk of the governing body shall notify the clerk of the county excise board, the treasurer, and the department(s) affected by the action, so they may adjust their accounts accordingly.

¶7 It is, therefore, the official opinion of the Attorney General that 62 O.S. 461 (1981) only permits the transfer of funds from a department or appropriation account of a county when there exists a need that is immediately urgent and there exists another appropriation account or department of the county with unexpended and unencumbered funds of less immediately urgent need.

MICHAEL C. TURPEN
ATTORNEY GENERAL OF OKLAHOMA
RICHARD MILDREN
ASSISTANT ATTORNEY GENERAL
¶0 The Attorney General has received your request for an official opinion asking:

"1. Is a county required to utilize the competitive bidding procedures established by 19 O.S. 1500 - 19 O.S. 1505 (1984), when acquiring insurance coverage for county employees?" and "2. If the provisions of 19 O.S. 1500 - 19 O.S. 1505 (1984), do not apply, may a county enter into a contract to acquire insurance coverage for county employees for a period in excess of one year?"

¶1 We do not find any procedures provided by statutory provisions that would require the use of competitive bidding when acquiring insurance coverage for its employees by a county other than possibly 19 O.S. 1500 through 19 O.S. 1505 (1984). Thus, we begin our examination of your questions by reviewing the bidding procedures established under 19 O.S. 1500 - 19 O.S. 1505 (1984).

¶2 In 1982, the Oklahoma Legislature established a procedure for counties in acquiring the necessary items for their use. See, 19 O.S. 1500 - 19 O.S. 1505 (1984).

¶3 Title 19 O.S. 1501 (1984), places upon the county purchasing agent the duty to make all purchases paid from county funds for the various departments, offices and employees of the county. Subsection 3 states that "a county shall make purchases and rental or lease purchase agreements only after following the bidding procedures as provided by law[.]"

¶4 In addition, Subsection 3 provides for exceptions from the statutorily established bidding procedures. For purposes of this Opinion, we are assuming that a particular acquisition of insurance coverage will not fall into one of these exceptions.

¶5 Title 19 O.S. 1505 (1984) establishes a bidding procedure to be used in certain circumstances. This statute states, in relevant part:

"The following procedures shall be used by counties for the requisition, purchase, lease purchase, rental, and receipt of supplies, materials, and equipment for the maintenance, operation, and capital expenditures of county government unless otherwise provided for by law." (Emphasis added).

¶6 Answering your first question requires a determination of what is the acquisition of insurance coverage for county employees. If such an acquisition is the acquisition of "supplies, materials and equipment for the maintenance, operation, and capital expenditure of county equipment," then the county is required to utilize the procedure established by 19 O.S. 1505 (1984). If not, then the county is not required to utilize that procedure.

¶7 We note that there is no statutory definition of supplies, materials, equipment or capital expenditures in the statutes governing county purchasing procedures. Nor do the statutes define the acquisition of an insurance contract. See, 19 O.S. 1500 - 19 O.S. 1505 (1984).

¶8 In Attorney General Opinion No. 84-201, we examined the nature of the acquisition of an insurance contract by the Oklahoma Turnpike Authority in light of the Central Purchasing Act, 74 O.S. 85.12 et seq. (1981), as amended. In that Opinion, we determined that the acquisition of an insurance contract was the acquisition of a service by the purchasing entity. This determination was based upon an understanding of the common meaning of an insurance contract plus the statutory definition for "services" in the Central Purchasing Act. Using the same analogy, the acquisition of an insurance contract by the county would not be the acquisition of supplies, materials or equipment.
Another rule of statutory construction is the maxim “expressio unius est exclusio alterius,” which means the mention of one thing in a statute implies the exclusion of another. *Hardesty v. Andro Corporation Webster Division*, 555 P.2d 1030 (Okl. 1976). While this maxim is to be exercised with great caution and is merely an auxiliary rule of statutory construction, this rule seems appropriate in this situation. The failure of the legislature to include items such as an insurance contract in 19 O.S. 1505 (1984), implies that these items would be excluded from the statutory provisions. Thus, a county is not subject to the provisions of the County Purchasing Act, 19 O.S. 1500 through 19 O.S. 1505 (1984), when acquiring insurance coverage for the county and its employees.

Your second question can be answered by an examination of Article X, Section 26 of the Oklahoma Constitution, which states:

“No county, city, town, township, school district, or other political corporation, or subdivision of the State, shall be allowed to become indebted, in any manner, or for any purpose, to an amount exceeding, in any year, the income and revenue provided for such year, without the assent of three-fifths of the voters thereof, voting at an election, to be held for that purpose.” (Emphasis added).

This constitutional provision only permits a county to enter into contracts payable from the revenues and income of that year, unless agreed upon by a three-fifths (3/5) vote of the people voting for that purpose. *See, Boardman Co. v. Board of Com’rs. of Ellis Co.*, 276 P. 474 (Okl. 1929); *Garvin Co. v. Lindsay Bridge Co.*, 124 P.329 (Okl. 1912). Thus, a county could only enter into a contract for one year unless agreed upon by three-fifths (3/5) vote of the people voting for that purpose.

It is, therefore, the official opinion of the Attorney General that:

1. A county is not required to utilize the competitive bidding procedures established in 19 O.S. 1505 (1984), when acquiring insurance coverage for the county and/or its employees.
2. Article X, Section 26 of the Oklahoma Constitution permits a county to enter into a contract to acquire insurance coverage for county employees only for one year, payable from revenues and income of the same contracting year. However, Article X, Section 26 of the Oklahoma Constitution would allow a county to enter into a contract to acquire insurance coverage for an undetermined number of years, if three-fifths (3/5) of the voters of said county approve such a transaction at an election held for that purpose.
¶0 The Attorney General has received your request for an official opinion asking:

"1. Are counties required to bid the purchase of computer hardware and/or software (assuming none of the statutory exemptions apply)?

"2. Would the answer to question one be different if the equipment is acquired under a rental or lease-purchase agreement?

"3. Must 'computer services' be bid by county government?

"4. If a computer information service company provided computer services including software and hardware for a monthly fee, or an instrument fee, should it be bid?"

¶1 Effective on January 1, 1983, the Oklahoma Legislature imposed upon all the counties in the State a county purchasing act, codified at 19 O.S. 1500 et seq. (1985). The answers to your questions must be found, if at all, under that act, since these are the only State statutes imposing competitive bidding requirements upon county government for any type of procurement, excepting only the construction of public works, which is governed by the Public Competitive Bidding Act of 1974. See 61 O.S. 101 et seq. (1981), as amended. For purposes of this opinion, it is assumed that the Public Competitive Bidding Act of 1974 does not apply to the types of contracts about which you have raised questions.

I. Purchase, rental and lease purchase of computer hardware and software by counties.

¶2 Your first two questions may logically and properly be treated together, considering the language of the county purchasing act. You wish to know whether, in the absence of statutory exemption, the purchase, rental or lease-purchase of computer hardware and computer software constitutes a transaction subject to the competitive bidding requirements of the county purchasing law.

¶3 The circumstances in which competitive bidding on contracts is required by county government are specified in great detail at 19 O.S. 1505 (1985), the pertinent parts of which state:

"The following procedures shall be used by counties for the requisition, purchase, lease-purchase, rental, and receipt of supplies, materials, and equipment for the maintenance, operation, and capital expenditures of county government unless otherwise provided for by law.

* * *

"B. The bid procedure for selecting a vendor for the purchase, lease-purchase, or rental of supplies, materials, and equipment used by a county shall be as follows:

* * *

"2. Bids shall be solicited by mailing a notice to all persons or firms who have made a written request of the county purchasing agent that they be notified of such bid solicitation and to all other persons, or firms who might reasonably be expected to submit bids. Notice of solicitation of bids shall also be published one time in a newspaper of general circulation in the county.

* * *

"4. The board of county commissioners, in an open meeting, shall open the sealed bids and compare them to the state contract price. The board of county commissioners shall select the lowest and best bid within thirty (30) days." (Emphasis added).
The language quoted above is simple, plain and free of ambiguity. It must be accorded the regular sense of the words as though they had been used in ordinary conversation. State ex rel. Cartwright v. Georgia-Pacific, 663 P.2d 718 (Okl. 1983). Thus read, the statute presents no basis for distinction between contracts for purchase, contracts for rental or contracts for lease purchase. All are subject to the bidding requirements of the statute, providing their object is the acquisition of "supplies, materials, and equipment for the maintenance, operation, and capital expenditures of county government."

Consequently, each of your first two questions must be answered affirmatively, providing that computer hardware and/or software are properly counted among the commodities specified in the act. Those commodities are not defined in the act, though the ordinary meaning of the terms would appear to be sufficiently broad to encompass the computer needs of the counties.

We need not speculate, however, regarding the propriety of including the items specified in your question within the classes designated in the act, because the terms in question have been defined elsewhere in Oklahoma statutes. Those definitions are applicable to the questions presented here, and instruct that computer hardware and software are included by the terms used. 25 O.S. 2 (1981). The definitions are found in the Oklahoma Central Purchasing Act, 74 O.S. 85.1 et seq. (1981), and provide, at 74 O.S. 85.2:

"(4) The terms 'materials' and 'supplies' include all property except real property acquired by a state agency for its use or consumption, except equipment;

"(5) 'Equipment' means all personal property acquired by a state agency for its use which is in the nature of a tool, device or machine and shall be deemed to include all personal property used or consumed by a state agency and not included within the category of materials and supplies[."

Inasmuch as the statutory definitions of materials, supplies and equipment are so broad as to include all property except real estate, and assuming that computer hardware and software are not real estate, it follows that the answers to your first two questions must be that both kinds of contracts you contemplate are subject to the competitive bidding requirements of 19 O.S. 1505 (1985).

II. Bidding requirements and the distinction: Computer services vs. Computer equipment/material/supplies.

As with your first two questions, it is also logical and appropriate to treat your last two questions together. In question number three you have asked whether computer services are subject to statutory bidding requirements, and in number four you add to the "service" contract the provision of the computer hardware and software which, it has already been observed above, must be acquired on competitive bids.

The distinction between contracts for labor, on the one hand, and for tangible items on the other, is important in numerous areas of Oklahoma law. See, e.g., 12A O.S. 2-101 et seq. (1981); 51 O.S. 24.3 (1985); 12 O.S. 936 (1981). The distinction is no less important to the questions at hand, because the county purchasing act does not apply to contracts for services to be rendered to county government, by virtue of a gap in the coverage of the act recognized by previous opinions of the Attorney General. See, A.G. Opin. No. 85-45.

It is not possible, of course, for a formal opinion of the Attorney General to definitively rule whether a particular contract is a pure services contract, a pure contract for materials, supplies or equipment, or one in which these objects are mixed. That would require resolution of factual questions. Nor does your letter provide a factual basis for making such judgments in any event. However, if we assume that your third question is concerned with a pure contract for services, not involving the transfer to a county of the use of any tangible property, then it is possible to determine, definitively, that such a contract need not be competitively bid as provided in the county purchasing act, and consistent with the reasoning of A.G. Opin. No. 85-45.

As to your last question, if it is assumed that the contract in question is purely for the acquisition by the county of the use of computer hardware and software, then it must be competitively bid in accordance with the answers given to your first two questions. However, your question makes reference to a "computer information service company" and an "instrument fee," both of which terms strongly suggest that you are concerned with the applicability of bidding requirements to contracts transferring both tangible personal property and labor or services.
Recently the Oklahoma Supreme Court has squarely confronted the question of how to analyze a case in which a contract involves both a sale of property and the provision of services, in situations where the law requires that the contract be classified as one type or the other. In *Gilbert Central Corp. v. State of Oklahoma*, 57 O.B.A.J. 788 (Okl. March 25, 1986), the issue arose in a case involving the propriety of certain governmental procurement practices under 51 O.S. 24.3 (1985). In *Gilbert Central*, the Court elected to apply the same test for such distinctions as that applicable to determine whether a contract constitutes a “transaction in goods” for purposes of the Uniform Commercial Code, and adopted the approach to the issue utilized by the court in the case of *Bonebrake v. Cox*, 499 F.2d 951 (8th Cir. 1974).

In *Bonebrake*, the 8th Circuit Court of Appeals distilled its method for analyzing this type of question from the rather large body of cases preceding its decision, stating:

”[T]he cases presenting mixed contracts of this type are legion. The test for inclusion or exclusion is not whether they are mixed, but, granting that they are mixed, whether their predominant factor, their thrust, their purpose, reasonably stated, is the rendition of service, with goods incidentally involved (e.g., contract with artist for painting) or is a transaction of sale, with labor incidentally involved (e.g., installation of a water heater in a bathroom).” *Id.* 499 F.2d at 960 (citations omitted).

From the foregoing, it can be said, at the very least, that where the predominant objective of a contract between a county government and a supplier of computer technology is the acquisition of computer hardware and software for the use of the county, the contract is for the acquisition of materials, supplies or equipment, notwithstanding the services also provided by the vendor. Such a contract is subject to bidding under the county purchasing act.

It will only be in the very rare case where the hardware or software obtained is altogether incidental to the services provided by a vendor that a county might be able to justify forbearance from competitive bidding under the act. This is especially the case under this type of statutory scheme which must be strictly followed in all cases to which it might be applicable. See, e.g., *Carpet City, Inc. v. Stillwater Municipal Hosp. Auth.*., 536 P.2d 335 (Okl. 1975).

It is, therefore, the official opinion of the Attorney General that:

1. Counties are required to bid the purchase of computer hardware and/or software by the provisions of the county purchasing act, 19 O.S. 1500 et seq. (1985), assuming none of the statutory exemptions apply;
2. The answer given above is no different if the equipment is acquired under a rental or lease-purchase agreement;
3. A contract for pure “computer services” not involving the transfer to or use by the county of any equipment, materials or supplies need not be bid under the county purchasing act; and
4. A contract with a computer information service company for the provision of computer services for a monthly fee or an instrument fee, including the transfer to and use by the county of computer software and hardware, must be competitively bid under the county purchasing act, assuming none of the statutory exemptions applies, unless the hardware and software received and used by the county are altogether incidental to the services provided.

MICHAEL C. TURPEN
ATTORNEY GENERAL OF OKLAHOMA
JAMES B. FRANKS
ASSISTANT ATTORNEY GENERAL
CHIEF, TORT DEFENSE DIVISION
¶0 The Attorney General has received your request for an official opinion asking, in effect:
1. Whether a family in possession of property on a contract for deed should be granted a homestead exemption from ad valorem taxes; and
2. Whether, once the County Assessor has granted a homestead exemption on a contract for deed, the Assessor can revoke the exemption, if the Assessor finds the grant of a homestead exemption was erroneous.

¶1 Your request requires us to consider whether a prior opinion, Attorney General Opinion No. 71-271, holding that a buyer under a contract to purchase real estate did not have a sufficient ownership interest to qualify for a homestead exemption under the then relevant statutes, would still be valid, in view of the passage, in 1976, of a statute which extends certain rights to holders of contracts for deed that were not afforded by prior law. Laws 1976, c. 70, 1, effective April 26, 1976, codified as 16 O.S. 11A (1987).

I.

¶2 Your first question asks whether a family in possession of property under a contract for deed qualifies for homestead exemption from ad valorem taxes.

¶3 To determine the interest which a taxpayer must have to qualify for the homestead exemption, we look to 68 O.S. 2406 (1981) (definition of homestead), and 68 O.S. 2409.1(A)(3) (1981) (continuation of homestead exemption). The first sentence of 68 O.S. 2406 requires that a homestead be the actual residence of a natural person who is a citizen of the state, provided the “record actual ownership of such residence be vested in such natural person residing and domiciled thereon.” The statutory definition of homestead in 68 O.S. 2406 contains additional language which refers back to the requirement of “record actual ownership.” The statute provides, for example, that the surviving spouse and children of a deceased “shall be considered record owners of the homestead where the title of record in the office of the county clerk on January 1 is in the name of the deceased.” In all other cases, the “deed or other evidence of ownership” must be of record in the office of the county clerk on January 1 to enable the resident to qualify for the homestead exemption. (Emphasis added).

¶4 The relevant language of 68 O.S. 2406, defining homestead, recurs in 68 O.S. 2409.1(A)(3), which provides that once granted, a homestead exemption shall stay in effect only so long as (1) the record of actual property ownership is vested in the taxpayer; (2) the instrument of ownership is on record at the county clerk’s office; and (3) the owner-taxpayer qualifies in all other respects for the homestead exemption.

¶5 The earlier opinion ( A.G. Opin. No. 71-271 ) reviewed Oklahoma case authorities and found that those cases which have considered the definition of “ownership” have generally equated that term with “title.” Based on those authorities, the opinion concluded:
Record actual ownership referred to in the statute means title or record title. In other words, the applicant must have record title to the property, and this record title must be on file no later than January 1.

A.G. Opin. No. 71-271, issued June 4, 1971. (Emphasis added). That Opinion proceeded to hold that under traditional common law concepts as applied in Oklahoma, a purchaser under a contract for deed did not have record title to the property in question, and therefore could not qualify for the homestead exemption from ad valorem taxes.

¶6 The validity of the holding in A.G. Opinion No. 71-271 may have been negated by the subsequent enactment, in 1976, of a statute requiring that contracts for deed, under certain circumstances, be treated as mortgages. 16 O.S. 11A (1987) (hereafter, the Constructive Mortgage Statute). The impact of the Constructive Mortgage Statute must be considered because, in Oklahoma, statutes specifically provide that mortgages are liens, and that liens transfer no title to the property subject to the liens. 42 O.S. 1, 42 O.S. 5, 42 O.S. 10 (1981). Thus, if a person has record title to property on which he resides, he is not rendered ineligible for the statutory homestead exemption simply because a mortgage lien is placed on the property. If the Constructive Mortgage Statute operates to create a mortgage interest in the seller when parties enter into a contract for deed to finance the acquisition of real property, then, assuming the contract for deed is filed of record in the county courthouse, the purchaser's interest would constitute "record actual ownership" and he could qualify for the homestead exemption under 68 O.S. 2406 (1981).

¶7 Title 16 O.S. 11A (1987) provides as follows:

All contracts for deed for purchase and sale of real property made for the purpose or with the intention of receiving the payment of money and made for the purpose of establishing an immediate and continuing right of possession of the described real property, whether such instruments be from the debtor to the creditor or from the debtor to some third person in trust for the creditor, shall to that extent be deemed and held mortgages, and shall be subject to the same rules of foreclosure and to the same regulations, restraints and forms as are prescribed in relation to mortgages. No foreclosure shall be initiated, nor shall the Court allow such proceedings, unless the documents have been filed of record in the county clerk's office, and mortgage tax paid thereon, in the amount required for regular mortgage transactions.

(Emphasis added).

¶8 For the following reasons, we conclude that 16 O.S. 11A (1987) changes traditional common law concepts relating to contracts for deed, and makes the homestead exemption available to taxpayers holding property under certain contracts for deed. Because of this statutory change A.G. Opin. No. 71-271 should no longer be relied upon.

¶9 First, the long title of the statute supports the conclusion that contracts for deed, when given for the purpose of securing the payment of money and establishing an immediate right of possession, shall be treated like mortgages for all purposes. The Oklahoma Constitution requires that the subject of every act be clearly set forth in the title, Okla. Const. Article V, Section 57, and the Oklahoma Supreme Court has construed this provision to require that "the purpose of an act be clearly expressed in its title." Irwin v. Irwin, 433 P.2d 931, 934 (Okl. 1965) (Emphasis added). The title of an act must be construed with reference to the language which is used in the title itself, and not with reference to other language contained in the body of the statute, Oklahoma City v. Prieto, 482 P.2d 919 (Okl. 1971).

¶10 The long title of the Constructive Mortgage Statute is: "An act relating to conveyances; providing that contracts for real property shall be treated as mortgages . . ." (Emphasis added). There is no indication in the title that contracts for real property are to be treated like mortgages only for certain purposes. Rather, the title supports a broad construction under which a purchaser of property who takes possession under a
contract for deed has the same interest in that property as a purchaser who gives a purchase money mortgage back to his lender: legal title subject to a mortgage lien.

¶11 Second, our conclusion that the Legislature intended to make the homestead exemption available to purchasers in possession of real property under contracts for deed is supported by the requirement that, as a statute in derogation of common law, the Constructive Mortgage Statute must be "liberally construed with a view to effect its object and to promote justice." 25 O.S. 29 (1981). A contract for deed is often viewed as a substitute for a purchase money mortgage as a means of financing the acquisition of real estate. However, prior to the enactment of the Constructive Mortgage Statute in 1976, those purchasing property under contracts for deed experienced many hardships which were not imposed on purchasers who financed their acquisitions through mortgages. These hardships included the rule, under traditional law, that a defaulting purchaser under a contract for deed could be removed from possession through an action for ejectment; the purchaser in such a situation had no right to redeem, and a forfeiture often resulted when the purchaser, prior to his default, had made substantial payments toward the purchase price of the property. Further, a purchaser under a contract for deed was not entitled to the benefits of the homestead exemption from ad valorem taxes. In contrast, a purchaser of real property who gave a purchase money mortgage back to the lender had a right to redeem his property, and could not be removed from possession until the lender had complied with all the statutory procedures governing mortgage foreclosures. See, e.g., Coursey v. Fairchild, 436 P.2d 35 (Okla. 1967). And, a purchaser who took possession of real property under a purchase money mortgage could qualify for the homestead exemption from ad valorem taxes.

¶12 Construing the Constructive Mortgage Statute broadly to "promote justice," 25 O.S. 29 (1981), we conclude that the statute is intended to eliminate the unfair burdens imposed under common law, on purchasers who used contracts for deed to finance their acquisitions of real property, and to place those purchasers on the same footing as those financing their acquisitions through purchase money mortgages.

¶13 Third, the Oklahoma Supreme Court has construed 16 O.S. 11A (1987) broadly, to equate contracts for deed with purchase money mortgages. In Smith v. Frontier Federal Savings and Loan Ass'n., 649 P.2d 536 (Okl. 1982), the Supreme Court addressed a fact situation where the borrowers (the Smiths) had executed a mortgage with a savings and loan which contained a "due on sale" clause. The "due on sale" clause provided that if the Smiths transferred any interest in the property, the lender would have the option of declaring the entire unpaid balance due and payable. The issue arose as to whether the "due on sale" clause was triggered when the Smiths sold the property to a third party, Valentine, under a contract for deed. The Court held:

[Under 16 O.S. 11A (1981)] . the contract for deed . . . must be regarded as a mortgage.... Since the transaction was by statute a purchase money mortgage, equitable title passed to the Valentines even though the Smiths purported to retain title pending payment in full. The effect of the appellants' contract is that the Smiths have sold the property in question to the Valentines, retaining only a security interest; and that is the type of situation in which the due on sale clause may be invoked.

Id. at 538 (Emphasis added). It is clear that the Court held that, under 11A, the contract for deed would be treated as a purchase money mortgage, and the rights of the parties would be determined by mortgage law concepts.

¶14 In holding that a purchaser who takes possession under a contract for deed may qualify for the homestead exemption from ad valorem taxes, we emphasize that the requirements of 68 O.S. 2406 (1981) must nevertheless be satisfied. Under that statute, the contract for deed must be filed of record in the county courthouse. Further, the individual claiming the homestead exemption must be actually residing on the real property for which the homestead exemption is sought.
II.

¶15 Your second question is as follows: Once the assessor has granted a homestead exemption on a contract for deed, can the assessor revoke the exemption, once the assessor finds that the grant of a homestead exemption was erroneous?

¶16 In your opinion request, you indicate that this question may be moot by our holding above that a purchaser who takes possession under a contract for deed may qualify for the statutory exemption from ad valorem taxes. However, there may be instances where a county assessor, who has granted a homestead exemption to a purchaser under a contract for deed, wishes to revoke that exemption because the purchaser is no longer residing on the property, or for some other valid reason. Accordingly, we briefly describe below the procedures which should be followed to revoke a homestead exemption.

¶17 In A.G. Opinion No. 72-102, the Attorney General addressed the issue of whether a county assessor could correct an error relating to an improper allowance of a homestead exemption. That Opinion addressed only the situation which arises when the assessor wishes to correct the error after the assessor has delivered the tax rolls to the county treasurer. The Attorney General held that, in that situation, the county assessor can seek a certificate from the Board of Tax Rolls Corrections, pursuant to the provisions of 68 O.S. 2479 (1971), now codified as 68 O.S. 2479 (1981). The assessor can seek such a certificate only in those cases where the ad valorem taxes for the year in question have not yet been paid or where there has been no attempt to make the ad valorem tax payments. In the event that the Board of Tax Roll Corrections determines that a homestead exemption has been improperly granted, the board issues a "Certificate of Error" to the county treasurer, who alone is authorized to make appropriate changes to the tax rolls to correct the error. 68 O.S. 2479 (1981).

¶18 The issue arises as to whether a county assessor may revoke a homestead exemption prior to the time that the tax rolls have been delivered to the county treasurer. We find that, in such a case, the assessor has the power to revoke a homestead exemption, which he determines to have been erroneously granted, by virtue of 68 O.S. 2409.1(A)(3) (1981). As discussed previously, that statute provides that a homestead exemption can continue in effect only if (1) the record of actual property ownership remains vested in the taxpayer; (2) the instrument of ownership is on record in the county clerk’s office; and (3) the owner-taxpayer is in all other respects entitled by law to the homestead exemption. It follows from this statute that the county assessor has the implicit power to revoke an exemption if he determines that any one of these statutory conditions is not present.

¶19 It is, therefore, the official opinion of the Attorney General that:

1. Based on the provisions of 16 O.S. 11A (1987), a purchaser of real property under a contract for deed qualifies for the statutory homestead exemption from ad valorem taxes, authorized under 68 O.S. 2406 (1981), providing (1) the contract for deed was made for the purpose of receiving the payment of money and for the purpose of creating an immediate and continuing right to possession of the real property; (2) the contract for deed is filed of record in the county courthouse; and (3) the purchaser under the contract for deed actually resides on the property.
2. When a county assessor has granted a homestead exemption and subsequently discovers that the grant of the exemption was erroneous, he may revoke the exemption, provided he complies with the applicable statutes, 68 O.S. 2479 (1981) and 68 O.S. 2409.1(A)(3) (1981).
3. Attorney General Opin. No. 71-271 is no longer valid, in light of the statutory change enacted in 16 O.S. 11A (1987), and should no longer be relied upon in the determination of whether purchasers under contracts for deed qualify for the homestead exemption from ad valorem taxes.

ROBERT H. HENRY
ATTORNEY GENERAL OF OKLAHOMA
ROBERT A. BUTKIN
ASSISTANT ATTORNEY GENERAL
The Attorney General has received your request for an official opinion asking, in effect:
1. May a county assessor assess the value of personal property without notification to the taxpayer?
2. May a county assessor apply a penalty to an assessment without notifying the taxpayer?
3. Should only the taxpayers who turn in accurate and timely itemizations of personal property be assessed?

I.

1. In your first question you ask whether a county assessor may assess the value of personal property without notification to the taxpayer.

2. In answering your question, it should first be noted that the statutorily required procedure for ad valorem taxation of property within a county involves several distinct steps, and the responsibility for carrying out those steps is divided among several county officers. Clearly, at the end of the taxation procedure the county treasurer is required to mail to the taxpayer a notice which separately states the amount of ad valorem taxes assessed against the taxpayer’s real and personal property. See, 68 O.S. 24201 (1981). Your question is concerned, however, with the earliest step of the taxation process; that is, the “assessment,” or initial determination by the assessor of the value of the property to be taxed. See, Grubb v. Johnson Oil Refining Co., 179 P.2d 688 (Okla. 1947).

3. We have examined the statutes in question, and find no per se requirement that taxpayers be notified by the assessor of the amount of their personal property assessment. However, it is clear from the statutes governing ad valorem taxation that the Legislature contemplated that the individual taxpayer would be aware of the value, for ad valorem tax purposes, placed on his or her personal property. Title 68 O.S. 2431(b) (1981) provides, in essence, that all taxpayers must list their personal property with the county assessor prior to March 15, of any given year. Thereafter, 68 O.S. 2460 (1987) provides:

In any case where the county assessor shall increase the valuation of any property above that returned by the taxpayer . . . the county assessor shall notify in writing the person in whose name any such property is listed, giving the amount of such valuation as increased.... In all cases where notice by mail is required under this section, the same shall describe the property with sufficient accuracy so as to notify the taxpayer as to the property included, together with the assessed value of the property.

(Emphasis added).

4. Section 2460 further provides that the taxpayer shall have twenty days from the date of mailing of such notice in which to file a written complaint, specifying his grievances regarding the increase in valuation. Clearly, 68 O.S. 2460 requires that the taxpayer be given notice of any increase in valuation of his or her
property. However, where the county assessor is not increasing the valuation of property above that returned by the taxpayer, we find no requirement that the county assessor give notice of the amount of assessment of the taxpayer's personal property.

¶5 It should be noted, however, that 68 O.S. 2437 (1981) provides that if any personal property is not listed with the county assessor on or before March 15 of any year, the county assessor shall proceed, as soon as the omission is discovered, to ascertain and estimate from the best information obtainable, the amount and value of such property. 68 O.S. 2437 continues, at subparagraph (c):

No assessment of personal property not listed with County Assessor shall become final until ten days after the County Assessor has mailed to the last known address of the person, firm, association, corporation or company he believes to be the owner, or to the person in charge of such property, a copy of the assessment sheet upon which such property is listed, and which assessment sheet shall show a reasonable itemization and description for the property assessed and the value thereof, and shall show that the list and assessment was made by the County Assessor.

(Emphasis added).

¶6 As in the case where the county assessor increases the valuation of personal property above that returned by the taxpayer, 68 O.S. 2460 provides that: "complaint in like manner may be filed by any taxpayer where, pursuant to the authority contained in 68 O.S. 2437 of this Code, the county assessor has added property not listed by the taxpayer."

¶7 Clearly, then, the county assessor may not assess personal property without notification to the taxpayer, unless the county assessor has accepted as correct the list of personal property provided by the taxpayer to the assessor and its valuation.

II.

¶8 In your second question you ask whether a county assessor may apply a penalty to an assessment without notifying the taxpayer. Although you do not reference any particular penalty provision within the statutes, we note the penalties provided, for instance, at 68 O.S. 2431, supra, and 68 O.S. 2434. Pursuant to these statutes, as well as any others which may be applicable, the resolution of the method by which a county assessor may apply a penalty to an assessment is dependent not only upon the language of the particular statute involved, but upon factual considerations relating to the general duty to provide taxpayers due process under the Oklahoma and United States Constitutions.

¶9 With respect to 68 O.S. 2434, that statute specifically provides that where the county assessor or the county board of equalization requests a taxpayer to furnish additional information which may be reasonably necessary to enable the county officials to assess the taxpayer's property, a ten percent penalty must be applied to the value of the property. The statute requires, however, that the penalty may not be applied until the taxpayer has received ten days' notice of the intention to apply it, and has had an opportunity to be heard. Where such notice has not been given, it has been held that the county assessor is without authority to impose the penalty in the first instance, or at any other time. In re Oklahoma Press Pub. Co.'s Taxes, 192 P.2d 1011 (Okla. 1948).

¶10 However, where there is no specific statutory procedure for notifying the taxpayer of a penalty, the rule, in general, is different. Thus, pursuant to statutes such as 68 O.S. 2431, supra, wherein a penalty in the amount of a specific percentage of the assessed value of the property is provided, but no specific provision is made as to notice, we must examine the general rules governing due process in taxation. (Note, it has been held that the penalty provisions of 2431 are applicable both to 68 O.S. 2431 assessments where a taxpayer's list of personal property is delinquent, and to assessments under 68 O.S. 2437, where the assessor seeks out and lists omitted property. Grubb, supra.)
¶11 The United States Supreme Court has long held that:

[I]f the legislature of the state, instead of fixing the tax itself, commits to the subordinate body the duty of determining whether, and in what amount, and upon whom, the tax shall be levied, due process of law requires that at some stage of the proceedings, before the tax becomes irrevocably fixed, the taxpayer must have the opportunity to be heard, of which he must have notice.


¶12 Similarly, in *Security Trust and S.V. Company v. Lexington*, 203 U.S. 323, 27 S.Ct. 87, 51 L.Ed. 204 (1906), the Supreme Court held that before the tax could actually be enforced or during the process of enforcement the taxpayer must have an opportunity to be heard as to its validity and extent. In that case, the Court noted that there was no statutory notice procedure, but held that the State court had afforded to the taxpayer full opportunity to be heard on the question of the validity and the amount of the tax, and, after such an opportunity, had rendered a judgment which provided for the enforcement of the tax. The Court held it was immaterial whether the opportunity to be heard which was afforded to the plaintiff was pursuant to the provisions of some statute, or by the holding of the Court that the plaintiff has such right in a trial of a suit to enjoin the collection of the tax. 51 L.Ed. at 208.

¶13 In Oklahoma, a similar rule has been repeatedly applied. *See, Bonaparte v. American Vinegar Manufacturing Company*, 17 P.2d 441 (Okla. 1932), holding due process of law is shown when opportunity is conferred to invoke the equal protection of the law by judicial proceedings appropriate for the purpose and adequate to secure the end and objects sought to be obtained. *In re Thomas’ Estate*, 136 P.2d 929, 932 (Okla. 1943), cited with approval in *Grubb*, supra, held:

In respect to taxation, the "due process" provision of the Constitution, Article II, Section 7, is satisfied, if at some stage of the proceedings, either before or after assessment of a tax, the party assessed has notice thereof and has an opportunity to be heard, either before a judicial tribunal or Board of Assessment.

*See also, Rush v. Brown*, 101 P.2d 262 (Okla. 1940).

¶14 Although the foregoing indicates that due process does not require notice and an opportunity to be heard at any particular time, or during any particular stage of the proceedings, great caution should be exercised to ensure that at some stage of the proceedings adequate notice and an opportunity to be heard is provided the taxpayer. This opinion addresses only the apparent decision of the county not to provide notice by the assessor. The decision of the county as to the particular time at which such notice and opportunity should be given, and by which county officer, is beyond the scope of this opinion.

¶15 It should be noted, however, that failure to provide the taxpayer proper notice could result in the loss of tax monies to the county. *See, Hays v. Bonaparte*, 264 P. 605 (Okla. 1928), and *Chapman v. Thompson*, 288 P.2d 720 (Okla. 1955), each holding that when property has been voluntarily listed for taxation by the owner, and the valuation placed thereon by him is increased by the assessor, or by the board of equalization, without timely notice to the taxpayer, and he is thereby deprived of his right of appeal, his remedy is to pay the taxes under protest and to proceed in accordance with the provisions of law pertaining thereto. Such a procedure jeopardizes both the availability for use of county revenues and the right of the county to receive them at all. Additionally, county taxing authorities could be subject to liability under federal civil rights law for failure to provide notice.

¶16 In summary, then, there appears to be no specific duty of the county assessor to notify a taxpayer of a penalty to the assessment of the taxpayer’s property, absent specific statutory provisions that the assessor do so. However, at some point in the proceedings within the county, the taxpayer must be provided notice and an opportunity to be heard regarding the penalty. The decision as to the proper point
in the proceedings for such notice is a matter to be decided by the county taxing authorities, after proper consultation with their district attorney.

III.

¶17 In your third question you ask whether only taxpayers who turn in accurate and timely itemizations of personal property should be assessed. Title 68 O.S. 2435 (1981) provides that the county assessor shall assess and value all property, both real and personal, which is subject to assessment by him. This statute is mandatory, and allows no exceptions. Moreover, it would seem obvious that taxpayers should not be allowed to avoid taxation by failing to turn in accurate and timely itemizations of their personal property. 68 O.S. 2437 cited above makes clear that the county assessor has the authority and the mandatory duty to list and assess personal property which has not been listed by the taxpayer. Moreover, as has been held in numerous previous Attorney General Opinions, county assessors are not required by law to use any particular information, facts, figures or methods as a basis for determining the fair cash value of property, so long as the figures resulting therefrom are not arbitrary and are representative of the property's fair cash value. A.G. Opin. No. 82-145; A.G. Opin. No. 72-153.

¶18 It is, therefore, the official opinion of the Attorney General that:
1. Where a county assessor does not increase the valuation of property above that returned by the taxpayer, there is no statutory requirement that the county assessor provide notice to the taxpayer of the assessment of personal property. However, where the county assessor increases the valuation of property above that returned by the taxpayer pursuant to 68 O.S. 2460 (1987), or where the county assessor determines the value of property not listed by the taxpayer pursuant to 68 O.S. 2437 (1981), the taxpayer must be provided notice of the valuation, and an opportunity to file a complaint as to that valuation.
2. Under both the United States and Oklahoma Constitutions, due process is satisfied only if at some stage of a tax assessment proceeding, either before or after the imposition of a tax penalty, the party assessed such a penalty has notice thereof and an opportunity to be heard. Okl. Const. Article II, Section 7; U.S. Const. Amend. XIV. However, where there is no specific statute requiring notice of a penalty, such notice need not necessarily be provided by the county assessor when he or she initially applies a penalty to an assessment.
3. All taxpayers must be assessed ad valorem for personal property, regardless of whether the taxpayer has turned in an accurate and timely itemization of his or her personal property. 68 O.S. 2435 (1981).

ROBERT H. HENRY
ATTORNEY GENERAL OF OKLAHOMA
SUSAN BRIMER LOVING
FIRST ASSISTANT ATTORNEY GENERAL
¶0 Attorney General Loving has received your letter requesting an Attorney General opinion addressing, in effect, the following question:

**May interest earned on dedicated county sales taxes and the county highway fund be deposited into the county general fund pursuant to 62 O.S. 348.1 (1993) and Article X, Section 19 of the Oklahoma Constitution?**

¶1 Article X, Section 19 of the Oklahoma Constitution mandates that taxes levied for one purpose may only be used for that purpose:

> Every act enacted by the Legislature, and every ordinance and resolution passed by any county, city, town, or municipal board or local legislative body, levying a tax shall specify distinctly the purpose for which said tax is levied, and no tax levied and collected for one purpose shall ever be devoted to another purpose.

¶2 In essence you ask if Article X, Section 19 mandates that income earned on deposits of dedicated taxes may only be placed in the fund to which the tax was dedicated. Your inquiry references 62 O.S. 348.1 (1993). Section 62 O.S. 348.1 provides investment options to county treasurers and allows investment income to be placed in the general fund, sinking fund, building fund, or the fund from which the investment was made. Section 348.1 provides in pertinent part:

> Except as otherwise provided for by law, a county treasurer, when authorized by the board of county commissioners by a written investment policy, ordinance or resolution or the treasurer of any city, town, or school district, when authorized by the appropriate governing body by a written investment policy, ordinance or resolution, shall invest monies in the custody of the treasurer in:

> * * * *

> 5. county, municipal or school district direct debt obligation for which an ad valorem tax may be levied or bond and revenue anticipation notes, money judgments against such county, municipality or school district ordered by a court of record or bonds or bond and revenue anticipation notes issued by a public trust for which such county, municipality or school district is a beneficiary thereof. All collateral pledged to secure public funds shall be valued at no more than market value. **The income received from that investment may be placed in the general fund of the governmental subdivision to be used for general governmental operations, the sinking fund. the building fund. or the fund from which the investment was made.** (Emphasis added.)

¶3 The Oklahoma Sales Tax Code, 68 O.S. 1350, et seq., grants counties the authority to levy a sales tax. Sales tax may be levied for, among other things, general operations, constructing and equipping jails,
capital improvements, county roads, or any other purpose necessary to promote safety, security and the
general well-being of the people. 68 O.S. 1370 / 68 O.S. 1370.1 and 68 O.S. 1370.2 (1993). Section 68
O.S. 1370(c) provides in pertinent part:

The proceeds of any sales tax levied by a county shall be deposited in the general
revenue fund of the county and shall be used only for the purpose for which such sales
tax was designated.

¶4 The county highway fund is created to be the depository fund for monies apportioned to construct and
maintain county roads and bridges. 69 O.S. 1503(a) (1991). One source of money for the county highway
fund is the apportionment pursuant to 68 O.S. 602.1(a) (1991) which provides in pertinent part:

(1)(c) No part of such fund shall be used for any purpose other than the construction and
maintenance of county or township highways and permanent bridges in the county
receiving the fund.

¶5 The Supreme Court dealt with interest on county deposits in Independent School Distinct No. 1 of
Tulsa County v. Board of County Commissioners of Tulsa County, 674 P.2d 547 (Okla.1983). The Court
ruled that interest is an accretion or increment to the principal fund earning it and that interest earned on
deposits of school district funds could not be deposited into the county general fund. This finding was
based on a specific school funds statute, 70 O.S. 691 (1991), and on Article X, Section 19. The Court
observed at page 550:

Further, the rule of law that interest is an accretion or increment to the principal fund
earning it absent legislation, indicates this result -- for Okla. Const. Article X, Section 19 provides that no tax levied and collected for one purpose shall ever be devoted to
another purpose.

¶6 Inseparability of interest from principal was found to be applicable to municipal sales taxes in the City
of Oklahoma City v. Oklahoma Tax Commission, 789 P.2d 1287 (Okla.1990). In the Oklahoma City case,
the Tax Commission, pursuant to contract with the City, collected sales tax for the City and deposited the
collections in the Tax Commission's revolving fund. Once deposited, these collections were commingled
with other tax collections. Interest earned on investment of these monies was deposited into the State
General Revenue Fund as required by 62 O.S. 203 (1981). After deduction of the contractual retention
fee, the Tax Commission disbursed the principal amount collected for the City. However, the Commission
did not remit interest on the amount collected.

¶7 The City filed a declaratory judgment action seeking to establish its right to the interest earned on the
investment. The Tax Commission argued that interest earned by investment of municipal sales taxes
could be spent for purposes other than those for which the taxes were levied. The City asserted that
because the interest was an accretion to the principal, the interest must be used for the same purpose as
the tax. The Supreme Court held:

Because Article X, Section 19 prohibits the diversion of . . . taxes, the interest earned on
municipal sales tax revenues is properly attributable to the municipality levying the tax.”

Oklahoma City at 1292.

¶8 The Supreme Court disagreed with the Tax Commission's assertion that Application of State of
Oklahoma Building Bonds Commission, 214 P.2d 934 (Okla.1950), supported the Commission's position
that Article X, Section 19 is applicable only to the tax revenues, and not to the interest income earned
thereon. The Court observed that the issue presented in the Oklahoma City case -- whether interest
earned on a tax levy is an accretion or increment of the investment which must be expended for the same
purpose as the levied tax -- was not involved in the Building Bonds case.
¶9 In the Oklahoma City case, the Supreme Court cited Independent School District No. 1. supra, for the proposition that interest earned from taxes earmarked for a specific purpose must follow the principal. The Court rejected the Tax Commission's argument that Independent School District was distinguishable because of the presence of a statute mandating that interest follow principal:

In Independent School Dist., we held that under 70 O.S. 691 (1981) interest earned on the investment of school funds must be deposited to a school district account. The Tax Commission attempts to distinguish Independent School Dist. on the basis that a specific statute dictated that the interest follow the principal invested. We would be inclined to agree had the Court not also rested its decision on a broader and more fundamental basis, the Oklahoma Constitution. In Independent School Dist., we noted the rule of law that, absent a special statutory provision, interest is an accretion or increment to the principal fund earning it. Recognition of the rule was premised on the mandate of art. 10, 19 that taxes levied and collected for one purpose may not be devoted to another purpose.

Oklahoma City at 1291-92.

¶10 The Tax Commission also argued that Independent School District was not applicable because the interest was not an accretion to principal if legislation provides for separation of the interest from the principal. The Commission contended that 62 O.S. 203 (1981) required that interest earned on average daily bank balances be deposited to the general revenue fund. However, the Supreme Court observed that if 203 were to be interpreted to require that a tax levied for municipal purposes be diverted to State coffers, it would contravene Article X, Section 19. The Court determined that 203 was not intended to be applicable to taxes levied for a specific purpose. Likewise, the income allocation provisions of 62 O.S. 348.1 (1993) cannot be intended to be applicable to income earned on investment of taxes levied for specific purposes. In fact, 62 O.S. 348.1 recognizes this wherein it provides that it is applicable except as otherwise provided for by law. Therefore, any interest earned on dedicated taxes must follow the principal and the alternatives listed in 62 O.S. 348.1 would be inapplicable because accounting for the interest had been provided for by the Constitution.

¶11 Although related only to county bridge bonds, Attorney General Opinion No. 83-284 concludes that income from the investment of county funds may, when authorized by the Board of County Commissioners, be allocated to any of the funds listed in 348.1. To the extent that the 1983 opinion is inconsistent with this opinion, it is withdrawn.

¶12 It is therefore the official opinion of the Attorney General that Article X, Section 19 of the Oklahoma Constitution mandates that income earned on investment of dedicated taxes must be deposited with the principal and the income allocation alternatives listed in 62 O.S. 348.1 are in inapplicable to income earned on investment of dedicated taxes.

To the extent A.G. Opinion No. 83-284 is inconsistent with this opinion the same is hereby withdrawn.

SUSAN BRIMER LOVING
ATTORNEY GENERAL OF OKLAHOMA
DOUGLAS F. PRICE
ASSISTANT ATTORNEY GENERAL
¶0 This office has received your letter asking for an official Opinion addressing, in effect, the following question:

If a county approves an exemption from ad valorem tax for household goods of the heads of families and livestock employed in the support of families, is the “millage adjustment” factor provided for at Article X, § 8A of the Oklahoma Constitution, by which the county compensates for the tax loss due to the exemption of household goods and livestock, applicable only in the year the exemption becomes effective?

¶1 Under Article X, Section 6(b) of the Oklahoma Constitution, a county may vote to exempt “household goods of the heads of families” and “livestock employed in support of the family” from ad valorem taxation. Such an exemption reduces the taxable value of property within the jurisdiction. Where a taxing jurisdiction has a reduction of taxable value, without an increase in millage, a revenue loss occurs. To compensate for lost revenue Section 8A(b) of Article X provides for a “millage adjustment.” The adjustment formula provides a calculation whereby the millage is increased so that the taxable value remaining after the exemption produces the same amount of revenue as was generated prior to the exemption. Section 8A(b) provides in pertinent part:

The adjusted millage rate for a general fund or building fund of each taxing jurisdiction located within a county which exempts household goods of the heads of families and livestock employed in support of the family from ad valorem taxation pursuant to the provisions of subsection (b) of Section 6 of this Article shall be computed, for each taxing jurisdiction, by dividing the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective by the difference between the net taxable valuation of all property for the year preceding the year in which the exemption of such property becomes effective and the net taxable valuation of the household goods of the heads of families and livestock employed in support of the family for the year preceding the year in which the exemption of such property becomes effective. The resulting quotient shall be the millage adjustment factor, and shall be multiplied by the millage rate which would otherwise have been applied for the year in which the exemption of such property becomes effective to derive the adjusted millage rate, which shall be levied against the net taxable valuation of all property, other than the exempt property, within the jurisdiction for the year in which the exemption of household goods of the heads of families and livestock employed in support of the family becomes effective; provided, such adjusted millage rate may be increased or decreased in the manner provided by the provisions of this Article.

Okla. Const. art. X, § 8A(b).

¶2 Essentially you have asked this office to determine if the Article X, Section 8A millage adjustment is limited to the year the exemption takes effect or is applicable in all years subsequent to the effective date of the exemption.
¶3 At the outset it must be noted that the provisions of the Constitution are construed using the usual rules of statutory construction and the Constitution must be construed in harmony with common sense and reason. *Cowart v. Piper Aircraft Corp.*, 665 P.2d 315 (Okla.1983).

¶4 Once enacted, the exemption of household goods and livestock would be effective until revoked. Therefore, the taxable value of household goods and livestock would be permanently removed from the tax base. Article X, Section 8A(a) of the Constitution provides guidance as to the application of the millage adjustment. Subsection (a) provides:

> If a county approves an exemption of household goods of the heads of families and livestock employed in support of the family from taxation pursuant to the provisions of subsection (b) of Section 6 of this article, the millage rate levied against the net taxable valuation of all property of each taxing jurisdiction located within such county levying ad valorem taxes for a general fund or a building fund shall be adjusted pursuant to the provisions of subsection (b) of this section to compensate for the potential loss of revenue to the taxing jurisdiction directly attributable to the exemption of all such property.


¶5 Subsection (a) does not limit adjustment for loss of revenue to any specific year. The millage adjustment factor in subsection (b) of Section 8A is clearly intended to provide a formula to adjust millage to negate tax loss due to the exemption. It would be illogical to limit this adjustment to only the year the exemption becomes effective. The subsection (b) calculation, while stated in terms of the year in which the exemption becomes effective, is merely descriptive of the procedure by which millages are adjusted. Finally, subsection (c) of Section 8A provides for an increase in the maximum allowable millage and provides in pertinent part that:

> The maximum allowable millage for any millage levied by any taxing jurisdiction located within such county for a general fund or a building fund, as prescribed by Sections 9, 9A, 9B, 9C, 9D, 10, 10A, 10B and 35 of this article or as otherwise authorized by Section 36 of Article V of the Oklahoma Constitution, shall be adjusted by multiplying such millage by the millage adjustment factor as specified in subsection (b) of this section. The resulting product shall be the adjusted maximum allowable millage for that particular millage levied by such taxing jurisdiction for a general fund or building fund.

Okla. Const. art. X, § 8A(c).

¶6 It is important to note that the subsection (c) "millage cap adjustment" is not limited to the year the exemption becomes effective. Taking the constitutional provision as a whole, as we must pursuant to the rules of statutory construction, it is clear that Article X, Section 8A of the Oklahoma Constitution at subsection (a) provides for a millage adjustment where a county has voted an Article X, Section 6(b) tax exemption. Subsection (b) of Section 8A provides the calculation method for the adjustment and provides for the year the exemption takes effect and the immediately preceding year to be the points of reference. Subsection (c) of Section 8A lifts the limits on allowable millage based upon the subsection (b) calculation. The subsection (c) maximum allowable millage is not limited to the year the exemption goes into effect.

¶7 It is clear that the policy underlying Article X, Section 8A is that a county will not have a revenue loss due to the exemption of household goods and livestock. A construction limiting the millage adjustment to the year the exemption becomes effective would have the effect of defeating this policy in years subsequent to the exemption's effective date. The more logical construction is that the millage adjustment is used in the year the exemption takes effect and in subsequent years.
¶8 Applying the normal rules of statutory construction and reading Article X, Section 8A as a consistent whole, it is clear that the millage adjustment and the maximum allowable millage are not limited to the year the exemption takes effect.

¶9 It is, therefore, the official Opinion of the Attorney General that:
Where a county approves an exemption from ad valorem tax for household goods of the heads of families and livestock employed in the support of families the millage adjustment factor provided for at Article X, § 8A of the Oklahoma Constitution is applicable in the year the exemption becomes effective and in subsequent years.

W.A. DREW EDMONDSON
ATTORNEY GENERAL OF OKLAHOMA
DOUGLAS F. PRICE
ASSISTANT ATTORNEY GENERAL

FOOTNOTE:

¹ Property taxes in Oklahoma are calculated using the following formula:

Fair cash value x assessment ratio = assessed valuation - exemptions = taxable value x millage rate = taxes due.
¶0 This office has received your request for an Opinion asking, in effect, the following questions:
1. May a board of county commissioners enter into an agreement with a rural fire protection district for the furnishing of fire protection services?
2. May a county levy a sales tax providing for a county general fund appropriation to fund the county's contractual obligations with a rural fire protection district?
3. May a county use funds generated by a sales tax levied pursuant to 68 O.S. 1370.6 (1995) to fund the county's contractual obligations with a rural fire protection district?

I.

¶1 Title 19 O.S. 901.1 to 19 O.S. 901.29 (1991-1995) of the Fire Protection Districts Act provides for the creation and operation of fire protection districts outside the corporate limits of any incorporated city or town.

¶2 In 1982 you asked this office if a county could appropriate revenues to a rural fire protection district. Attorney General Opinion 82-251 answered your question in the negative; there was no statutory authority which would allow such an expenditure. In 1992 the Legislature added Section 19 O.S. 351.3 to Title 19 which provides:

The board of county commissioners of each county may enter into agreements with any nonprofit volunteer or fulltime fire department organized pursuant to Section 592 of Title 18 of the Oklahoma Statutes or any rural fire protection district created pursuant to the provisions of Sections 901.1 through 901.29 of this title for the furnishing of fire protection services by such entities for all persons and property located in the unincorporated areas of the county. The board of county commissioners of each county may pay for such fire protection services on such equitable basis as may be agreed upon and the costs of such fire protection services may be part out of the county general fund or the county highway fund.


¶3 Based on the above statute, counties now have statutory authority to contract with rural fire protection districts. Counties may pay for the services out of either the county general fund or the county highway fund.

II.

¶4 Your second question asks whether a county sales tax may be levied for the purpose of funding an agreement with a rural fire protection district. Section 68 O.S. 1370 of Title 68 provides in pertinent part:
A. Any county of this state may levy a sales tax of not to exceed two percent (2%) upon the gross proceeds or gross receipts derived from all sales or services in the county upon which a consumer's sales tax is levied by this state. Before a sales tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by the board of county commissioners or by initiative petition signed by not less than five percent (5%) of the registered voters of the county who were registered at the time of the last general election. 

C. After the effective date of this act any sales tax which may be levied by a county shall be designated for a particular purpose. Such purposes may include but are not limited to economic development, general operations, capital improvements, county roads or any other purpose deemed, by a majority of the county commissioners, to be necessary to promote safety, security and the general well being of the people. The county shall identify the purpose of the sales tax when it is presented to the voters pursuant to the provisions of subsection A of this section. The proceeds of any sales tax levied by a county shall be deposited in the general revenue or sales tax revolving fund of the county and shall be used only for the purpose for which such sales tax was designated.


§5 Section 1370 provides for the imposition of sales tax for any purpose necessary to promote safety, security and the general well being of the people. Contracts for fire protection entered into pursuant to 19 O.S. 351.3 (1995) are clearly within that statutory authority. Section 351.3 allows for the funding of such an agreement from the county general fund. Therefore, monies in the county general fund, including sales tax collections, ad valorem monies and any other general fund items, may be used to fund contractual obligations to a rural fire protection district.

III.

§6 Sections 1370.1 through 1370.7 of Title 68 are legislative authorizations for "special purpose" tax levies. Your third question specifically asks about Section 68 O.S. 1370.6 which allows a sales tax levy to fund new public improvements. Section 68 O.S. 1370.6(B) mandates the creation of a limited-purpose fund for revenues generated by a Section 1370.6(A) levy and provides in pertinent part:

Monies in the limited-purpose fund shall be expended only as accumulated and only for the purpose specifically described in paragraph 1 of subsection A of this section.

68 O.S. 1370.6(B) (1995).

¶7 Section 68 O.S. 1370.6(A) of Title 68 grants counties with a population in excess of 300,000 the authority to levy a sales tax not exceeding one percent (1%). Imposition of this tax is limited to the following conditions:

1. The proceeds of such sales tax shall be used solely for the purpose of funding one or more projects for new public improvements;

2. Before a sales tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by resolution of the board of county commissioners;
3. Such sales tax can only be imposed for a period of not to exceed three (3) years; and

4. Any special election called pursuant to this section must be held no later than March 1, 1994.

68 O.S. 1370.6(A) (1995).

¶8 Funding for contracts with rural fire protection districts is limited to the general fund or the county highway fund. Because 68 O.S. 1370.6 (1995) does not direct revenues generated thereby to the general fund or county highway fund, there is no statutory authority for use of the monies generated by a Section 1370.6 sales tax levy for fire protection contracts.

¶9 It is, therefore, the official Opinion of the Attorney General that:
1. A board of county commissioners may enter into an agreement with a rural fire protection district pursuant to 19 O.S. 351.3 (1995).
2. Pursuant to 68 O.S. 1370 (1995), a county sales tax may be levied to provide for a county general fund appropriation to fund the county's contractual obligations with a rural fire protection district entered into pursuant to 19 O.S. 351.3 (1995).
3. Taxes generated pursuant to 68 O.S. 1370.6 (1995) are dedicated for a specific purpose and are not placed in the county general fund. These funds therefore, may not be used to pay for fire protection service contracts with rural fire protection districts.

W. A. DREW EDMONDS
ATTORNEY GENERAL OF OKLAHOMA
DOUGLAS F. PRICE
ASSISTANT ATTORNEY GENERAL

FOOTNOTE:

*Your question specifically asks about use of sales tax revenues. Section 69 O.S. 351.3 also allows for use of county highway funds.*
¶0 This office has received your request for an official Opinion addressing the following question: When a county assessor has not increased the valuation of a parcel of real property over the assessment from the preceding year, and no protest has been filed, does the county board of equalization have the authority to raise the valuation of the real property?

¶1 Assessment of property for purposes of ad valorem taxation begins with the county assessor ("the Assessor"). The Assessor must determine the value of all taxable property that the Assessor is required to assess. 68 O.S. 1991, § 2819. This assessment is done by estimating the price the property would bring at a fair, voluntary sale as of the first day of January. 68 O.S. Supp.1996, § 2817(A). If the Assessor increases the valuation of any property over the valuation from the preceding year, the Assessor is required to notify in writing the person in whose name such property is listed. 68 O.S.1991, § 2876(A).

¶2 Paragraphs D and E of Section 2876 of Title 68 allow a taxpayer an opportunity to file a complaint if the taxpayer disputes the Assessor's valuation of the property. Once such a protest has been filed the Assessor shall schedule an informal hearing. The Assessor is required to take final action within five (5) working days of the hearing. A taxpayer may file an appeal from the Assessor's action with the county board of equalization. County boards of equalization are created at 68 O.S. Supp.1996, § 2861. The boards' authority is found at 68 O.S.1991, § 2863(B), which provides:

It shall be the duty of said boards and they shall have the authority to:

1. raise or lower appraisals to conform to the fair cash value of said property, as defined by law in response to a protest filed as prescribed by law; and

2. add omitted property; and

3. cancel assessments of property not taxable; and

4. hear all grievances and protests filed with the board secretary as outlined in Section 2877 of this title.

68 O.S.1991, § 2863(B) (emphasis added).

¶3 In Keyes v. Everest, 794 P.2d 1214 (Okla. Ct. App. 1990), the Court of Appeals held that county boards of equalization have the discretion to hear complaints not filed within the statutory twenty-day protest period. In Keyes, the county assessor of Oklahoma County sought review of a decision by the county equalization board to adjust assessed valuations of property for taxpayers who had not filed timely complaints. The Court of Appeals made the following statement:
Even if no taxpayer complaint is filed, county boards of equalization still have the duty and the authority under 68 O.S.Supp.1988 § 2459, to "equalize, correct and adjust the assessed valuation of real and personal property by raising or lowering the valuation of the property, real or personal, of any taxpayer to conform to the fair cash value of said property, as defined by law."

This statute does not restrict the Board's authority to adjust or lower the assessed valuation of property to only those situations in which taxpayer protests are filed.

Keyes, 794 P.2d at 1216 (emphasis added).

¶4 Section 2459 granted county boards of equalization broad power to raise or lower the valuation of any taxpayer’s property. Section 2459 of Title 68 was repealed in 1989 and in its place, Section 2863 provides:

It shall be the duty of said boards and they shall have the authority to:

1. raise or lower appraisals to conform to the fair cash value of said property, as defined by law in response to a protest filed as prescribed by law.

68 O.S.1991, § 2863(B).

¶5 It is a well-established law in Oklahoma that where the language of a statute is plain and unambiguous and its meaning clear, no rules of construction are used and its evident meaning must be accepted. Jackson v. Independent School District No. 16, 648 P.2d 26, 29 (Okla. 1982). Section 2863 of Title 68 is unambiguous wherein it limits a county board of equalization's authority to raise or lower appraisals to those situations in which the board is ruling upon a lawful protest. The board, therefore, has no authority to adjust appraisals of property in the absence of a lawful protest as to the value of said property.

¶6 It is, therefore, the official Opinion of the Attorney General that:

Pursuant to 68 O.S. 1991, § 2863(B)(1), a county board of equalization may not adjust appraisals of property unless the adjustment is made in response to a protest filed as prescribed by law.

W.A. DREW EDMONDSON
ATTORNEY GENERAL OF OKLAHOMA
DOUGLAS F. PRICE
ASSISTANT ATTORNEY GENERAL
This office has received your request for an official Attorney General Opinion addressing the following question:

Pursuant to the provisions of 68 O.S. 2844 (1999), what is the proper procedure for a county assessor to utilize in adding omitted property to the ad valorem tax roles?

Assessment of property for purposes of ad valorem taxation begins with the county assessor. It is the county assessor's duty to assess all taxable property within the county. See 68 O.S. 2819 (1999). Section 68 O.S. 2817 of Title 68 and Article X, Section 8 of the Oklahoma Constitution mandate that all taxable property be assessed annually as of the first day of January at its fair cash value. Your question poses a scenario wherein property has escaped taxation and been omitted from the tax roles. The assessment of omitted property is provided for at 68 O.S. 2844 (1999):

"A. If any real, personal, railroad, air carrier or public service corporation property is omitted in the assessment of any prior year or years, and the property thereby escapes just and proper taxation, at any time and as soon as such omission is discovered, the county assessor or the county board of equalization, or the State Board of Equalization in the case of public service corporation property or railroad and air carrier property, whose duty it is to assess the class of property which has been omitted, shall at any time cause such property to be entered on the assessment rolls and tax rolls for the year or years omitted, not to exceed the last fifteen (15) years as to real property and the last three (3) years as to personal property, and shall, after reasonable notice to the parties affected, in order that they be heard, assess such omitted property for said periods and cause to be extended against the same on the tax rolls for the current year all arrearage of taxes properly accruing against it, including therein interest thereon at the rate of twelve percent (12%) per annum from the time such tax should have become delinquent."

"B. If any tax on property subject to taxation is prevented from being collected for any year or years by reason of any erroneous proceedings, or failure to give notice, or otherwise, the amount of such tax which such property should have paid or should have been paid thereon shall be added to the tax on such property for the current year, and if for want of sufficient time or for any cause such assessment cannot be entered, and the tax thereon extended on the tax rolls for the current year, the same shall be done the following year."

Id. (emphasis added).

Section B of Section 68 O.S. 2844 provides that if the tax is prevented from being collected for any year or years by reason of lack of notice, the tax can be added to the current or the following year. An assessor is not authorized to make a tax assessment for prior years during which assessment had been omitted by an arbitrary act of altering the tax rolls without giving the taxpayer any notice. See Dyer v. Dalton, 174 P.2d 252 (Okla. 1946). Subsections D and E of Section 2876 of Title 68 allow a taxpayer an opportunity to file a complaint if the taxpayer disputes an assessor's action. Once such a protest has been filed, the assessor shall schedule an informal hearing. See id. 68 O.S. 2876(F). The assessor is required
to take final action within five (5) working days of the hearing. See id. A taxpayer may file an appeal from the assessor's action with the county board of equalization. See id. County boards of equalization are created at 68 O.S. 2861(A) (1999). The boards' authority is found at 68 O.S. 2863(B) (1999), which provides:

"It shall be the duty of the boards and they shall have the authority to:

"1. Raise or lower appraisals to conform to the fair cash value of the property, as defined by law in response to a protest filed as prescribed by law;

"2. Add omitted property;

"3. Cancel assessments of property not taxable; and

"4. Hear all grievances and protests filed with the board secretary as outlined in section 2877 of this title."

Id. (emphasis added).

¶3 While county boards of equalization are authorized to hear protests as to the assessment of omitted property, the boards are not in session year round. Title 68 O.S. 2863(A) (1999) limits county boards of equalization to sessions commencing on April 1, or the first working day thereafter. Sessions end in all counties not later than May 31. Omitted property may not be added to the tax rolls until the taxpayer has been provided an opportunity to protest. Therefore, where omitted property is discovered after the equalization board has gone out of session or with insufficient time to perfect a taxpayer's appeal to the board, the property cannot be added to the rolls until the following year. If after appropriate notice and protest opportunity the board determines that taxable property was omitted, the same may be added to the tax rolls.

¶4 It is, therefore, the official Opinion of the Attorney General that:

Pursuant to the provisions of 68 O.S. 2844 (1999), where taxable property is omitted from the assessment and tax rolls, it may be entered on the assessment or tax rolls for the years omitted only after reasonable notice and an opportunity to be heard to the parties affected. Therefore, such property may not be entered on the assessment or tax rolls until the party affected has had an opportunity to protest before the Board of Equalization the determination that property was in fact omitted.

W. A. DREW EDMONDSON
ATTORNEY GENERAL OF OKLAHOMA
DOUGLAS F. PRICE
ASSISTANT ATTORNEY GENERAL

FOOTNOTE:

1 A county board of equalization may meet in special session between March 1 and March 31 to consider protests pending on or before the date of notice of the special session, if the number of protests pending would make it impracticable to complete hearing and adjudication on or before May 31. In counties with an assessed valuation in excess of one billion dollars ($1,000,000,000) sessions commence on the fourth Monday in January and end not later than May 31. See 68 O.S. 2863(A) (1999).

2 In all counties a special session may be called if the board determines that the number of protests pending make it impractical to complete hearing and adjudication prior to May 31. The special session can run from June 1 to no later than July 31. See 68 O.S. 2863(A) (1999).
¶0 This office has received your request for an official Attorney General Opinion in which you ask, in effect, the following questions:

1. For tax certificate sales held pursuant to 68 O.S. 2001, § 3106, when may the sign-in begin: when the office opens, or at 9:00 a.m.?

2. Title 68 O.S. 2001, § 3108 states, "In the event that more than one such person shall so appear at the same time the county treasurer shall decide the issue by fair and impartial drawing." Does the above conflict with the following sentence in Section 3108? "Parcels of land shall be sold to prospective purchasers on a first-come, first-served basis."

3. If the certificate purchases are to be on a first-come, first-served basis, may each purchaser buy as many as they want before moving on to the next purchaser, or are purchasers limited in the number of certificates they may purchase?

¶1 A certificate of tax sale is one step in a procedure designed to satisfy delinquent property taxes. Under this scheme, if taxes are owed and unpaid on a particular piece of real property, a lien is placed on the property, which is subject to forced sale by the county. The county must publish notice of such sale, listing the "name or names of the last owner or owners as reflected by the records in the office of the county treasurer, and the amount of taxes due and delinquent." 68 O.S. 2001, § 3106. Sale of the land is held the first Monday of October. 68 O.S. 2001, § 3107. The first person who offers to pay in full the delinquent taxes and accompanying costs is issued a certificate of tax sale. 68 O.S. 2001, § 3108. This successful purchaser is issued a certificate describing the land purchased and the sum paid, and the time at which the purchaser can exchange the certificate for a deed. 68 O.S. 2001, § 3111. After that sale, the owner of record has two years in which to pay the back taxes, plus interest and costs. 68 O.S. 2001, § 3118(A). If the owner does not do so within that period, the holder of the tax certificate can exchange the certificate of tax sale for a deed to the land. Id.

¶2 Your first question seeks a determination as to when a county treasurer may begin the "signing-in" process. The statutes are silent as to the process of signing-in for the public sale. Section 3107 provides, however, "between the hours of 9:00 a.m. and 4:00 p.m., the treasurer shall offer at public sale . . . all lands, town lots or other real property which shall be liable for taxes." If the office opens before 9:00 a.m. there is nothing in the statutory structure which would prohibit individuals seeking to participate in a sale from signing in, in advance of the 9:00 a.m. sale. As will be explained below, however, this is not dispositive of the first-come, first-served question.

¶3 Section 3108 of Title 68 provides in pertinent part as follows:

The first person who offers to pay the full amount due on any parcel of land shall be considered to be the successful purchaser. In the event that more than one such person shall so appear at the same time the county treasurer shall decide the issue by fair and impartial drawing. Parcels of land shall be sold to prospective purchasers on a first-come, first-served basis.
¶4 By law, the treasurer shall offer property for sale between the hours of 9:00 a.m. and 4:00 p.m. Further, Section 3108 provides that the first person offering to pay the full amount is the successful purchaser. As used in Section 3108 “appear” has its common parlance or dictionary meaning which is “to come formally before an authoritative body.” Webster's Third New International Dictionary 103 (3d ed. 1993). To avoid a situation where two potential purchasers of the same parcel appear at the same time, presumably 9:00 a.m., the law further provides for a drawing. 68 O.S. 2001, § 3108. The drawing provision is an attempt to settle the first-come, first-served question and in answer to your second question, does not conflict with the first-come, first-served provision. It is merely a mechanism to determine which individual is allowed to purchase a parcel when two people arrive (i.e. “appear”) at the same time.

¶5 You last ask whether there is any limit on the number of certificates which may be purchased before the next purchaser is allowed to participate. Reading the first three sentences of Section 3108 together, it is apparent that sales are conducted on a per-parcel basis. Therefore, if parcels have multiple potential buyers, drawings should be held on a per-parcel basis.

¶6 It is, therefore, the official Opinion of the Attorney General that:
Section 3107 of Title 68 provides for a sale of property for delinquent taxes between the hours of 9:00 a.m. and 4:00 p.m. on the first Monday of October. The statute does not prohibit the county treasurer, in conducting the sale, from allowing individuals to sign in prior to 9:00 a.m. All such individuals are deemed present at 9:00 a.m.
Section 3108 of Title 68 provides that parcels of land shall be sold to potential purchasers on a first-come, first-served basis. Section 3108 also provides that if more than one person appears at the same time, the treasurer shall decide the issue by fair and impartial drawing. These two provisions are not in conflict and, in fact, provide a mechanism by which the treasurer may determine which person among multiple eligible purchasers is, in fact, first. Pursuant to Section 3108 of Title 68, sales for delinquent taxes are made on a per-parcel basis. If more than one person arrives at the same time, drawings should be held on a per-parcel basis to determine the appropriate purchaser.

W. A. DREW EDMONDSON
Attorney General of Oklahoma
DOUGLAS F. PRICE
Assistant Attorney General

FOOTNOTES

1 The word “person” here is being used as defined in the Oklahoma Statutes: “[t]he word ‘person,’ except when used by way of contrast, includes not only human beings, but bodies politic or corporate.” 25 O.S. 2001, § 16.
¶0 This office has received your request for an official Attorney General Opinion in which you ask the following question:

What is the State’s liability when the Ad Valorem Reimbursement Fund is insufficient to reimburse counties affected by tax exemptions to manufacturing and utility companies, as well as other companies included in Section 2902 of Title 68 and other State statutes?

Qualifying Manufacturing Concerns

¶1 On April 30, 1985, the people of Oklahoma adopted State Question No. 588, which amended the Oklahoma Constitution to establish an ad valorem tax exemption for qualifying manufacturing concerns. Today that section provides:

Article X, § 6B. Qualifying manufacturing concern--Ad valorem tax exemption

A. For the purpose of inducing any manufacturing concern to locate or expand manufacturing facilities within any county of this state, a qualifying manufacturing concern shall be exempt from the levy of any ad valorem taxes upon new, expanded or acquired manufacturing facilities for a period of five (5) years.

B. For purposes of this section, a "qualifying manufacturing concern" means a concern that:

1. Is not engaged in business in this state or does not have property subject to ad valorem tax in this state and constructs a manufacturing facility in this state or acquires an existing facility that has been unoccupied for a period of twelve (12) months prior to acquisition; or

2. Is engaged in business in this state or has property subject to ad valorem tax in this state and constructs a manufacturing facility in this state at a different location from present facilities and continues to operate all of its facilities or acquires an existing facility that has been unoccupied for a period of twelve (12) months prior to acquisition and continues to operate all of its facilities.

C. The exemption allowed by this section shall apply to expansions of existing facilities. Provided, however that any exemption shall be limited to the increase in ad valorem taxes directly attributable to the expansion.

D. The Legislature shall define the term "manufacturing facility" for purposes of the ad valorem tax exemption provided by this section in order to promote full employment of labor resources within the state; provided, however, that a manufacturing facility that qualifies for the ad valorem tax exemption provided by this section, pursuant to the definition of "manufacturing
facility” then applicable, shall be eligible for the exemption without regard to subsequent changes in the definition of the term “manufacturing facility.”

E. The Legislature shall enact laws to carry out the provisions of this section and to provide for the reimbursement to common schools, county governments, cities and towns, emergency medical services districts, vocational-technical schools, junior colleges, county health departments and libraries for revenues lost to such entities as a result of the exemption provided by this section.

Id. (emphasis added).


¶3 On April 11, 1985, House Bill 1536 was enacted by the Oklahoma Legislature amending 68 O.S. Supp.1984, § 2352. 1985 Okla. Sess. Laws ch. 15, § 1. The first section of that bill provided the funding mechanism for the exemption. Id. One percent (1%) of the Oklahoma income taxes collected was placed in the Ad Valorem Reimbursement Fund. Id. § 1(2). Today that provision remains at one percent (1%):

1. All revenue derived pursuant to the provisions of subsections A, B and E of Section 2355 [Oklahoma income tax] of this title shall be apportioned monthly as follows:

   . . . .

   d. for FY 2003 and each fiscal year thereafter, one percent (1%) shall be placed to the credit of the Ad Valorem Reimbursement Fund;  

2. All revenue derived pursuant to the provisions of subsections C and D of Section 2355 of this title shall be apportioned monthly as follows:

   . . . .

   d. for FY 2003 and each fiscal year thereafter, one percent (1%) shall be placed to the credit of the Ad Valorem Reimbursement Fund.


A. There is hereby created in the State Treasury a revolving fund for the Oklahoma Tax Commission to be designated the "Ad Valorem Reimbursement Fund". The fund shall be a continuing fund, not subject to fiscal year limitations. Monies apportioned to this fund shall be expended:

   1. To reimburse counties of this state for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities;
2. To reimburse counties of this state for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes [additional homestead exemptions]; 2 and

3. To reimburse counties of this state for loss of revenue due to decreased valuation and assessment for buffer strips pursuant to Section 2 of this act. [Title 68 O.S. 2001, § 2817.2] 3

¶5 Provided that it shall be the duty of the Tax Commission to assess the valuation of all property for new or expanded manufacturing or research and development facilities which are exempt from ad valorem taxes.

¶6 Monies apportioned to this fund also may be transferred to other state funds or otherwise expended as directed by the Legislature by law.

B. The county commissioners of each county seeking reimbursement for lost revenue from the Ad Valorem Reimbursement Fund shall make claims for reimbursement on forms prescribed by the Tax Commission prior to April 30 of each year. Claims for reimbursement for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities shall be made separately from claims for reimbursement for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes and separately from claims for reimbursement for loss of revenue for decreased valuation and assessment of buffer strips. Provided, the assessed valuation of a school district as stated in the claim for reimbursement shall be the same as reported to the State Department of Education on the Estimate of Need and shall include the total valuation of property exempt from taxation pursuant to Section 2902 of Title 68 of the Oklahoma Statutes. The claims shall be either approved or disapproved in whole or in part by the Tax Commission by June 15 of each year. A claim for reimbursement for loss of revenue due to an exemption of ad valorem taxes for a new or expanded manufacturing or research and development facility shall be disapproved if a county or school district has received any payment in lieu of ad valorem taxes from such facility, to the extent of the amount of such reimbursement. If the Tax Commission determines that an exemption has been erroneously or unlawfully granted, it shall notify the appropriate county assessor who shall immediately value and assess the property and place it on the rolls for ad valorem taxation. Disbursements from the fund shall be made on warrants issued by the State Treasurer against claims filed by the Tax Commission with the Office of State Finance for payment. Such disbursements shall be exempt from all agency expenditure ceilings. The county treasurer shall apportion or disburse such funds for expenditures in the same manner as other ad valorem tax collections.

C. In the event monies apportioned to the Ad Valorem Reimbursement Fund are insufficient to pay all claims for reimbursement made pursuant to subsection B of this section, claims for reimbursement for loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities shall be paid first, and any remaining funds shall be distributed proportionally among the counties making claims for reimbursement for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes, according to the amount of the claim made by each county. If any funds remain after paying all claims for reimbursement for loss of revenue due to exemptions of ad valorem taxation for new or expanded manufacturing or research and development facilities and for reimbursement for loss of revenue for school district and county purposes due to exemptions granted pursuant to the provisions of Section 2890 of Title 68 of the Oklahoma Statutes, the remaining funds shall be distributed proportionally among the counties making claims for reimbursement for loss of revenue for decreased valuation and assessment for buffer strips pursuant to Section 2 of this act [Title 68 O.S. 2001, § 2817.2].
Discussion

¶7 The Oklahoma Constitution contains numerous provisions that impose a duty on the Legislature regarding fiscal matters. In discussing the Oklahoma constitutional provision on municipal franchises, the Supreme Court opined, "generally, the term 'shall' is mandatory and precludes alternative means of carrying out a mandate." Okla. Elec. Coop., Inc. v. Okla. Gas & Elec. Co., 982 P.2d 512, 514 (Okla. 1999). "Constitutional provisions are mandatory unless it appears from the express terms thereof or by necessary implication in the language used, that they are intended to be directory only." State v. Hunt, 286 P.2d 1088, 1091 (Okla. 1955) (quoting Jones v. Freeman, 146 P.2d 564, 566 (Okla. 1943)). "Where the Constitution confers the power to do a particular act and prescribes the means and manner of doing such act, such means or manner is exclusive of all others." Zachary v. City of Wagoner, 292 P. 345, 348 (Okla. 1930) (quoting City of Sapulpa v. Land, 223 P. 640 (syllabus) (Okla. 1924)).

¶8 The Oklahoma Legislature fulfilled its requirements under Article X, Section 6B. It enacted laws that defined "[m]anufacturing facilities" (68 O.S. Supp. 2002, § 2902(B)(1)) and provided a funding mechanism to reimburse affected entities (id.§ 2352; 62 O.S. 2001, § 193). Under the constitutional provision, qualified manufacturing concerns are exempt from ad valorem taxes for up to five years, and the Legislature is responsible for reimbursing entities for lost ad valorem taxes due to those exemptions.

¶9 "Except where it encounters a specific constitutional prohibition, the Legislature has the right and the responsibility to declare the fiscal policy of Oklahoma." Calvey v. Daxon, 997 P.2d 164, 171 (Okla. 2000). "This Court, may not, based on its perception of how the State should conduct its business dealings, direct legislative decision making." Id. at 172. "The Legislature, being a co-ordinate branch of the government, may not be compelled by the courts to perform a legislative duty, even though the performance of that duty be required by the Constitution." Jones v. Freeman, 146 P.2d 564, 572 (Okla. 1943).

¶10 The Ad Valorem Reimbursement Fund receives one percent (1%) of Oklahoma income taxes paid each year. 68 O.S. Supp.2002, § 2352(1)(d), (2)(d). Article V, Section 55 of the Oklahoma Constitution provides:

No money shall ever be paid out of the treasury of this State, nor any of its funds, nor any of the funds under its management, except in pursuance of an appropriation by law, nor unless such payments be made within two and one-half years after the passage of such appropriation act, and every such law making a new appropriation, or continuing or reviving an appropriation, shall distinctly specify the sum appropriated and the object to which it is to be applied, and it shall not be sufficient for such law to refer to any other law to fix such sum.

Id. (emphasis added).

¶11 In Edwards v. Childers, 228 P. 472 (Okla. 1924), the Oklahoma Supreme Court discussed the requirements of Article V, Section 55:

A legislative act creating a special fund, all of which is, by the terms of the act, appropriated and directed to be expended for a special purpose and in an express manner, amounts to an appropriation of the entire fund so created, and where the amount accruing to and paid into said fund is capable of being definitely ascertained, it is sufficiently definite and certain to comply with the provisions of article 5, § 55, of the Constitution. Where a special fund is created from sources not coming from, or out of, the general revenue fund of the state, the authority to the official board or commission to spend said fund for a special purpose may be granted where the authority to disburse said fund or obligate the state is limited to the amount of money that may go into said
fund, and such officer is not permitted to incur an indebtedness against the state which may be payable out of, or charged against, the general revenue funds of the state.

Id. at 476 (emphasis added). In Smith ex rel. State v. State Board of Equalization, 630 P.2d 1264, 1267 (Okla. 1981), a special fund was defined as "all funds which receive funds from taxes, charges, costs, grants, or other revenue." The Ad Valorem Reimbursement Fund is a special fund under Oklahoma law.

¶12 Allocation of one percent of Oklahoma income taxes paid each year makes the Ad Valorem Reimbursement Fund a "continuing appropriation." In Edwards, the court approved a continuing appropriation as to a special tax, comprising a special fund the whole of which was dedicated to "a single purpose." Edwards, 228 P. at 477. The "special fund" exception to Article V, Section 55 was further recognized in State ex rel. Hawkins v. Oklahoma Tax Commission, 462 P.2d 536 (Okla. 1969), wherein the court stated:

The 1941 Legislature's interpretation of Art. 10, Sec. 23, supra as reflected in H.B. 461, S.L.1941, clearly approves a continuing appropriation or apportionment of a special fund arising from a special tax which is allocated or dedicated to a special purpose.

Id. at 542. Under Okla. Const. art. X, § 23(5), there are restrictions on payments for debts:

Any department, institution or agency of the state operating on revenues derived from any law or laws which allocate the revenues thereof to such department, institution or agency shall not incur obligations in excess of the unencumbered balance of cash on hand.

Id. (emphasis added).

¶13 If the claims approved by the Oklahoma Tax Commission exceed the unencumbered balance of cash on hand, warrants for the full amount of the claims cannot be issued under this Oklahoma constitutional provision.

¶14 Arguably, this result is unfair to those affected entities that are entitled under the Oklahoma Constitution to reimbursement for revenues lost as a result of this exemption. While a mandamus action to compel the Legislature to fully fund the Ad Valorem Reimbursement Fund is not permissible, mandamus actions have been allowed against State officers for constitutionally mandated appropriations. See Riley v. Carter, 25 P.2d 666 (syllabus ¶ 2) (Okla. 1933). In construing the judicial salary of an Oklahoma Supreme Court Justice where the Legislature failed to provide sufficient appropriations, the court in Riley stated:

[W]e hold that the language used in the Constitution as herein set forth constitutes an appropriation to pay the salary of the petitioner in such sums and in such manner as the Legislature has provided. It has all the elements requisite to an appropriation. It fixed a sum certain; the amount payable at the time of his election, because same could not be changed during his tenure of office; to whom payable; the time of payment, this being fixed by the Legislature in the exercise of a power granted, and in payment of a specific object. We further hold that, this being an appropriation made by the people in the Constitution, it constitutes a continuing appropriation, and that the limitation contained in section 55, art. 5, of our Constitution, is not applicable to appropriations made in the Constitution itself.

Id. at 679 (emphasis added). It should be noted Riley occurred before the passage of the 1941 balanced budget amendment to Article X, Section 23. The Oklahoma Constitution did not have the "unencumbered balance of cash on hand" limitation for payment of debts at the time of Riley.
¶15 Oklahoma has a long line of cases directing county governments to pay constitutionally imposed obligations before voluntary debts. In *Smartt v. Board of County Commissioners*, 169 P. 1101 (syllabus), (Okla. 1917), the court upheld the claims of the county sheriff who filed suit to recover the cost of feeding prisoners, where the fund allocated for these expenses had been exhausted. *Board of Commissioners v. Lawrence*, 78 P.2d 669 (Okla. 1938) is like *Riley*, except the plaintiff was a county judge. The court held:

The legal revenue of the county must be appropriated and used in defrayment of the cost of constitutional governmental functions insofar as may be necessary for that purpose. That is to say, compulsory indebtedness must first be met from the appropriations, then, within the limitation of said appropriations, as provided by section 26, article 10 of the Constitution, voluntary indebtedness must be taken care of. . . . And the following rule is announced in the case *Protest of Kansas City S. Ry. Co.*, [11 P.2d 500 (syllabus ¶ 17) (Okla. 1932)]: "Until an appropriation has been made for the performance of constitutional governmental functions, no appropriation may be made for the performance of legislative governmental functions or for other expenditures of public funds."

Id. at 670 (emphasis added) (citations omitted). See also *LeFlore County Excise Bd. v. St. Louis-San Francisco Ry. Co.*, 93 P.2d 1087, 1089 (Okla. 1939) (sheriff has a constitutional duty of transporting prisoners and serving process); *Hillcrest Med. Ctr. v. State ex rel. Dept of Corr.*, 675 P.2d 432 (syllabus) (Okla. 1983) (hospital entitled to payment of bill for prisoner injured while being transported from a court hearing to prison).

¶16 The Ad Valorem Reimbursement Fund statute provides that "claims for reimbursement of loss of revenue due to exemptions of ad valorem taxes for new or expanded manufacturing or research and development facilities shall be paid first." 62 O.S. 2001, § 193(C) (emphasis added). This statute does not contemplate that this constitutionally imposed obligation will not be fully satisfied. Payment in full of all approved claims to affected entities for ad valorem tax exemptions on qualifying manufacturing concerns is required. History teaches that lasting harm will result from the failure to timely and fully fund our obligations.

¶17 If monies remain after all approved claims for reimbursement to affected entities for qualifying manufacturing concerns are paid, the additional homestead exemptions are then considered. 62 O.S. 2001, § 193(C). If insufficient monies remain to pay all claims, the remaining funds will be distributed proportionally among the counties making claims for reimbursement. Id. If no funds exist to pay any claims for additional homestead exemptions, the claims are extinguished. Id.; Okla. Const. art. X, § 23(5).

¶18 If monies remain after all approved claims for reimbursement to affected entities for qualifying manufacturing concerns and additional homestead exemptions are paid, the buffer strip claims are considered. 62 O.S. 2001, § 193(C). If insufficient monies remain to pay all claims, the remaining funds will be distributed proportionally among the counties making claim for reimbursement. Id. If no funds exist to pay any claims for buffer strip claims, the claims are extinguished. Id.; Okla. Const. art. X, § 23(5).

¶19 It is, therefore, the official Opinion of the Attorney General that:

1. The Oklahoma Constitution mandates reimbursement to affected entities for ad valorem taxes lost as a result of exemption to qualifying manufacturing concerns. Okla. Const. art. X, § 6B(E); 68 O.S. Supp.2002, § 2352. This is an appropriation made by the people in the Constitution. Okla. Const. art. X, § 6B(E). Payment in full to common schools, county governments, cities and towns, emergency medical services districts, vocational-technical schools, junior colleges, county health departments and libraries is required by this constitutional obligation, even if the Ad Valorem Reimbursement Fund contains an insufficient balance of funds. 62 O.S. 2001, § 193(C); Okla. Const. art X, § 23(5); *Riley v. Carter*, 25 P.2d 666 (syllabus ¶ 2) (Okla. 1933).
2. If the Ad Valorem Reimbursement Fund contains sufficient funds to pay all claims to affected entities for qualifying manufacturing concerns, claims for additional homestead exemptions will then be paid. 62 O.S. 2001, § 193(C). If insufficient funds exist to pay all claims to affected entities for additional homestead exemptions, the claims will be paid proportionally from the remaining funds. Id. If no funds exist to pay any claims for additional homestead exemptions, the claims are extinguished. Id.; Okla. Const. art X, § 23(5).

3. If the Ad Valorem Reimbursement Fund contains sufficient funds to pay all claims to affected entities for qualifying manufacturing concerns and all additional homestead exemptions, buffer strip claims will then be paid. 62 O.S. 2001, § 193(C). If insufficient funds exist to pay all claims to affected entities for buffer strips, the claims will be paid proportionally from the remaining funds. Id. If no funds exist to pay any claims for buffer strip exemptions, the claims are extinguished. Id.; Okla. Const. art X, § 23(5).

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Attorney General of Oklahoma

DAVID L. KINNEY
Assistant Attorney General

FOOTNOTES


2 In Oklahoma, an additional deduction of one thousand dollars of the assessed valuation for real property with a homestead exemption is permitted when the gross household income of the head of household does not exceed twenty thousand dollars. 68 O.S. 2001, § 2890(A).

3 The buffer strip program deals with land conservation in conjunction with the Natural Resources Conservation Service (NRCS) and the Oklahoma Conservation Commission. 68 O.S. 2001, § 2817.2(B).

4 I.e., “[t]he Legislature shall provide sufficient appropriations to pay the principal and interest of any general obligation bonds [Oklahoma Development Finance Authority] issued pursuant to this resolution," Okla. Const. art. X, § 42. "The Legislature shall provide for a system of textbooks for the common schools of the State, and the State through appropriate legislation shall furnish such textbooks free of cost for use by all pupils therein." Okla. Const. art. XIII, § 6. "The Legislature shall appropriate such sums as may be necessary to carry out the provisions of this Article [Court on the Judiciary]." Okla. Const. art. VIIIA, § 6(d). "[B]ut the Legislature shall provide funds to reimburse them [Judicial Nominating Commission] for their necessary travel and lodging expenses while performing their duties as such Commissioners." Okla. Const. art. VIIIB, § 3(g). "The Legislature shall, by appropriate legislation, raise and appropriate funds for the annual support of the common schools of the State to the extent of forty-two ($42.00) dollars per capita based on total state-wide enrollment for the preceding school year." Okla. Const. art. XIII, § 1a.

5 The Supreme Court, in Alexander v. Taylor, 51 P.3d 1204, 1209 (Okla. 2002), overruled the conclusion in Jones that Oklahoma courts must decline to hear cases and grant remedies for violations of congressional redistricting disputes.
Prior to 1941, Article X, Section 23 read:

The State may, to meet casual deficits or failure in revenues, or for expenses not provided for, contract debts; but such debts, direct and contingent, singly or in the aggregate, shall not, at any time, exceed four hundred thousand dollars, and the moneys arising from the loans creating such debts shall be applied to the purpose for which they were obtained or to repay the debts so contracted, and to no other purpose whatever.

Rountree v. Phelps, 197 P.2d 973 (Okla. 1948) was decided after the 1941 balanced budget amendment was adopted. Rountree stated that the State Board of Health was created by the Legislature in 1945; its nine members were to be paid a sum of ten dollars per day and actual and necessary expenses, not to exceed one hundred dollars a year. Id. at 975. No appropriation for the per diem and expenses occurred during the 1945 session. Id. On April 28, 1947, the Legislature appropriated $1800 for the per diem and expenses from the Emergency Appropriation Fund for the biennium ending June 30, 1947. Id. The Board members filed claims for expenses incurred during the biennium ending June 30, 1947. Id. The Oklahoma Supreme Court denied the expenses for the fiscal year ending June 30, 1946, because there was no appropriation for that fiscal year pursuant to Article 10, Section 1 of the Oklahoma Constitution, and no allocation of funds was made from which such warrants could be paid. Id. at 977. The Supreme Court found this was not an "appropriation by law." Id. Rountree is different from the facts presented by this Opinion, because the Ad Valorem Reimbursement Account is a continuing appropriation receiving 1 percent of the Oklahoma income tax each month. 68 O.S. Supp.2002, § 2352(1)(d), (2)(d). Additionally, in Rountree the Emergency Appropriation Fund from which per diem and expenses were to be paid was not established by the Legislature until February 10, 1947. Rountree, 197 P.2d at 977. Again, this is different from the facts present in Rountree as the Ad Valorem Reimbursement Fund was established in 1985. 68 O.S. Supp.1985 § 2405.2.

City of Del City v. Fraternal Order of Police Lodge No. 114, 869 P.2d 309 (Okla. 1993) which provides a history of this line of cases.

In his report Public Credit, delivered to Congress on January 14, 1790, Secretary of the Treasury Alexander Hamilton stated:

States, like individuals, who observe their engagements, are respected and trusted, while the reverse is the fate of those who pursue an opposite conduct.

Every breach of the public engagements, whether from choice or necessity, is, in different degrees, hurtful to public credit.

¶0 This office has received your request for an official Attorney General Opinion in which you ask, in effect, the following question:

May a County Assessor waive the statutory filing deadlines under 68 O.S. Supp. 2002, §§ 2902, 2902.1 or 2902.2 for good cause, and grant the exemption if he or she feels it is in the best interest of the public?

Analysis

¶1 The statutes you list which are the subject of this Opinion provide exemptions from ad valorem taxes. Manufacturing facilities are eligible for an exemption from ad valorem taxes for up to five years. Okla. Const. art. X, § 6B(A); 68 O.S. Supp. 2002, § 2902(A). Section 2902.1(1) of Title 68 applies to manufacturing facility exemptions originally filed before July 1, 1993. All possible five-year exemption claims under this section have been paid; therefore, this statute no longer applies. Property moving through Oklahoma in interstate commerce is eligible for a yearly exemption from ad valorem taxes. Okla. Const. art. X, § 6A; 68 O.S. Supp. 2002, § 2902.2.

¶2 On or before March 15, a taxpayer must file with the County Assessor a rendition listing personal property owned as of January 1 of each year. 68 O.S. 2001, § 2836. No rendition of real property is required by the owner. Id. The rendition of the taxpayer's personal property is not conclusive of value. A County Assessor can increase the valuation of real property from the preceding year and the rendered value of personal property pursuant to 68 O.S. 2001, § 2876(A). Although there is no time limit on the County Assessor increasing the value, there are time limits to complete the appeals process.

¶3 The exemption for manufacturing facilities from ad valorem taxes provides:

Any person, firm or corporation claiming the exemption herein provided for **shall file each year for which exemption is claimed**, an application therefor with the county assessor of the county in which the new, expanded or acquired facility is located. The application shall be on a form or forms prescribed by the Tax Commission, and shall be filed before March 15, except as provided in Section 2902.1 of this title, of each year in which the facility desires to take the exemption or within thirty (30) days from and after receipt by such person, firm or corporation of notice of valuation increase, whichever is later.

68 O.S. Supp.2002, § 2902(E) (emphasis added). The exemption from ad valorem taxes for tangible personal property moving through Oklahoma provides:

Any person, firm, or corporation claiming the exemption provided in Section 6A of Article X of the Oklahoma Constitution, relating to property moving through the state in interstate commerce.
commerce, shall file an application with the county assessor for each year for which the exemption is claimed. The application shall be on a form prescribed by the Oklahoma Tax Commission and shall be filed on or before March 15 of the year in which the person, firm, or corporation desires to take the exemption. Applications must be filed in the year in which the exemption is requested.

Id. § 2902.2 (emphasis added). "In the construction of statutes, 'shall' is usually given its common meaning of 'must.' It is interpreted as implying a command or mandate." Sneed v. Sneed, 585 P.2d 1363, 1364 (Okla. 1978). Unless the County Assessor increases the valuation of real property from the preceding year or the rendered value of a taxpayer's personal property, the application for exemption from ad valorem taxes of a manufacturing facility must be filed before March 15. 68 O.S. Supp.2002, § 2902(E). The ad valorem tax exemption for tangible personal property moving through Oklahoma must be filed on or before March 15. Id. § 2902.2.


¶5 While the term "good cause" is mentioned throughout the Oklahoma Statutes, that term is not mentioned in those statutes which are the subject of this Opinion request. Within the Oklahoma Tax Code, the term "good cause" occurs seven times. Specific to the Ad Valorem Tax Code is 68 O.S. 2001, § 2857(A), which provides:

The Tax Commission may grant an extension without penalty, upon written request of the taxpayer [public service corporation] and for a good cause, of not to exceed fifteen (15) days for the filing of the returns as required by the Ad Valorem Tax Code.

Id. (footnote omitted) (emphasis added). "Best interests of the public" is not mentioned in the Oklahoma Tax Code. There are five references to the term within the Oklahoma Statutes. We conclude that the Legislature does not intend for a County Assessor to consider waiving the filing deadlines for good cause, or grant the exemption if he or she feels it is in the best interest of the public. "[L]egislative silence, when it has authority to speak, may be considered as giving rise to an implication of legislative intent." City of Duncan v. Bingham, 394 P.2d 456, 460 (Okla. 1964).

¶6 It is, therefore, the official Opinion of the Attorney General that:

1. The application for exemption from ad valorem taxes of manufacturing facilities pursuant to 68 O.S. Supp.2002, § 2902(E), must be filed with the County Assessor before March 15 of each year unless there is an increase of real property from the preceding year, or an increase in the valuation of the taxpayer's rendered personal property pursuant to 68 O.S. 2001, § 2876, in which case it must be filed the later of thirty days from receipt of the notice of valuation increase or March 14.

2. The application for exemption from ad valorem taxes of tangible personal property moving through Oklahoma pursuant to 68 O.S. Supp. 2002, § 2902.2, must be filed with the County Assessor on or before March 15 each year.

3. A County Assessor cannot consider "good cause" or "best interests of the public" for applications exempting ad valorem taxes pursuant to 68 O.S. Supp.2002. §§ 2902(E) or 2902.2, which are filed after the statutory deadlines.
FOOTNOTES

1 The Oklahoma Constitution contains two Section 6A provisions in Article X, one dealing with tangible personal property moving through Oklahoma, and the other dealing with the exemption from ad valorem or other taxes for intangible personal property. Title 68 O.S. Supp. 2002, § 2902.2 deals with the former section.

2 Corporations other than public service corporations must file on or before March 15 pursuant to 68 O.S. 2001, § 2838(A).

3 Renditions for household goods of the heads of families and livestock employed in support of the family are not required in counties that have approved ad valorem tax exemptions pursuant to Okla. Const. art X, § 6(b).


5 The statutory time lines in Title 68 for an increase in value by a County Assessor are as follows:

A. Section 2876(C) - written notice to the taxpayer within 1 day of the increase.

B. Section 2876(D) - Taxpayer has 20 calendar days from date of notice to file a written complaint.

C. Section 2876(F) - County Assessor shall schedule an informal hearing with the taxpayer.

D. Section 2876(F) - County Assessor shall take final action within 5 days of the informal hearing.

E. Section 2876(F) - Written notice shall be mailed within 1 day of the final action.

F. Section 2876(F) - Taxpayer has 10 working days to appeal to the County Board of Equalization.

G. Section 2877(A) - County Board of Equalization schedules hearing and renders decision.

H. Under Section 2863(A), a County Board of Equalization commences hearing cases on "April 1, or the first working day thereafter, and ending not later than May 31." In all counties a special session may be called if the board determines that the number of protests pending makes it impractical to complete hearing and adjudication prior to May 31. The special session can run from June 1 to no later than July 31. The special session must be requested no later than May 15 and approved by the County Budget Board.

To complete this process within these statutory time constraints, an increase in valuation by the County Assessor needs to occur no later than May 1 of the year.


8 See 68 O.S. 2001, §§ 216; 500.23(C); 500.34(B)(4); 814; 1010(D)(1), (2); 3025; 68 O.S. Supp.2002, § 2358(D)(5)(c)(2).

Oklahoma Cases
MAPES et al.  
v.  
NEUSTADT

Syllabus

¶0 1. WATERS AND WATERCOURSES - Boundaries not affected by changes in riparian status caused by avulsion. Changes in riparian status by reason of avulsion does not work a change in boundaries.

2. SAME - Landowner held not to have acquired adjoining tract by accretion. Where land is surveyed and its boundary is capable of ascertainment by reference to government survey and plat, and a river changes channel and encroaches on the land, and the river thereafter gradually moves to the south over a period of 20 years, first destroying and then restoring land to the south that also is capable of being identified by reference to government survey and plat, the owner of the north tract does not acquire the south tract by accretion.

Appeal from District Court, Blaine County; Tom R. Blaine, Judge.


R. H. Morgan, of Watonga, for plaintiffs in error.
Falkenstine & Fisher, of Watonga, for defendant in error.

BAYLESS, J.

¶1 H. D. Mapes and wife appeal from a judgment of the district court of Blaine county, tried without a jury, in favor of Walter N. Neustadt. Mapes, asserting title to certain described real estate, alleged they were the owners also of certain land extending to the south (not included in the specific description of the land) by reason of accretion, 60 O.S. 1941 § 335.
¶2 There is no substantial difference in the evidence of the contesting parties. Mapes' title to the 68 acres in the north half of the northeast quarter is based upon a patent from the federal government to the northeast quarter according to the government survey and plat. Neustadt's title to 110.5 acres in the southeast quarter (now claimed by Mapes) was based on a patent from the federal government described as lots 5 and 6. When the Mapes land was surveyed first it was nonriparian, and the river occupied parts of lots 3 and 4 (which were never patented to anyone) and its south bank was riparian to lots 5 and 6. By avulsion prior to the issuance of the patent to Mapes' land all of lots 3 and 4 north of the river were destroyed, and also parts of the northeast quarter, so that it became in fact riparian to the river and occupied such status at the time it was patented. It was patented in 1917, and beginning in 1923 and continuing for many years there was movement by the river to the south that gradually restored lots 3 and 4, destroyed lots 5 and 6, and then restored them. It is Mapes' contention that their riparian line (the medial line of this nonnavigable stream) moved with the river, and the restoration of lots 3 and 4 (title to which is not involved here) and 5 and 6 accreted to the south riparian line as of the time of the patent, and by the law of accretion belongs to them.

¶3 The trial court found that Mapes' line as surveyed was nonriparian, and as the river now exists it is possible to identify the land of the contesting parties, and so being, the equities are with Neustadt and not the Mapes, and that each is the owner now of what was originally patented and no more.

¶4 Citing the statute supra, and the decisions of this court in Goins v. Merryman, 183 Okla. 155, 80 P.2d 268, and Chase v. Cheatham, 194 Okla. 1, 146 P.2d 585, Mapes contends that the trial court erred.

¶5 To the contrary, Neustadt cites Hunzicker v. Kleeden, 161 Okla. 102, 17 P.2d 384, in support of the judgment in his favor.

¶6 There appear to be many factual differences between the Hunzicker Case, supra, and the Chase Case, supra, affecting the discussion of the rules involved that tend to explain the difference, if any, in the ultimate rule applied in each case. Perhaps the presence of the issue of prescription in the latter case suffices to destroy any analogy. However, as between the Hunzicker and Goins Cases, supra, it is difficult to point out factual differences that brought about the difference in the law applied, unless it was the assertion in the Hunzicker Case of equitable principles and the proof of restoration rendering identification possible; neither of which seems to have been mentioned in the Goins Case. It is significant that the Hunzicker Case was not mentioned in either of the other cases cited, supra. However, there is another factor shown in the evidence of this case that served to differentiate it from the cases relied on by Mapes, and this is avulsion. In all of the cases cited by either of the parties it appears that any movement of the streams in question was by slow and imperceptible degrees over a long period of time and clearly amounted to what was known at common law and is defined by our statute, supra, as accretion. By the common law any sudden change in the channel of a stream or movement of one mass of land from one shore to another, where it was identifiable, was avulsion and did not affect titles nor change boundaries, 67 C.J. 828 § 239, and the cases cited in the footnotes. Our statutory definition of avulsion is not as broad as the common law definition and is limited solely to the right to reclaim mass removals that can be identified subsequently, 60 O.S. 1941 § 336. We have no statute dealing with avulsion in the sense of a sudden change in the channel of a river such as occurred in this instance. Since the rule at common law and under our statute, where applicable, is that avulsion does not change the boundaries nor affect titles, the flood that occurred in 1914 whereby a part of the land now owned by Mapes was carried away suddenly by a change in the channel of the river, could not have been used against Mapes to his detriment by riparian owners on the opposite shore. We think the corollary of this rule is that Mapes could not thereafter use the slow and imperceptible movement of the river channel to the south whereby his lost land was restored to establish a riparian owner's right to claim accretion and thereby acquire the title of other owners south of him upon the restoration of their land, following its destruction, by this gradual movement of the river channel to the south. In other words, it is our opinion that this sudden movement of the river in 1914 could not have affected title to the land in the northeastern quarter at that time and rectification of this move ought not to serve as the basis of accretion.
¶7 We think that the reliance of Neustadt on the equitable principles applied in the Hunzicker Case, and his reliance upon the ability to identify his land by government plat and survey following the restoration of his land, justified the trial court in rendering judgment in his favor. There is a sharp diversity of views among the opinions of the courts of this nation on the subject of accretion and the rule adopted by the South Dakota court in Allard v. Curran, 41 S.D. 73, 168 N.W. 761, followed by the later case of Erickson v. Horlyk, 48 S.D. 544, 205 N.W. 613, where the chief reliance for the rule adopted therein was upon the ability to identify according to government plat and survey was the basis for the Hunzicker Case. We believe it controls here.

¶8 The judgment appealed from is affirmed.

¶9 GIBSON, C. J., HURST, V. C. J., and RILEY, OSBORN, WELCH, CORN, and DAVISON, JJ., concur.
CITY OF SHAWNEE, OKLAHOMA, A MUNICIPAL CORPORATION, PLAINTIFF,

v.

Mac Q. WILLIAMSON, ATTORNEY GENERAL OF THE STATE OF OKLAHOMA, AND EX OFFICIO
BOND COMMISSIONER OF THE STATE OF OKLAHOMA, DEFENDANT.

Syllabus by the Court

¶0 A public municipal parking lot owned exclusively by a municipality is a public utility as that term is used
in Section 27, Article 10 of the Constitution.

Original action in mandamus to compel the defendant to approve certain municipal parking lot bonds
issued by the City of Shawnee. Writ granted.

Randall Pitman, City Atty., Miller & Peters, John T. Levergood, Thomas M. Stevens, Shawnee, George J.
Fagin, Oklahoma City, of counsel, for plaintiff.


WELCH, Justice.

¶1 This is an original action begun in this court by the plaintiff, City of Shawnee, Oklahoma, a municipal
corporation, wherein it seeks a writ of mandamus to compel the defendant, Mac Q. Williamson, Attorney
General, and Ex-Officio Bond Commissioner of the State of Oklahoma, to approve certain municipal
parking lot bonds issued by the City of Shawnee, when said bonds, together with a duly certified
transcript of the proceedings herein, were submitted to the defendant as provided by law, he declined to
approve the bonds because there was a question as to the legality of the bond purpose.

¶2 This action then presents the question whether a public parking lot is a "public utility" within the
purview and meaning of Section 27, Article 10 of the Constitution of the State of Oklahoma; and whether
the bonded indebtedness proposed to be incurred by the City of Shawnee as to the "parking lots,"
constitutes an unlawful and unauthorized attempt to impose a tax for a purpose not sanctioned by law.

¶3 Section 27, Article 10 of the Constitution of Oklahoma reads as follows:

"Any incorporated city or town in this State may, by a majority of the qualified property tax paying
voters of such city or town, voting at an election to be held for that purpose, be allowed to
become indebted in a larger amount than that specified in section twenty-six, for the purpose of
purchasing or constructing public utilities, or for repairing the same, to be owned exclusively by
such city: Provided, That any such city or town incurring any such indebtedness requiring the
assent of the voters as aforesaid, shall have the power to provide for, and, before or at the time of
incurring such indebtedness, shall provide for the collection of an annual tax in addition to the
other taxes provided for by this Constitution, sufficient to pay the interest on such indebtedness
as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within
twenty-five years from the time of contracting the same."

¶4 The defendant in support of the contention that a parking lot is not a public utility has cited Coleman v.
547, 207 P.2d 922; State ex rel. City of Shawnee v. Williamson, 186 Okl. 278, 97 P.2d 74, 125 A.L.R.
1389; In re City of Miami, 43 Okl. 205, 141 P. 1174, and In re Bonds of City of Guthrie, 35 Okl. 494, 130
P. 265. We have examined these authorities and find that they all have held that street improvements do
not constitute public utilities, since the streets are not exclusively owned and controlled by the
municipality. We must agree with these authorities, however, we cannot agree that they are applicable to
the question here presented, since the parking lots are to be exclusively owned by the municipality and
they are not to be managed or used in the same manner as streets.

¶5 Defendant next contends that the provisions of Title 11 O.S. 1951 §§ 1352 [11-1352] to 1359,
inclusive, as amended by the 1953 Legislature, were designed to alleviate the existing problems of
automotive congestion in cities, and indicate a legislative intent to relieve the taxpaying voters from any
burden incident to the purchase, construction or maintenance of public parking lots. It is argued that by
providing a specific method of financing a parking lot project, the Legislature apparently intended to bar
and exclude every other method. We cannot agree that the suggested intent is apparent, nor that the
Legislature intended to bar or could bar any method authorized by provision of the Constitution.
Furthermore, in the case of Application of the City Council of City of Tahlequah, Okl., 285 P.2d 418, 419,
it was held:

"All portions of 11 O.S.Supp. 1953, Sec. 449.1 to 449.20 (Title 11, Chapter 8, 1953 Session Laws
of Oklahoma) purporting to authorize certain cities and towns to become indebted in excess of
the amount fixed in Oklahoma Constitution, Art. X, sec. 26, without complying with all provisions
of section 27 thereof are unconstitutional and void."

¶6 Neither our Constitution nor statutes have defined a public utility, nor has our court heretofore had the
question of whether a parking lot owned by a municipality would constitute a public utility. However, this
court, in a long line of decisions, has uniformly held that the term "public utilities" as used in Section 27,
Article 10 of the State Constitution, is synonymous with the term "public use." State ex rel. Edwards v.
Millar, 21 Okl. 448, 96 P. 747; State ex rel. Manhattan Construction Co. v. Barnes, 22 Okl. 191, 97 P.

¶7 We have held that public parks, sidewalks and paving of the streets through parks, convention halls,
sewers, public fire stations, electric light plants, municipal owned airports, public waterworks, cemetaries,
public libraries, museums, all are public utilities within the meaning of that term as used in Section 27,
Article 10 of the Constitution. Oklahoma City v. State ex rel. Edwards, 28 Okl. 780, 115 P. 1108; City of
Ardmore v. State ex rel. Best, 24 Okl. 862, 104 P. 913; Williams v. City of Norman, 85 Okl. 230, 205 P.
144; Chastain v. Oklahoma City, 208 Okl. 604, 258 P.2d 635; Dunagan v. Town of Red Rock, 58 Okl.
218, 158 P. 1170; Denton v. City of Sapulpa, 78 Okl. 178, 189 P. 532, 9 A.L.R. 1031; Bekins v. City of
Tulsa, Okl., 299 P.2d 792; City of Tulsa v. Williamson, Okl., 276 P.2d 209; Town of Nichols Hills v.

¶8 The ever increasing complications of modern civilization from time to time have compelled a new
examination and application of the constitutional provision as to "public utilities." This is not to change the
meaning of the Constitution to meet changing times as that would be an amending of the Constitution by
judicial decree. We merely re-examine the Constitution as written, and make judicial application thereof to
the new situation presented. In order to cover new applications the term "public utility" has become
somewhat synonymous with the term "public good or public use." The courts in other jurisdictions have
consistently defined "public use" to mean public utility, advantage, or what is productive of public benefit.
¶9 The evident object and purpose of Section 27, supra, is primarily to empower the incorporated cities and towns of this state by a majority of the qualified taxpaying voters voting at an election held for such purpose to become indebted in a larger amount than that specified in Section 26, for the purpose of purchasing or constructing public utilities or for repairing the same, to be owned exclusively by such municipalities, and it is the duty of the court to so construe the provisions as to carry out its purpose. The construction of a constitutional provision must not be so strict or technical as to defeat the evident object and purpose of its adoption.

¶10 Where a constitutional provision is complete in itself it needs no further legislation to put it into force. And where it asserts a certain right, or lays down a certain principle of law or procedure, it speaks for the entire people as their supreme law, and is full authority for all that is done in pursuance of its provision. In short, if complete in itself, it executes itself. Davis v. Burke, 179 U.S. 399, 21 S.Ct. 210, 45 L.Ed. 249; State ex rel. Edwards v. Millar, supra.

¶11 We are irresistibly led to the conclusion that Section 27, Article 10, supra, is a grant of power to the people of the municipalities of the state, and not a limitation.

¶12 Section 1 of Art. 2 of our Constitution provides that:

“All political power is inherent in the people; and government is instituted for their protection, security, and benefit, and to promote their general welfare.”

¶13 This general underlying idea that the people themselves have the power by direct vote to control their own affairs is very persuasive that it was the intention of the Constitution to give to municipal corporations directly the right to become indebted by vote of the taxpayers for the construction of public utilities. Therefore since it has been held that public utility and public use are synonymous, and that usually or generally whatever is beneficially employed for the community is of public use, we are of the opinion that the taxpaying voters of a municipality have some qualification to determine whether a parking lot would be a public use and benefit, and when they have so determined by their vote, the court should give a fair and just construction and decision as to what constitutes a public utility under Section 27, Article 10, supra.

¶14 It is obvious from the authorities hereinabove cited and referred to, that from time to time as our population has increased and modern civilization has progressed, both a demand and the necessity for various public services have increased. The increased use of motor vehicles has created a serious parking problem in all municipalities to the extent that a municipally owned parking lot is not only a convenience such as public libraries, museums, public parks, etc., which have heretofore been held to be public utilities, but is a necessary service to the public for the control of congested traffic on the streets, and for the protection of pedestrians and property owners within the municipality.

¶15 For the reasons above stated, we are of the opinion, and so hold, that parking lots exclusively owned and operated by municipalities are public utilities within the meaning of that term as used in Section 27, Article 10 of our Constitution.

¶16 Writ granted.
MOORE-NORMAN AREA VOCATIONAL-TECHNICAL SCHOOL DISTRICT NO. 17, PETITIONER,

v.

BOARD OF TRUSTEES OF SOUTH OKLAHOMA CITY JUNIOR COLLEGE ET AL.,
RESPONDENTS.

¶0 Application to assume original jurisdiction, to enjoin the Oklahoma County Treasurer from paying to
the South Oklahoma City Junior College tax monies derived from part of an area school district
overlapped by that of petitioner, and to determine respective authority of the two area school districts to
levy taxes and issue general obligation bonds with respect to the overlap area upon proper vote of the
people in each of the two area school districts. Original jurisdiction assumed, rights of the parties
determined, and request for injunction denied.

Harold L. Heiple, Heiple Law Offices, Inc., Norman, for petitioner.

Gary M. Bush, Michael D. Tinney, Fagin, Brown & Bush, Herman Merson, Merson, Campbell & Merson,
Oklahoma City, for respondent Bd. of Trustees of South Oklahoma City Junior College.

Curtis P. Harris, Dist. Atty., William L. Funk, Asst. Dist. Atty., Oklahoma City, for respondents Oklahoma
County Treasurer, Oklahoma County Assessor.

J. Harry Johnson, Oklahoma City, for amicus curiae, Oklahoma State Regents for Higher Ed.

LAVENDER, Justice:

¶1 This is an original action by petitioner, the Moore-Norman Area Vocational-Technical School District
No. 17, a body corporate duly formed as an area vocational-technical school district, the boundaries of
which are partly within the boundaries of the South Oklahoma City Area School District, the "overlap" area
being entirely within Oklahoma County.

¶2 Petitioner asks that we assume original jurisdiction, enjoin the Oklahoma County Treasurer from the
distribution of certain tax monies from the overlap area to the South Oklahoma City Junior College, and to
judicially determine rights relative to tax revenues and incurrence of indebtedness in the overlap area by
its area school district and the South Oklahoma City Area School District, which district it does not
recognize as an area school district.

¶3 Original jurisdiction is assumed.

¶4 The South Oklahoma City Junior College offers courses in vocational and/or technical education, and,
because of this, pursuant to 70 O.S. 1971 § 4410, a tax levy of 5 mills as provided for by Section 9B(a),
Article X, Oklahoma Constitution, upon proper vote thereon by the people, was levied within the South Oklahoma City Area School District. Similarly, a 5 mill tax levy is authorized the petitioner in its area school district by the same Article, and a 5 mill tax levy was voted by the people in that district, it being the second of the two levies impressed upon the taxable property in the overlap area. Both levies are for operational funds.

¶5 The County Treasurer has paid, and proposes to pay, to the Board of Trustees of the college monies derived from the 5 mill tax levy for the South Oklahoma City Area School District. Petitioner seeks a judicial determination that this 5 mill tax levy is void, or, in the alternative, that it is entitled to share equitably in the monies thereby generated. Our holding is that the levy is not void, and we find no authorization for the equitable sharing.

¶6 Petitioner also seeks a judicial determination that the issuance of general obligation bonds by the college for capital improvements shall not prevent petitioner from issuing its own general obligation bonds up to 5% of the net valuation of taxable property within its area school district, which would include the overlap area, in accordance with Section 9B(b), Article X, Oklahoma Constitution. Our conclusion on this will be stated hereinafter.

¶7 The referenced Section 9B, Article X, came into being in its entirety by constitutional amendment proposed by the Legislature and voted on by the people in a special election in 1966.

¶8 The petitioner vocational-technical school district came into being in 1972 pursuant to provisions of 70 O.S. 1971 § 14-108, pertaining to area school districts, and providing, among other things, for the State Board of Vocational and Technical Education to prescribe criteria and procedures for such school districts and the government thereof, as provided by Section 9B, Article X, Oklahoma Constitution.

¶9 The South Oklahoma City Area School District came into being in 1970 pursuant to provisions of 70 O.S. 1971 § 4410 as enacted in 1968. That section provides substantially in part that a community maintaining a community junior college in which courses in vocational and/or technical education are offered, and meeting the published standards prescribed by law and/or the State Board for Vocational Education [predecessor to the State Board of Vocational and Technical Education] for establishing an area school district may, by resolution adopted by the Board of Trustees of the college, become an area school district, and laws applicable to other area school districts, including laws authorizing tax levies, are applicable to such district.

¶10 Petitioner attacks this statute, 70 O.S. 1971 § 4410, and says that under the state constitution, only the State Board for Vocational Education can establish area school districts, the statute, in petitioner's view, being unconstitutional and void insofar as it purports to authorize anyone other than the board to establish area school districts. This is its Proposition II. Incorporated therein is petitioner's further position that a statutory proclamation that junior college communities can grant unto themselves the ability to become area schools [area school districts] authorized to collect ad valorem tax money is simply an attempt to grant by legislative fiat powers which the legislature is not authorized to grant under the state constitution. Petitioner says that the board had nothing to do with the qualification of the community or the college for establishing an area school district, and that therefore neither exists as an area school district, and neither can collect monies generated by levies impressed on property located within its boundaries. The basis for this position lies in Section 9B(c), Article X of the Constitution, which is as follows:

"(c) Until otherwise provided by law, area school districts and the government thereof shall be established in accordance with criteria and procedures prescribed by the State Board for Vocational Education."

Petitioner also refers to the ballot title for the aforesaid Section 9B, Article X Amendment, adopted at the election held in 1966, which provides in its GIST OF THE PROPOSITION for
"... authorizing establishment of area school districts by the State Board for Vocational Education; ..."

as further evidence of the exclusive authority of the board to establish area school districts.

¶11 Petitioner's Proposition I is that the Legislature may not alter, amend, delete or add to the provisions of Section 9B, Article X, Oklahoma Constitution notwithstanding sub-section (d) thereof which reads:

"(d) The Legislature may alter, amend, delete, or add to this Section 9B by law. *

because no reference to this was in the ballot title and, hence, the people did not approve such amendment of their constitution, as is their right under Section 1, Article V, of that constitution. However, since our disposition of the matter turns on sub-section (c) of the referenced Section 9B, and, also, on the adequacy of the ballot title in advising the voters of what they were to vote on, other than subsection (d), it is not necessary to decide the matter raised in petitioner's Proposition I.

¶12 In reference to the ballot title, the above quoted clause from it is what it says - an authorization to the State Board for Vocational Education. Nowhere does the constitutional amendment, Section 9B, or its ballot title, stamp the board as a creation of the constitution. It was, and remained, a creation of the Legislature, and the ballot title reference to the board must be viewed in that light. Left undisturbed was all legislative power regarding the board, and this power included alternate means for accomplishing anything that the board might accomplish. Therefore, fairly within the GIST of the ballot title was Section 9B(c) providing for area school districts and their government in accordance with criteria and procedures provided by the board "until otherwise provided by law," the quoted provision being a recognition of the legislative power found in Section 36, Article V, Oklahoma Constitution, providing that any specific grant of authority in the Constitution shall not work a restriction, limitation, or exclusion upon the authority of the Legislature upon the same subject or any other subject. The Legislature thereafter provided for an alternate means of establishing an area school district by enacting 70 O.S. § 4410 in 1968, and this was within its authority as a rightful subject of legislation. Further, we observe that the ballot title insofar as it pertains to Section 9B, exclusive of sub-section (d) on which we express no opinion as it is not necessary for this decision, adequately advised the voters of the general nature of the measure (Perry v. Jordan (1949), 34 Cal.2d 87, 207 P.2d 47, 51), which, other than the statement of the board's authority, supra, permitted the levying of taxes and incurring of indebtedness by area school districts upon vote of the people therein. Also, the proposed amendment and its ballot title were in accord with the requirements of Section 1, Article XXIV, of the state constitution pertaining to amendments proposed by the Legislature. All of this being so, as we believe it is, the action of the Legislature in thereafter enacting what is now 70 O.S. 1971 § 4410 was in no-wise manifestly in contravention of the constitution (Rupe v. Shaw (1955), Okl., 286 P.2d 1094, 1098) and should be therefore upheld; the community maintaining the junior college could become an area school district, and the voters of that district could levy a tax in accordance with Section 9B(a), Article X of the state constitution. Further, payment of monies generated by such tax levy could properly be paid by the County Treasurer to the governing board for the area school district, which, as we noted in Sherrill v. Board of Trustees of South Oklahoma City Junior College (1973), Okl., 515 P.2d 1388, is also the Board of Trustees of the community junior college.

¶13 This subject would not be complete without recognition of the position of the County Treasurer and County Assessor that the taxpayers of the overlap area cannot be subjected to two 5 mill assessments because of provisions of Section 9B, Article X of the state constitution. No collection or payment of the millage levied by the petitioner's district is intended by them. Closely allied to this matter is petitioner's request for a determination that issuance of general obligation bonds by the college shall not prohibit the petitioner from issuing its own general obligation bonds for up to 5% of the net valuation of taxable property within petitioner's area school district, including the overlap area, in accordance with Section 9B(b) of the aforesaid Article. The matters are allied because inhabitants of the overlap district would be paying taxes in each instance for support of two area school districts.
¶14 First, it may be noted that nothing in Section 9B, Article X of the constitution, specifically or by reference to other sections of that Article, prohibits either the issuance of general obligation bonds, or the imposition of a 5 mill tax levy by the voters of any area school district, which necessarily includes both area school districts. The matter does not end there, however, for we must ask ourselves whether it was the intent of the voters in voting upon the constitutional amendment, and, indeed, whether it was the intent of the Legislature in enacting 70 O.S. 1971 § 4410, that the authority thus extended to area school districts encompassed an overlap area in which the authority was already utilized to the maximum permissible extent by another area school district. Our conclusion is that there was not such intent in either instance, and we reach this result by construction of the referenced Section 9B, Article X, which authorizes the mill tax levies and indebtednesses by area school districts.

¶15 The object of construction, applied to a constitution, is to give effect to the intent of its framers and of the people adopting it. This intent is to be found in the instrument itself; and when the text of a constitutional provision is not ambiguous, the courts, in giving construction thereto, are not at liberty to search for its meaning beyond the instrument. Latting v. Cordell (1946), 197 Okl. 369, 172 P.2d 397, quoted in Hines v. Winters (1957), Okl., 320 P.2d 1114, 1118. Therefore, looking directly to Section 9B(a), it first provides that:

"Area school districts for vocational and/or technical schools may be established and a levy of not to exceed five (5) mills on the dollar valuation of the taxable property in any area school district so established may be made annually, for the district, when such levy is approved by a majority of the electors in the area school district, . . ."  

It is most difficult to believe that the Legislature in proposing this amendment, or the people in voting on it, had any thought of overlapping districts for the teaching of the same subject, and it being immaterial for this purpose whether the teaching was at a secondary school or higher school level. Indeed, that would have been beyond the gist of the proposition voted on, and, if held otherwise, the desirability of an informed electorate passing on changes in the fundamental law (16 Am.Jur.2d, Constitutional Law, Section 36) would be circumvented.

¶16 Accordingly, we hold that Section 9B, Article X, Oklahoma Constitution, does not contemplate the imposition of a tax levy upon the taxable property in the overlap area of the two area school districts in excess of that authorized for a single school district. The maximum taxable levy for operational purposes having already been imposed for benefit of the South Oklahoma City Area School District, there was no authority for an additional levy in the overlap area for operational purposes to benefit petitioner's area school district, and to the extent the levy for petitioner's district did so, the same is invalid. This is consistent with the requirement that taxes must be uniform upon the same class of subjects, as found in Section 5, Article X, Oklahoma Constitution. Moreover, while not necessary to decide this tax levy matter, the voters, in voting on the constitutional amendment, and the Legislature in enacting 70 O.S. 1971 § 4410, could not have intended that area school districts could be superimposed one on top of the other as was done in this case, so that even if the permissible tax levy upon taxable property in the overlap area were not already imposed, only the area school district first created would be authorized to impose such levy. We say this without going outside of the referenced Section 9B(a) of the Constitution with the same reasoning as aforesaid in commenting on intent with regard to that section.

¶17 Turning to the matter of petitioner issuing general obligation bonds, Section 9B(b) provides that:

"(b) Upon the establishment of area school districts, such districts are authorized to become indebted separate and apart from the indebtedness of any school district included in the area school district up to five percent (5%) of the net valuation of taxable property within such area school district for capital improvements . . ."  

In view of the reference to indebtedness separate from that of any school district, surely, had the Legislature in proposing the amendment intended that the authorized indebtedness also be separate from
that of any overlapping area school district, it would have likewise so stated in both the amendment and its ballot title. Therefore, the same principle prohibiting the imposition of dual tax levies in an overlap area is applicable to the matter of general obligation bonded indebtedness. The South Oklahoma City Area School District having been first established, it has the sole right of such a district to its geographical area for the purpose of voting bonded indebtedness therein.¹

¶18 The foregoing, we think, meets the required objective of giving effect to the intent of the legislative framers of the constitutional amendment concerned, and of the people adopting it. State ex rel. Hawkins v. Oklahoma Tax Commission (1969), Okl., 462 P.2d 536.

¶19 The rights of the parties have been determined, and the request for an order enjoining the Oklahoma County Treasurer from distributing tax monies derived from the overlap area to the governing board of the South Oklahoma City Area School District [referred to by petition as the South Oklahoma City Junior College] is denied.

¶20 All Justices concur.

Footnotes:

¹ The county officials state in their answer to petitioner that the bonded indebtedness of the South Oklahoma City Junior College [not the South Oklahoma City Area School District] is being retired by a levy of 5.96 mills on taxable property in the county, which includes the overlap area. As thus stated, this is a matter separate from indebtedness of the area school district, which is a separate and distinct entity from the college. Sherrill v. Board of Trustees of South Oklahoma City Junior College, supra.
On appeal from a judgment of the District Court in Oklahoma County, Oklahoma, Honorable Harold C. Theus, Judge. Appellant appeals on the grounds of improper division of jointly acquired property, insufficient award of alimony and failure of the decree to require appellee to pay all indebtedness of the parties. CERTIORARI GRANTED FOR THE LIMITED PURPOSE OF INCREASING AWARD OF ALIMONY AND AWARDS ATTORNEY FEES. DECISION OF TRIAL COURT AND COURT OF APPEALS AFFIRMED, PERTAINING TO PROPERTY SETTLEMENT AND PAYMENT OF DEBTS OF PARTIES.

James A. Kirk, Linn, Helms, Kirk & Burkett, Oklahoma City, for appellant.

Andrew M. Coats, Crowe, Dunlevy, Thweatt, Swinford, Johnson & Burdick, Oklahoma City, for appellee.

HODGES, Vice Chief Justice.

¶1 This is a petition for certiorari from the Court of Appeals Division # 2. We are granting certiorari for the limited purposes of increasing the alimony judgment and awarding attorney fees to appellant for successfully prosecuting the appeal. The judgment of the trial court and the Court of Appeals is otherwise affirmed.

¶2 The appellant, Jeanne Marie Durland, contends the trial court abused its discretion in its award of an alimony judgment in the amount of $36,000.00. We agree.

¶3 The parties had been married nineteen years. The wife has only minimal income [552 P.2d 1149] from her partial ownership in a second hand clothing store. She is not trained for any particular employment outside the home. In addition, one of the children of the parties is a diabetic and requires special care and attention by appellant.
¶4 The facts reveal the husband's income from his law practice over the past few years was:

<table>
<thead>
<tr>
<th>Year</th>
<th>Income</th>
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<tbody>
<tr>
<td>1970</td>
<td>$28,472.90</td>
</tr>
<tr>
<td>1971</td>
<td>36,189.27</td>
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<tr>
<td>1972</td>
<td>45,996.00</td>
</tr>
<tr>
<td>1973</td>
<td>54,653.00</td>
</tr>
<tr>
<td>1974 (Jan. - July)</td>
<td>45,698.33</td>
</tr>
</tbody>
</table>

¶5 There is no fixed percentage or rule available by which to determine the amount of alimony to be awarded in the granting of divorce. The propriety of the award depends on the facts and circumstances of the particular case but it must be reasonable. The determination of the amount of alimony to be allowed in a divorce action requires the consideration of the station in life and the conduct of the parties, the earning capacity and estate of the husband, and the financial means and physical condition of the wife.²

¶6 We feel, based upon a consideration of the appropriate factors involved, including the parties' station in life; the length of the marriage; and the lack of educational preparation of the wife; the alimony judgment should be increased from $36,000.00 to $48,100.00, payable in installments at the rate of $650.00 per month until appellee has paid appellant seventy-four equal installments. The obligation of the appellee to pay future installments of alimony will automatically terminate on death or remarriage of appellant pursuant to 12 O.S. 1971 § 1289.

¶7 The appellant requests attorney fees and costs of printing briefs. Appellant argues she was required to appeal the trial court's judgment in order to obtain just and equitable orders relating to property settlement, alimony, and payment of debts. The appeal from the divorce decree of necessity required legal research and the preparation of a brief for presentation. The appellant is granted an additional $500.00 for attorney fees and costs.³

¶8 CERTIORARI GRANTED FOR THE LIMITED PURPOSE OF INCREASING AMOUNT OF ALIMONY JUDGMENT AND AWARDING ADDITIONAL ATTORNEY FEES FOR PROSECUTION OF APPEAL. JUDGMENT OF TRIAL COURT AND COURT OF APPEALS OTHERWISE AFFIRMED.

¶9 WILLIAMS, C.J., and DAVISON, IRWIN, LAVENDER, BARNES and SIMMS, JJ., concur.

¶10 DOOLIN, J., dissents.

Footnotes:


STATE OF OKLAHOMA EX REL. JAN ERIC CARTWRIGHT, ATTORNEY GENERAL OF THE STATE OF OKLAHOMA; NANCY JEWELL; OKLAHOMA CONGRESS OF PARENTS AND TEACHERS, INC.; OKLAHOMA EDUCATION ASSOCIATION, INC.; INDEPENDENT SCHOOL DISTRICT # 3 OF TULSA COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT # 69 OF CANADIAN COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT # 52 OF OKLAHOMA COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT # 41 OF OKLAHOMA COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT # 12 OF OKLAHOMA COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT # 2 OF CLEVELAND COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT # 1 OF COMANCHE COUNTY, OKLAHOMA; ENID EDUCATION ASSOCIATION; TULSA CLASSROOM TEACHERS ASSOCIATION, INC.; PONCA CITY EDUCATORS POLITICAL ACTION COMMITTEE; MIDWEST CITY-DEL CITY CLASSROOM TEACHERS ASSOCIATION; INDEPENDENT SCHOOL DISTRICT # 7 OF TULSA COUNTY, OKLAHOMA, AND PUTNAM CITY INDEPENDENT SCHOOL DISTRICT # 1 OF OKLAHOMA COUNTY, OKLAHOMA, PETITIONERS,

v.

H.M. DUNBAR, COUNTY ASSESSOR OF GARFIELD COUNTY, OKLAHOMA, RESPONDENT

GARFIELD COUNTY INDUSTRIAL AUTHORITY, AND ITS TRUSTEES, JOHN O. FOREMAN, WILLIAM V. HARRIS, J.W. HILL, FRED E. KAUPKE, JOE E. KING, L.L. LONG, LELAND H. MILLER, HUGH L. THURMAN, AND JACK ZALOUDEK; AND KOEHRING COMPANY; AND CHESTERFIELD CYLINDER COMPANY, INC., RESPONDENT INTERVENORS.

¶0 This original proceeding involves the ad valorem tax status of the possessory and contractual interest that two private entities have in property in which legal title is held by a public trust.

Jan Eric Cartwright, Attorney General of Oklahoma, et al., (Petitioners) filed an Application for this Court to Assume Original Jurisdiction and Issue a Writ of Mandamus ordering and directing H.M. Dunbar, County Assessor of Garfield County (Respondent), to place certain real and personal property on the Garfield County ad valorem tax rolls, and to declare 60 O.S. 1977 Supp. § 178.7 unconstitutional.

Respondent, Garfield County Industrial Authority, a public trust, (GCIA) holds legal title to the property which Petitioners seek to have placed on the tax rolls, and Respondents Koehring Company (Koehring) and Chesterfield Cylinder Company, Inc. (Chesterfield) have separate possessory and contractual interests in such property.

Respondents GCIA, Koehring and Chesterfield were authorized to Intervene.

¶1 The Garfield County Industrial Authority, a public trust, (GCIA) was created pursuant to 60 O.S. 1971, §§ 176-180, as amended.¹ Garfield County is the beneficiary.

¶2 Since the Legislature first authorized the creation of public trusts as a vehicle for “public trust financing” in 1951, ad valorem taxes have not been assessed or paid upon public trust property or upon the possessory or contractual interests of private entities in such property.² At issue in this proceeding is the ad valorem tax status of the possessory and contractual interest which two private entities have in trust properties in which GCIA holds legal title. The two private entities are Koehring Company (Koehring) and Chesterfield Cylinder Company, Inc. (Chesterfield). Koehring and Chesterfield acquired their respective possessory rights, and whatever additional interests each may have, under separate “Lease Agreements” negotiated with GCIA. GCIA is referred to in each agreement as “Lessor” and Koehring and Chesterfield are referred to as “Lessee.”³

¶3 In this original proceeding the Attorney General, et al., seek a Writ of Mandamus directing the Respondent, H.M. Dunbar, County Assessor of Garfield County, to assess and place on the ad valorem tax rolls all the real and personal property which Koehring and Chesterfield have or hold by reason of the “Lease Agreement” each has with GCIA. GCIA, Koehring and Chesterfield were authorized to intervene and will be referred to collectively as Intervenors unless referred to separately by name.
FACTS AND ISSUES

¶4 The background giving rise to this litigation is briefly summarized. On July 31, 1979, the Attorney General of the State of Oklahoma, rendered an opinion in which he concluded that . . .

"private lessees of public trust property, whether real or personal, have a separate, identifiable property interest which is not by reason of any retained trust or governmental beneficial ownership exempt from taxation under . . . the Constitution of the State of Oklahoma,"

and that County Assessors are required to place such leased property upon the tax rolls for the purpose of ad valorem taxation. In reaching this conclusion the Attorney General withdrew a prior official opinion of a former Attorney General in which it was concluded that under Art. X, § 6A of the Oklahoma Constitution . . .

"intangible personal property consisting of a leasehold interest in real and personal property held in trust for the use and benefit of a county of this State is not subject to ad valorem taxation."

¶5 Since the opinion of the Attorney General advanced an entirely different concept concerning the ad valorem tax status of public trust property, several proceedings were commenced in different parts of our state which placed in issue the correctness of the July 31 opinion of the Attorney General. The correctness of the opinion was challenged on constitutional grounds, i.e., public trust property is not taxable because all property, both real and personal, in which legal title is held by a public trust, is constitutionally exempt from ad valorem [618 P.2d 904] taxation.5 It is evident that the ad valorem tax status of the possessor and contractual interest of private entities in public trust property is publici juris and of immediate concern to the people of our state. We assume original jurisdiction. State of Oklahoma, ex rel. Poulos v. State Board of Equalization, Okl., 552 P.2d 1134 (1975).

¶6 We should first clarify the issues. Intervenors correctly point out that the legal theory upon which the Attorney General based his July 31 opinion is not the primary basis upon which petitioners predicate their entitlement to the writ sought in this action. A fair reading of the July 31 opinion discloses that it is based upon the conclusion that the leasehold interest of a private lessee in public trust property is taxable, with each private lessee's entitlement to a tax exemption being determined by reference to the nature of the lessee's use of property. In this action, petitioners rely primarily upon the doctrine of "equitable ownership", i.e., that Koehring and Chesterfield are the "owners" of the property under their contractual agreements with GCIA. Petitioners argue the "Lease Agreements" establish a vendor-purchaser relationship with GCIA as vendor and Koehring and Chesterfield, as purchasers. They submit that Koehring and Chesterfield each have complete possession and control of their properties under executory contract to purchase, and the only purpose for retention of title by GCIA is to secure payment of the "purchase price," to wit, the rental payments to retire the outstanding bonds.

¶7 We are concerned here with only the legal issues presented on this record, and not with abstract questions of law concerning the correctness of the July 31 opinion of the Attorney General. Although it may appear that this action presents the correctness of that opinion, the issues as framed by the record are entirely different. The Attorney General was responding to the narrow legal question posed, i.e., whether a "leasehold" interest in public trust property is taxable. Tax liability is sought here on a broader basis, i.e., that Koehring and Chesterfield are the "owners" of their respective properties. As the discussion which follows indicates, the record demonstrates conclusively that we are not dealing with "leasehold" interests, but with executory contracts to purchase. If and when a justiciable controversy arises involving "leasehold" interest, the courts of this state will be open to resolve that issue.

¶8 The propriety, desirability, wisdom or practicality of industrial revenue bond financing through public trusts in Oklahoma in its relationship to the tax status of private interests in public trust property is not in
issue. Our function is clearly limited to determining only legal issues. Tate v. Logan, Okl., 362 P.2d 670 (1961); and Application of Oklahoma Capitol Improvement Authority, Okl., 410 P.2d 46 (1966).

II

EXEMPTION UNDER ART. X, § 6

¶9 Article X, Section 6 of the Oklahoma Constitution provides that “All property used . . . exclusively for religious and charitable purposes, and all property of . . . this State, and of the counties and of the municipalities . . . shall be exempt from taxation . . ." (emphasis added).

¶10 There is a clear legal distinction between “property used” and “property of.” In State ex rel. City of Tulsa v. Mayes County Treasurer, 174 Okl. 286, 51 P.2d 266 (1935) we said:

"It is the general rule that where the Constitution and laws of a state exempt from taxation all property of municipalities within the state, without reference to the use to which the property is put, it is exempt from all taxation regardless of the character of the use thereof . . .

Under the plain provision of our Constitution and the statutes enacted [618 P.2d 905] pursuant thereto, ownership of property by a municipality exempts it from taxation no matter to what use it may be put. The use to which property is put is decisive of the question of exemption from taxation of property used for . . . religious or charitable purposes." (emphasis added)

¶11 Intervenors cite Board of County Commissioners of Oklahoma County v. Warram, Okl., 285 P.2d 1034 (1955), to sustain their argument that the property in question is used for a charitable purpose. In Warram the trust was created for the sole purpose of providing water and fire protection and other utility services to unincorporated areas in Oklahoma County, the beneficiary of the trust. The trust furnished services and benefits to the public. Its classification for tax-exempt status was equated with that of the Tulsa Water Department which was considered in City of Tulsa v. Mayes County Treasurer, supra. The activities conducted by Koehring and Chesterfield are not charitable, but private business enterprises and do not come within the “property used . . . for charitable purposes” proviso of section 6, supra.

¶12 The language in Warram concerning the tax-exempt status of public trust property may not be construed as exempting the interests of Koehring and Chesterfield. The exemption there involved the property of a trust which furnished public services and benefits of which Oklahoma County was beneficiary. The issue here is whether the interests of Koehring and Chesterfield, two private enterprises which furnish no “public service or benefits”, are exempt from taxation.

¶13 The critical issue is the meaning of the term “property of this State, and of counties and of municipalities.” The basis for Intervenors’ contention is that title in the state, county or municipality is sufficient to constitute “property of” within the meaning of section 6.

¶14 Intervenors cite City of Hartshorne v. Dickinson, 207 Okl. 305, 249 P.2d 422 (1952) as addressing the very heart of the issue presented. In that case real property was conveyed to J.E. Layden, as trustee for the use and benefit of the City of Hartshorne. Layden had no personal interest in the property, and according to the undisputed testimony, the property was owned by the municipality. Only legal title was held by Layden. We held the property was exempt from taxation because it was owned by the municipality. The fact that legal title was held by a trustee who himself had no tax-exempt status did not render the property taxable. City of Hartshorne supports the principle that if real property is “owned” by a municipality, such property is exempt from taxation although bare legal title is held in the name of an entity which is not tax-exempt. Actual "ownership", not legal title, was the controlling factor in determining the exemption issue in Hartshorne.
¶15 Intervenors argue that Sublett v. City of Tulsa, Okl., 405 P.2d 185 (1965) established the rule that even the most capitalistic of enterprises utilizing public trust property does not affect its tax-exempt status. In so far as material here, Sublett holds that in the hands of a municipality such property retains its tax-exempt status despite its use by private enterprise under a lease agreement. No effort was made in Sublett to tax the interest of the lessee, and the lessee's taxable interest, if any, was not in controversy.

¶16 State ex rel. City of Tulsa v. Mayes County Treasurer, supra, is similarly inapplicable. In that case we held that land purchased by a municipality for water purposes was exempt from taxation although the municipality had granted private industry the right to maintain and operate private business for profit upon the municipally owned facilities. Again, the taxability of the interest of the lessee was not in controversy.

¶17 Hoover Equipment Co. v. The board of Tax Roll Corrections of Adair County, Okl., 436 P.2d 645 (1968) involved personal property in the possession of a county pursuant to a lease agreement. We said "... the exemption of ... all property of the ... counties ... means that such property must be owned by the county." Although [618 P.2d 906] we held that Hoover, the lessor, was the owner and the property was not tax-exempt, the case supports the proposition that legal title alone is not determinative of the tax status of property. No specific reason was used to show that the county was not the owner, but the facts disclosed that the lease was for an annual term and the county could terminate it at each anniversary date. The county was not obligated to purchase the property, and could not have constitutionally obligated future income and revenues beyond the current year. There was no showing the county was obligated to make the rental payments in case of destruction of the leased property. As will be hereinafter shown, none of the above factors are present in the instant case.

¶18 In examining the above authorities and cases of similar import, we find the fact that legal title to the properties in the case at bar is in GCIA is not of itself determinative of the tax exemption under the "property of" portion of section 6. The determinative factor is "ownership." Therefore, we must determine the quantum of interest which Koehring and Chesterfield have in the properties. If there interest is sufficient to constitute "ownership" such property is not tax-exempt within the purview of section 6, supra. We recognize that the question of "ownership" ordinarily should be resolved in a trial court in the first instance, but we have assumed original jurisdiction in this case, and the facts herein set forth conclusively show that Koehring and Chesterfield are the "owners" of their properties in which legal title is held by GCIA.

III

INTERESTS OF KOEHRING AND CHESTERFIELD

¶19 The "Lease Agreements" reveal numerous obligations and rights of the "lessees" (Koehring and Chesterfield) which are not ordinarily incidents of a leasehold estate. By means of example we list some of these rights, duties and obligations which make it apparent to us that such "Lease Agreements" are nothing more or less than executory contracts for the sale of property to Koehring and Chesterfield by GCIA, a public trust.

¶20 While identical language is not employed in both agreements, both similarly provide that: (1) the lessee is responsible for planning, supervising and insuring the construction of the improvements and development of the project; (2) in the event GCIA is unable to generate sufficient funds to complete the project, lessee is required to pay the balance for the completion without reimbursement or reduction in the amount of total indebtedness due; (3) lessee is obligated to pay all taxes and governmental charges of any kind which might be imposed; (4) lessee is required to maintain all insurance coverage, including workmen compensation insurance, during construction and term of the "lease"; (5) all risks are upon the lessee, and accidental destruction of the property or loss by eminent domain proceedings neither suspends nor reduces the full amount of the indebtedness due; and (6) lessee agrees to purchase and GCIA agrees to sell for $100 at the termination of the lease.
¶21 The entire payments to be made under the "Lease Agreements" cover all amounts necessary to acquire, construct, and protect the leased properties, and to service and retire the full bonded indebtedness. The $100 nominal consideration required to effect transfer of legal title to Koehring and Chesterfield bears no reasonable relationship to the purchase price or value of the property. Where a "lease agreement" between a public trust and a private entity contains provisions relating to the sale and purchase or an option to purchase trust property, and specifies a nominal consideration to effect either transaction, the substance of the transaction, and not the name of the parties have given it, should determine the taxable status of the property. Although there is a clear legal distinction between a contract to purchase and an option to purchase, there is no material distinction between the two in determining the taxable status of public trust property [618 P.2d 907] where the consideration required to effect the transfer of title is nominal and bears no reasonable relationship to the value of the property.

¶22 The "lessees" obligations are unconditional and all risks of loss are placed upon them. The legal impact of the lease agreement is the same in this respect as if they had been termed "contracts for deed." The risks-of-loss provision tracks the provision of our "Uniform Vendor and Purchaser Risk Act", 16 O.S. 1971, §§ 201 -203 . Under that act any contract made . . .

". . . for the purchase and sale of realty shall be interpreted as including an agreement that the parties shall have the following rights and duties, unless the contract expressly provides otherwise:

* * * * *

(b) if, when either the legal title or the possession of the subject matter of the contract has been transferred, all or any part thereof is destroyed without fault of the vendor or is taken by eminent domain, the purchaser is not thereby relieved from a duty to pay the price, nor is he entitled to recover any portion thereof that he has paid."

* * * * *

¶23 Both "Lease Agreements" contain an agreement to purchase and to sell and specific details as to the manner in which all payments shall be made and provide for the immediate and continuing right of possession in the lessee-purchasers (Koehring and Chesterfield). Under 16 O.S. 1976 Supp. § 11A , these contracts of purchase would be treated as mortgages from the purchasers to GCIA. In In Re Inglis, 69 Okl. 64, 169 P. 1083 (1917) we said that a mortgagor in possession is considered as the owner of the land, and it is his duty to pay the taxes and assessments levied thereon. We hold that Koehring and Chesterfield each are in possession of their properties under executory contracts to purchase.

IV

OWNERSHIP FOR TAX PURPOSES

¶24 Petitioners cite Bowls v. Oklahoma City, 24 Okl. 579, 104 P. 902 (1909) in support of their contention that when a contract to purchase is entered into between a tax-exempt vendor and a taxable vendee, the vendee is the "owner" for ad valorem tax purposes. In Bowls, the tax-exempt vendor (Oklahoma City) entered into a contract to sell real property to Bowls. The question presented was "whether the holder of the equitable title to land (Bowls) is regarded in law as the owner thereof under Wilsons' Rev. & Ann.St.Okl. 1903, § 5391," and, if so, whether an assessment of a general tax against the property in his name as such owner is valid."

¶25 In affirming the trial court's judgment that determined the assessment valid and the property taxable we held:
“A vendee of realty, in possession under an executory contract of sale at the date of the assessment, is the real owner for the purpose of taxation, and that, too, whether prior to said sale the same was subject to taxation in the hands of his vendor or not.”

¶26 Intervenors contend that even if their contractual agreements could be construed as lease/purchase contracts, the taxability of property under the rule announced in Bowls, and cases of similar import, was laid to rest by this Court in Lederman v. Bodovitz, 198 Okl. 276, 177 P.2d 1002 (1947). Intervenors argue this Court reconsidered Bowls and refused to follow it, and the rule established in Lederman is the law today.

¶27 Lederman involved the taxability of unallotted tribal land of the Choctaw and Chickasaw Nations which had been sold under regulations promulgated by the Department of the Interior. The land was sold in 1925 with 25% being paid in cash at the time of sale and the balance being paid in deferred installments. The purchaser went into possession immediately, and the final payment was made in 1937. The property had been sold for delinquent taxes for the year 1937 and prior years. The issue presented was whether ad valorem taxes could be assessed against the property prior to the time full payment was made. The Court held:

“Where unallotted lands of the Choctaw and Chickasaw nations are sold under the supervision of the Department of the Interior and the purchase price is fully paid and certificate of sale issued to the purchaser, such lands thereupon become subject to assessment for ad valorem taxation on the first day of January following, notwithstanding a deed thereto has not been issued to the purchaser pursuant to such sale, but prior thereto said lands are not taxable.”

¶28 Lederman involved the validity of a resale tax deed, and it was contended the tribal land was taxable prior to full payment of the purchase price. Bowls was cited as authority. In discussing Bowls, the Lederman Court said:

“Bowls...in a measure supports defendant's contention. But it appears to be based upon an erroneous holding that Bowls, who purchased from the city but had not fully paid the deferred installments, was 'likened to one who holds a final certificate for lands purchased from the United States of which said lands it has been held that the purchaser holds the equitable title, and while, of course, not taxable in the hands of the United States, are taxable in his hands.'

Examination of the cases bearing on that question will disclose that in purchases of land from the United States, a final certificate does not issue until the purchaser has paid the purchase price in full. It is from that time, and that time only, after the purchaser has done everything necessary to entitle him to a patent, and until a patent is issued, that the purchaser holds the equitable title and the United States holds the legal title in trust for the purchaser.”

¶29 The tax question presented in Bowls was entirely different from that in Lederman. Bowls involved a contract to purchase property from a municipality, and the taxability of such property is controlled by state law. Lederman involved tribal land purchased under regulations promulgated by the United States Department of Interior, and whether a state may tax property held under contract of purchase from the United States is determined by federal law. S.R.A. Inc., v. State of Minnesota, 327 U.S. 558, 66 S.Ct. 749, 90 L.Ed. 851 (1946).

¶30 The syllabus in Lederman is confined to the taxability of federal land held under contract of purchase and makes no reference to state land. In Eckles v. Traverse, Okl., 362 P.2d 683 (1961) we held "[s]yllabus of a decision of the Supreme Court of Oklahoma states the law of Oklahoma, but the pronouncement must be interpreted with reference to the facts upon which it is predicated and the questions presented to and considered by the Court.” We find no language in Lederman suggesting modification of Bowls in reference to the taxability of state land held under a purchase contract, but we
agree with petitioners that Lederman is a misinterpretation of a state’s right to tax land purchased from a federal agency.

¶31 It is evident the court in Lederman followed State v. Itasca Lumber Co., 100 Minn. 355, 111 N.W. 276 (1907) which involved the presentation of script, with an application to locate upon certain federal lands which [618 P.2d 909] gave the applicant a preference over other subsequent claimants, but until the application was approved and acted upon by the Commissioner, the applicant acquired no interest in the land, either legal or equitable, or against the United States. The syllabus in Itasca stated:

"Where legal title to land remains in the United States the land is subject to taxation by the state only after the full consideration has been paid and a perfect equitable title has vested in purchaser."

¶32 As will be hereinafter shown, the syllabus in Lederman was entirely too broad, and prior to the time Lederman was promulgated in 1947, the United States Supreme Court in S.R.A., Inc., v. State of Minnesota, supra, decided in 1947, had already held that under ordinary contracts to purchase federal land, with partial payment made and the purchaser placed in possession, such land is taxable by a state. The question presented to the Supreme Court of the United States was on certiorari to the Supreme Court of Minnesota in Petition of S.R.A., Inc., 219 Minn. 493, 18 N.W.2d 442 (1945), and involved the power of the State of Minnesota to tax real property in which legal title was in the United States. The taxed property had owned by the United States and had been purchased on public sale and improved by S.R.A. who was in full possession under an executory contract of sale between it and the United States at the time of the levy of the state tax. The Supreme Court of Minnesota in Petition of S.R.A., Inc., supra, had upheld the right of the state to tax the property even though legal title remained in the United States. The United States Supreme Court granted certiorari "because of the importance and uncertainty of the question of the right of a state to tax realty sold by the United States in possession of a buyer from the government under a contract of sale with uncompleted conditions for execution and delivery of the muniments of title." The uncertainty of the question mentioned above had reference to the varying results that had been reached by other courts in similar situations. Two of the situations discussed with varying results were (1) in normal executory contracts for sale with partial payment and the purchaser in possession; and (2) where entry had been made upon federal lands under the Reclamation and Homestead Acts.

¶33 The Supreme Court of the United States in S.R.A., supra, held that an executory contract for sale of lands by the United States to a private purchaser, under which the purchaser is given possession and is to receive the legal title upon payment of the purchase price, operates to subject the lands to the tax laws of the state. The Court said there were no characteristics in the contract "which differentiate it from the normal executory contract for the sale of land with partial payments;" and that such contracts transfer "to the purchaser the equity in the land; . . . that equity is realty; it is owned by the vendee; and the United States retains only a legal title or security and in substance is in the position of a mortgagee."

¶34 In discussing the situation involving the taxability by a state of property occupied by an entryman under the Reclamation and Homestead Acts who had not received his required final certificate of land clearance the rule under which the Itasca case would fall, the Court said:

"The reason for the rule against state taxation until the equitable title passes from the United States to the entryman was there placed upon the policy of the Government to require those who sought governmental land to perform the required conditions of residence or improvement before beneficial title, subject to state taxation, passes from the United States to the locator. This transfer was said not to take place until the certificate was issued . . . The prohibition of state taxation until the certificate was issued was one of the means by which the Government furthered its public policy of land settlement. After compliance with the condition and before patent, the state could tax."
¶35 When Lederman was decided the United States Supreme Court had clearly established that an executory contract to sell lands by the United States to a private purchaser, under which the purchaser is given possession and is to receive the legal title upon payment of the purchase price, operates to subject the land to the tax laws of the state.

¶36 Although Lederman did not attempt to change the rule announced in Bowls in reference to sale by a municipality or state agency, the language in reference to the taxability of land which is held under contract of purchase with the federal government is far too broad. Therefore, Lederman is deemed to be modified to the extent necessary to make it consistent with the views herein expressed.

¶37 We conclude that the rule in Bowls is controlling in the case at bar. Koehring and Chesterfield are in possession of their properties under executory contracts for sale, and they are the "owners", even though legal title to the properties is in the vendor, GCIA, a public trust. The interest of Koehring and Chesterfield in the trust properties are not exempt from taxation under Art. X, § 6, supra.

V

EXEMPTION UNDER ART. X, § 6A

¶38 Intervenors contend the property is exempt because of the provisions of Article X, § 6A of the Oklahoma Constitution, which provides in part:

"Intangible personal property as below defined shall not be subject to ad valorem tax or to any other tax in lieu of ad valorem tax within this state:

* * * * * *

(c) Accounts and bills receivable, including brokerage accounts, and other credits, whether secured or unsecured.

* * * * * *

(f) All interests in property held in trust or on deposit within or without this State, and whether or not evidenced by certificates, shares, or other written evidence of beneficial ownership."

This section, adopted in 1968, abolished the intangible tax which had been imposed by 68 O.S., 1965 Supp. § 2501. It is argued that interests previously taxed under that section are now exempt from taxation. Relying on Jones v. Livingston, 205 Okl. 332, 237 P.2d 867 (1951), intervenors assert that a "leasehold" was taxable under the intangible property tax, and is now exempt by reason of § 6A. We are not concerned here with a pure leasehold interest but with an executory contract to purchase.

¶39 It is also argued that the property is exempt under § 6A, supra, by reason of subsection (f). This argument tracks the reasoning of Attorney General Opinion No. 69-156, supra, which concluded that the interests of lessees of public trust properties were exempt as "interests in property held in trust." The logical extension of that argument is that any interest in land which happens to be part of a trust would be exempt. That is not the intent of the subsection as an examination of its entire provisions reveals. It provides the interest is exempt, "whether or not evidenced by certificates, shares, or other written evidence of beneficial ownership." The intent of this section was to prohibit taxation of the beneficial interest which may be held in a trust res. Under such an analysis, the interests of Koehring and Chesterfield who are holding under executory contracts of purchase, do not qualify for exemption under this section.
¶40 It is contended that the imposition of any tax upon public trust property would be an impairment of contractual obligations which is prohibited by Article 2, section 15, Oklahoma Constitution and Article 1, section 10, United States Constitution.

¶41 The primary principle upon which it is contended that public trust property is not taxable is that it is constitutionally exempt from taxation because a tax-exempt entity (county) "owns" such property. The failure of the taxing authorities to place public trust property on the tax rolls has not been due to some legislative enactment specifying that such property was not taxable, neither do petitioners attempt to tax such property because of a legislative change. The property has not been placed upon the tax rolls because the taxing authorities were following the opinion of the former Attorney General (No. 69-156) which concluded the property was tax-exempt.

¶42 Therefore, no legislative enactment has impaired a contractual obligation.

¶43 In reference to the impairment question by reason of a judicial decision, the court in Peevyhouse v. Garland Coal & Mining Co., 382 P.2d 109 (1963) in its supplemental opinion on rehearing said:

"It may be conceded that at one time there was respectable authority for the proposition that the 'contract' clause was violated by a judicial decision which overruled prior decisions, upon the strength of which, it should be noted that our decision overrules no prior holdings of this court upon which the contracting parties could be said to have relied. Even if it did, . . . it is now definitely and authoritatively settled that such prohibition in federal and state constitutions relates to legislative actions and not to judicial decisions. Thus, they do not apply to the decisions of a state court, where such decision does not expressly, or by necessary implication, give effect to a subsequent law of the state whereby the obligation of the contract is impaired . . .' 16 C.J.S. Constitutional Law § 280.

To the same effect, see 12 Am.Jur. Constitutional Law, Sec. 398."

¶44 Prior to this proceeding this Court had never been called upon to determine whether or not public trust property held by a purchaser in possession under an executory contract to purchase is taxable. In holding that such property is taxable, we have not overruled any previous decisions nor is our decision in conflict with any decision involving property purchased from the state or a state agency. Therefore, even if the "contract" clause is violated by a judicial decision which overrules a prior decision, the "contract" clause has not been violated in the case at bar.

¶45 We hold that the imposition of a tax upon the property in question would not violate the constitutional prohibition against impairment of contractual obligations.

¶46 It is contended the state is estopped from assessing these properties because of the reliance of "lessees of public trust properties" on the generally held view that such interests were exempt from taxation. Beyond the fact that the two lease agreements in issue specifically contemplate a change in the tax law, interpretation, and administration, which seems to belie any contention of reliance, it is fundamental that a state and its subdivision cannot be estopped from protecting public rights when public officials have acted erroneously or failed to act. Layne-Western Co. v. City of Depew, 177 Okl. 338, 59 P.2d 269 (1936). Koehring and Chesterfield may not rely upon estoppel to defeat the imposition of taxes upon their taxable interests.
¶47 It is suggested that if this Court should find that the interests of “lessees” in public trust property is taxable, that the Court limit the effect of such decision by making it apply prospectively, i.e., to “lease agreements” entered into after the effective date of this opinion. Having rejected the argument that the state is estopped from taxing this property, and that the taxing of such property would unconstitutionally impair the obligations of contracts, we may not achieve the same result by judicial decree.

VII

CONSTITUTIONALITY OF 60 O.S. 1977 SUPP., § 178.7, RELATING TO “IN LIEU PAYMENTS”

¶48 Petitioners contend that 60 O.S. 1977 Supp., § 178.7, is unconstitutional in that it [618 P.2d 912] permits a tax exemption for a period of years of all interests in public trust property. That section requires a lessee of public trust property to pay an annual sum in lieu of ad valorem taxes for each year following the tenth anniversary date of the issuance of the revenue bonds. The term “lessee” as used in the enactment specifically includes any “individual . . . corporation or other entity engaged in any trade or business for profit . . . and shall include any purchaser or obligor under an installment sale agreement or other underlying financial agreement.”

¶49 Article 5, section 50, Oklahoma Constitution prohibits the Legislature from exempting any property from taxation except as provided in the Constitution. If the property involved here had not been “leased” from a public trust, it would have been taxed as all other property similarly situated under our general statutory scheme of taxation, including property sold under a Certificate of Purchase by the Commissioner of the Land Office. We have determined that property of a public trust held under an executory contract of purchase was not constitutionally tax-exempt. Therefore, since all other property similarly situated is statutorily taxable, any legislative attempt to delay its taxable status would be in conflict with Art. 5, § 50, supra. We therefore hold that all the provisions of § 178.7, as the same may be applied to interests of private entities in public trust property which we have held here are taxable is unconstitutional as applied after December 31, 1979. The constitutionality of the enactment as the same may be applied to interests in public trust property other than that in controversy here, is neither considered nor determined by this decision.

VIII

“OMITTED PROPERTY”

¶50 Petitioners contend the taxable interests acquired by Koehring and Chesterfield in their “Lease Agreements” with GCIA should be assessed and taxed as “omitted property”, for the years 1979 and 1980. They also contend that on January 1, 1978, Koehring held both legal and equitable title to certain property which was included in its “Lease Agreement” with GCIA that should be considered “omitted property” for 1978, and Koehring is liable for the 1978 taxes.

¶51 In reference to the contention that Koehring is liable for 1978 taxes by reason of its legal and equitable ownership of certain properties, we hold the proper forum for litigating such controversy is in the District Court and not the Supreme Court in an original proceeding.

¶52 The next question is whether the interests of Koehring and Chesterfield should be assessed and taxed as omitted property for 1979 and 1980. This Court indirectly considered a similar issue in State ex rel. Nesbitt v. Ford, Okl., 434 P.2d 934 (1967) and in Pan American Petroleum Corporation v. Board of Tax-Roll Correction of Tulsa County, Okl., 510 P.2d 680 (1973).

¶53 In Ford we declared unconstitutional statutes which exempted certain lands from municipal taxation. In 1957, 1963, and 1964, the Attorney General had expressed [618 P.2d 913] doubt concerning the constitutionality of the exemption statutes, but the taxing officials had always treated them as constitutional. In June, 1966, the Attorney General issued an official opinion in which he concluded the
exemptions were unconstitutional and brought an original proceeding in our Court to mandamus certain County Assessors to place the statutorily exempted property on the tax rolls. Taxing officials in some of the counties followed the 1966 opinion of the Attorney General and placed the property on the tax rolls while taxing officials in other counties did not follow the opinion and property in their counties was not placed on the taxed rolls. Although this Court did not discuss "omitted property", we said that the equities in the case did not authorize retroactive application of our decision. Therein we quoted State ex rel. Dawson v. Dinwiddie, 186 Okl. 63, 95 P.2d 867 (1939).

"A writ of mandamus may properly, in court's discretion, be denied when its issuance would create confusion, especially in connection with the fiscal affairs of a governmental subdivision of the State."

¶54 In Ford, the opinion of the Attorney General was issued and the action was brought in our Court in 1966. In September, 1967, our decision was promulgated and we said, "such properties should be classified for city taxes beginning with the tax year 1968."

¶55 The Tulsa County Assessor had followed the 1966 opinion of the Attorney General and placed the property on the tax rolls. Pan American filed an action in the Tulsa County District Court to obtain a review of a denial by the Tulsa County Board of Tax Corrections for a refund of taxes paid under protest for 1966 and 1967. The District Court denied the protest and Pan American appealed. In 510 P.2d 683, supra, we held our decision in Ford became operatively effective "beginning with the tax year 1968." Therein we said:

"It is basic under our Constitutions, both State and Federal, that all men are entitled to the equal protection of the law. Art. 10, § 5, of our Constitution provides that 'Taxes shall be uniform upon the same class of subjects.' Art. 5, § 59, of our Constitution prescribes that 'Laws of a general nature shall have a uniform operation throughout the State, * * *.'"

¶56 The basic reason for making Ford operatively effective "beginning with the tax year 1968" was that some County Assessors had followed the 1966 opinion of the Attorney General and placed property on the tax rolls and other County Assessors had not followed the opinion. Our decision made the imposition of the municipal tax uniform throughout the state beginning in 1968 upon the same class of property.

¶57 Although our statutes contained no language in reference to ad valorem taxation of public trust property, no taxes have been assessed or paid thereon or upon the possessory or contractual interests of private entities in such property since the Legislature first authorized public trust financing in 1951.

¶58 It appears the Legislature was of the view that public trust property was constitutionally exempt from taxation. See 60 O.S. 1976 Supp., § 178.5. The March 17, 1969, opinion of the Attorney General (No. 69-156) concluded that property in which legal title was in a public trust was not taxable. In Pan American, supra, we said it is the duty of public officers, such as County Assessors, with notice thereof, to follow the opinion of the Attorney General until relieved of such duty by a court of competent jurisdiction or until this Court should hold otherwise. The first notice to County Assessors that public trust property would be subject to taxation was the July 31, 1979 opinion of the Attorney General. If we were to declare that the property of Koehring and Chesterfield constituted "omitted property", it would mean that all interests in public trust property that will be taxable under the views expressed in this opinion would constitute "omitted property" under 68 O.S. 1971 § 2439. If we correctly construe that section, the omitted property "would be entered on the assessment rolls for the year or years omitted, not to exceed the last fifteen (15) years as to [618 P.2d 914] real property and the last three years as to personal property."

¶59 In our opinion the "equities in this case do not authorize retroactive application of our decision herein" (see Ford, supra) to any year preceding the 1980 tax year. Prior to the July 31, 1979, opinion of the Attorney General expressing the conclusion that such property was taxable, the taxing authorities had
been following a former opinion of an Attorney General who had concluded the property was tax-exempt. Therefore, the interests of private entities in public trust property which are taxable under this decision shall be taxable beginning with the 1980 tax year, but no interests in any public trust property shall be considered or treated as "omitted property" for any preceding year.

¶60 The interests which Koehring and Chesterfield have under their "Lease Agreements" with GCIA shall be taxed beginning with the 1980 tax year. Our holding herein shall not preclude the imposition of taxes, if any, upon the legal and equitable interests which Koehring allegedly had on January 1, 1978.

IX

CONCLUSION

¶61 As we have previously said, we are not passing upon the correctness of the July 31, 1979, opinion of the Attorney General and nothing contained herein should be construed as meaning that this Court approves or disapproves the reasons or conclusions of that opinion. Also, this opinion may not be construed as suggesting County Assessors and other officials should not follow that opinion in performing their official duties.

¶62 The record before us does not indicate that Respondent Dunbar will fail to perform his statutory duties in light of the principles which we enunciate in this opinion. Since we are confident that he will discharge his duties in accordance with the views expressed here, the writ of mandamus is not essential, and will not be awarded. State ex rel. Nesbitt v. Ford, supra; St. Louis & S.F.R. Co. v. Messenger, 26 Okl. 590, 110 P. 893 (1910).

¶63 LAVENDER, C.J., and WILLIAMS, HODGES, BARNES, SIMMS, HARGRAVE and OPALA, JJ., concur.

¶64 DOOLIN, J., concurs specially.

Footnotes:

1 60 O.S. 1976 Supp. § 176 provides:

"(a) express trusts may be created to issue obligations and to provide funds for the furtherance and accomplishment of any authorized and proper public function or purpose of the state or of any county or municipality in real or personal property, or either or both, or in any estate or interest in either or both, with the state, or any county or municipality as the beneficiary thereof . . .".

2 Title 60, ch. 4, pages 166-167, 1951 Session Laws; and 60 O.S. 1971 § 176 et seq., as amended. Although the statutes contained no language in reference to ad valorem taxation of public trust property until 1976 (Ch. 222, § 12, page 261, 1976 Session Laws; 60 O.S. 1976 Supp. § 178.5 ) general ad valorem taxes have never been imposed upon public trust property.

3 The GCIA-Koehring "Lease Agreement" is dated December 1, 1977, and the GCIA-Chesterfield "Lease Agreement" is dated June 1, 1979. Although these agreements are termed "Lease Agreement", as will be hereinafter shown, both Koehring and Chesterfield have complete control and possession of the "leased" property under an executory contract to purchase.

4 Official opinion of the Attorney General (No. 69-156), dated March 17, 1969, as addressed to the Governor of Oklahoma.
Art. X, § 6A(f) of the Constitution provides:

"Intangible personal property as below defined shall not be subject to ad valorem tax or to any other tax in lieu of ad valorem tax within this State

* * * * *

(f) All interests in property held in trust or on deposit within or without this State, and whether or not evidenced by certificates, shares or other written evidence of a beneficial ownership."

We note the existence of two sections denominated § 6A in our Constitution. As used in this opinion, said section refers to that adopted on August 27, 1968.

5 Exempt from taxation under Art. X, § 6A(f), footnote 4, and Art. X, § 6 of Okl.Const. which provides:

"All property . . . of the United States, and of this State, and of counties and of the municipalities of this State . . . shall be exempt from taxation."

6 16 O.S. 1976 Supp. § 11A provides:

"All contracts for deed for purchase and sale of real property made for the purpose or with the intention of receiving the payment of money and made for the purpose of establishing an immediate and continuing right of possession of the described real property, whether such instruments be from the debtor to the creditor or from the debtor to some third person in trust for the creditor, shall to that extent be deemed and held mortgages, and shall be subject to the same rules of foreclosure and to the same regulations, restraints and forms as are prescribed in relation to mortgages. No foreclosure shall be initiated nor shall the court allow such proceedings, unless the documents have been filed of record in the county clerk's office, and mortgage tax paid thereon, in the amount required for regular mortgage transactions."

As to personal property which are "goods", 12A O.S. 1971 § 2-401 achieves a similar result.

7 We find no material difference between the 1903 tax statute and the present tax statutes in reference to imposition of the tax in issue.


9 We notice that Koehring and Chesterfield both agreed in their separate "lease agreements" to pay all taxes and governmental charges that may be lawfully assessed or levied.

10 Public lands sold by the Commissioners of the Land Office are taxable when the Certificate of Sale is issued although all the purchase price has not been paid. 64 O.S. 1971 § 185 .

11 See text, infra, part VIII.

12 68 O.S. 1971 § 2439 provides:

"§ 2439. Assessment of omitted property-Adding tax of preceding years, when collection prevented-(a) If any real, personal or public service corporation property be omitted in the assessment of any prior year or years, and the property thereby escapes just and proper taxation, at any time and as soon as such omission is discovered, the County Assessor or the County Board of Equalization, or the State Board of Equalization in the case of public service corporation
property, whose duty it is to assess the class of property which has been omitted, shall at any time cause such property to be entered on the assessment rolls and tax rolls for the year or years omitted, not to exceed the last fifteen (15) years as to real property and the last three years as to personal property, . . .

DOOLIN, Justice, concurring specially:

¶1 I find no fault with the majority's opinion as to taxability of the instant properties. I concur in that judgment. For myself, I would, under the doctrine of publici juris, go one step further. I would hold the Oklahoma Constitution does not authorize an exemption from ad valorem taxation to the intervenors as has heretofore been granted to them by the Garfield County Assessor or others in like position throughout the State of Oklahoma.

¶2 The adoption of § 6A\(^1\) and the enactment of § 176 et seq. did not repeal or affect the validity of Art. V § 50\(^2\) for there can be no doubt the basic premise and directive of our constitution is that no exemption except as otherwise provided by the constitution is allowable. Art. X § 6 is an authorized constitutional provision exempting property of the United States, the state, county and municipality and charitable use property from taxation.

¶3 I am not deaf to the strong arguments and excellent briefs of the respondent and intervenors, nor am I blind to the application of trust financing in existence throughout the state. Suffice to say I am impressed and persuaded Oklahoma's Constitution and its legislative enactments create no exemptions to entities not enumerated therein.

[618 P.2d 915]

¶4 It is manifestly true that granting exemption from taxation results in increasing the burden upon less favored taxpayers; a state cannot and should not govern in this manner.

¶5 The Attorney General is correct in his conclusion contained in opinion, No. 79-168, dated July 31, 1979.\(^3\) The lessees occupancy and pursuit of profit, or for that matter other valid rights exercised during occupancy of a leasehold estate are interests in realty and taxable. Although admittedly not factually identical and not absolutely similar in statutory or constitutional directives, I find the rationale of the following cases and jurisdictions persuasive in holding the leasehold estates of such entities as the intervenors and others similarly situated to be taxable. See Delta Airlines, Inc. v. Coleman, 219 Ga. 12, 131 S.E.2d 768 (1963); Iron Co. v. State Tax Commission, 437 S.W.2d 665 (Mo. 1969); Purcell v. City of Lexington, 216 S.W. 599 (Ky.App. 1919); Cutter Flying Service, Inc. v. Property Tax Department, 572 P.2d 943 (N.Mex.App. 1972) and San Pedro L.A. & S.L.R. Co. v. The City of L.A., 179 P. 393 (Cal. 1919).\(^4\)

¶6 I would hold intervenors' leasehold estates taxable without reliance on provisions attempting to qualify the ownership.

Footnotes:

\(^1\) We note that the Official Session Laws of 1968 as well as the annotated Constitution of Oklahoma contain two, § 6As one adopted September 17, 1968, and the other August 27, 1968. Our reference in this opinion is to § 6A adopted by the people on August 27, 1968.
Art. V. § 50: "EXEMPTION OF PROPERTY FROM TAXATION"

The Legislature shall pass no law exempting any property within this State from taxation, except as otherwise provided in this Constitution.

All petitioners, including the Attorney General and numerous school districts within Oklahoma have presented this court with a challenge to the correctness, application and interpretation of the Constitution of Oklahoma (Art. X §§ 6, 6A) and the statutory enactments (60 O.S. 1971 § 176 et seq.).

Likewise have the respondent and intervenors raised such a question under Attorney General's opinion No. 79 168. We can and should answer their challenges.

For an annotation reference tax exemption to property held on lease from exempt owner, see Mitchell Aero, Inc. v. City of Milwaukee, 42 Wis.2d 656, 168 N.w.2d 183, 54 A.L.R.3d 391, 402 (1969).
CLAY MELVIN, JOE EVANS AND JOE PARKS AND ALL OTHERS SIMILARLY SITUATED, 
APPELLANTS,

v.

VIRGIL DUNN, COUNTY ASSESSOR, AND THE WASHITA COUNTY BOARD OF EQUALIZATION, 
APPELLEES.

Appeal from the District Court Washita County; Weldon Ferris, Trial Judge.

¶0 Plaintiff appeals denial of temporary and permanent injunction sought to prevent the Washita County 
Assessor and Equalization Board from enforcing a revaluation of assessments of agricultural land in that 
county. The trial court's denial of said injunction is affirmed. AFFIRMED.

Charles L. Goodwin, Goodwin & Cornell, Clinton, for appellants.


HARGRAVE, Justice.

¶1 The Supreme Court of the State of Oklahoma issued a writ of mandamus in Poulos v. State Board of 
Equalization, 552 P.2d 1138 (Okla. 1976), requiring that State Board to comply with its constitutional and 
statutory duties to adjust and equalize valuations of real and personal property of the several counties 
in within three years. In accord with that directive, the State Board of Equalization issued criteria to be 
followed by County Assessors and Boards designed to accomplish those ends. Virgil Dunn, County 
Assessor of Washita County, and that county's Board of Equalization revalued certain real property 
situated within the county in accord with those directives, and on May 20, 1977, issued and mailed written 
notices of increase in assessed valuation. Thereafter, appellants filed suit in the District Court of Washita 
County challenging those increases.

¶2 Plaintiffs' petition alleges the increase of valuation is unreasonable in amount and limited to 
agricultural property. An additional allegation contained in the petition proposes the Board of Equalization 
of that county was improperly and illegally constituted, depriving the plaintiff appellants a fair and impartial 
hearing before that body. The plaintiffs then allege: that the Board had set hearings on their complaints 
for July 5, 1977; the absence of an adequate remedy at law, and pray the Court enjoin temporarily and 
permanently the Washita County Assessor from enforcing his reassessment so made, as well as the 
proposed Equalization Board's hearing until said [607 P.2d 696] board is properly constituted and until all 
property in the county is revalued. In the trial court all relief requested by plaintiffs was denied. This 
appeal follows.
¶3 The petition in error saves an appeal on the following points: 1. The County Assessor filed no written plan in the office of the Oklahoma Tax Commission. 2. That the increase in assessment is limited solely to agricultural land and is therefore selective, being a violation of the equal protection clause of the 14th Amendment to the Federal Constitution. 3. The Board was improperly constituted as plead, and such fact denied the parties a hearing before individuals properly qualifying as Board members.

¶4 The first addressed point of error is that the Board of Equalization was improperly constituted. Title 68 O.S. 1971 § 2457 required that each County Board of Equalization be composed of three members, one appointed by the Oklahoma Tax Commission, one appointed by the district judges in the district, and the third appointed by the Board of County Commissioners. That statute specifies one member so appointed must live in the county seat of the county. It is this last mentioned residence requirement which is allegedly violated. The petition was filed with the appropriate court clerk on July 5, 1977. 68 O.S. 1976 Supp. § 2457 was again amended in 1977 by 1977 Sess. Law, Ch. 102 § 1, enacted as an emergency effective May 30, 1977. Thus, when the petition was filed on July 5, 1977, the operative section was 68 O.S. 1977 Supp. § 2457. That section as amended removed the mandatory requirement that at least one member shall reside in the county seat by removing the mandatory word shall, and adding the permissive but not binding term "may." Thus, the day the County Board of Equalization was to start meeting (the same day the petition was filed), there was no mandatory requirement and the allegation that the board was illegally constituted fails, for no mandatory residence requirement then existed.

¶5 The appellee contends this appeal is moot, inasmuch as the meeting of the board has taken place. The issue has not become moot inasmuch as there exists over $43,000 of tax funds held in suspense pending the outcome of this action.

¶6 Petitioners also contend that the revaluation of agricultural land only is violative of the tenants of the equal protection clause of the 14th Amendment to the U.S. Constitution. In State ex rel. Tulsa Classroom Teachers Assn., Inc. v. Board of Equalization of Tulsa County, 600 P.2d 861, Vol. 50 OBAJ p. 1858 (1979), this Court directed that pursuant to 68 O.S. 1971 § 2481.1 and 68 O.S. 1971 § 2431, and the mandate of 68 O.S. 1971 § 2471, the assessor is required to add the latest valuation of property to the tax rolls without delaying until all property has been revalued. We refuse the equal protection argument offered as proof of the invalidity of such procedure. The current statute, 68 O.S. 1971 § 2481.1 provides for and requires valuation at regular intervals. All property must be valued every five years under the last cited section. If such revaluation proceeds through the several classes of property in the same order as the last, all property will be valued every five years and it does not matter where that process begins, but § 2481.1 clearly provides that the process [607 P.2d 697] must be begun again every five years. All property is revalued regularly and that process must have a starting point. If, as appellants urge, all revaluations are ineffective until the completion of the five year revaluation, the same result obtains from the taxpayer's standpoint, and that result is revaluation every five years. Only the State's position would be changed by such a procedure and the change would be tax valuations that were perpetually five years behind the times. All taxpayers' holdings are revalued every five years; there is no unequal treatment, and thus no violation of equal protection. Every journey must have a starting point.

¶7 Lastly, appellants argue that under the provisions of 68 O.S. 1971 § 2481.1, a copy of the assessor's valuation plan shall be filed with the Oklahoma Tax Commission, and that was not done. From that premise, appellants conclude any plan in existence was "void" because of the want of a writing filed with the Commission. The transcript discloses the Washita County Assessor had a schedule and further discloses that the Oklahoma Tax Commission did not require a written schedule to be filed with it from Washita County. Direct testimony establishes the existence of a schedule here, and such a conclusion, although controverted, is not clearly against the weight of the evidence.

¶8 In the previous discussion of appellants' equal protection argument, it was pointed out that equal treatment is established by regular, cyclical revaluation. The equality of such a system as it operates on the taxpayer is afforded by revaluation every five years, for if one class of property is revalued first in this five year valuation, and revalued last in the next cycle, unequal treatment would be inflicted on the citizenry, as one class would be valued only after ten years had passed.
¶9 The record does disclose that generally no schedules have been required. It is the ruling of this Court
that a writing disclosing Washita County's periodic revaluation schedule be filed with the Oklahoma Tax
Commission as specified in 68 O.S. 1971 § 2481.1. This ruling is made prospective and is to apply from
and after the filing of this opinion with the Clerk of this Court.

¶10 The judgment of the District Court refusing injunctive relief is AFFIRMED.

¶11 All Justices concur.

Footnotes:

1 As amended, 68 O.S. 1976 Supp. § 2457:

A county board of equalization is hereby created for each county in the state, composed of three (3)
members. One (1) member shall be appointed by the Oklahoma Tax Commission, one (1) member shall
be appointed by the district judge or a majority of the district judges in all judicial districts where more than
one (1) district judge is elected, and one (1) member shall be appointed by the board of county
commissioners, and their tenure of office shall be coterminous with that of the county commissioners. The
county clerk shall serve as secretary and clerk of said board without additional compensation. Provided,
however, that no person shall be appointed to membership on said county board of equalization who is
not a free-holder of the county where he is to serve and who is or has been at any time during the two (2)
years preceding his appointment an elected officer of the state, county, school district or municipal
subdivision. Provided that one (1) member of the said equalization board shall live in the county seat of
the county.
JOHN CANTRELL, IN HIS OFFICIAL CAPACITY AS COUNTY TREASURER OF TULSA COUNTY, OKLAHOMA; AND CHERYL CLAY, IN HER OFFICIAL CAPACITY AS COUNTY ASSESSOR OF TULSA COUNTY, OKLAHOMA, APPELLANTS, v. DAVID H. SANDERS, JOHN V. LaPLANT, AND DAVID W. GRIFFITH TAXPAYER-PROPERTY OWNERS IN TULSA COUNTY, OKLAHOMA, APPELLEES.

Appeal from the District Court of Tulsa County; Jane P. Wiseman, Special District Judge.

¶0 The appellants, Tulsa County officials, appeal from a summary judgment in favor of the appellee-taxpayers in their suits for refunds. The district court held that the Tulsa County Board of Equalization did not have the authority to hear and correct the taxpayers' grievances and that the county assessor had unconstitutionally assessed the taxpayers' property at a higher ratio than that applied to other real property in Tulsa County. We affirm the judgment of the district court.

AFFIRMED.


Barrow, Gaddis, Griffith & Grim by William Farrior, Tulsa, for appellees.

LAVENDER, Chief Justice:

¶1 This appeal is prosecuted by the County Treasurer and County Assessor of Tulsa County, Oklahoma. They appeal from a judgment of the District Court of Tulsa County granting a partial refund of ad valorem taxes to three taxpayers, David H. Sanders, John V. LaPlant, and David W. Griffith. The taxpayers asserted, and the district court held, that their property had been unequally taxed because it had been unconstitutionally assessed at a higher ratio than that applied to other real property in Tulsa County. We agree.

¶2 In 1977 and 1978 the Tulsa County Assessor, who was then Wilson Glass, divided the real property in Tulsa County into ten categories, four of which had two sub-categories. Against the value of property in these various categories eight different "assessment percentages" - often called "ratios" - were applied to arrive at the assessment.¹
¶3 The taxpayers' property was assessed as "Commercial-Industrial improved (Code E)" at 25% of the fair cash value. Sanders paid his 1977 taxes under protest and filed a suit for a refund in 1978. A year later LaPlant and Griffith did the same with their 1978 taxes. The cases were consolidated in the district court.

II

¶4 The initial question before us on this appeal is whether the taxpayers could bring a suit for a refund in the district court without first seeking relief from the Tulsa County Board of Equalization. They filed their actions under 68 O.S. 1971 § 2469, which provides for a direct suit for refund "[i]n all cases where the illegality of the tax is alleged to arise by reason of some action from which the laws provide no appeal." The "action from which the laws provide no [610 P.2d 229] appeal" that they attacked was that of the county assessor in applying different assessment percentages to different categories of property.

¶5 The assessor and treasurer contend that this is a matter of the "equalization" of the "assessed valuation" of the taxpayers' property, over which the county board of equalization has exclusive original jurisdiction. Thus, they argue, the taxpayers failed to exhaust their administrative remedies and the district court was without jurisdiction to hear their cases.

¶6 Insofar as assessments are concerned, the authority of a county board of equalization is limited. Assessment involves two steps: (1) the valuation of property, and (2) the application of an assessment percentage to that value. The result is the "assessed valuation." A county board of equalization may "equalize, correct and adjust the assessed valuation of real and personal property," but only "by raising or lowering the valuation . . . to conform to the fair cash value thereof . . ." The action of the county assessor that the taxpayers were challenging had nothing to do with the determination of the fair cash value of their property; rather, it was only the assessment percentage applied to their property that they attacked. A county board of equalization has no authority, constitutional or legislative, to set the assessment percentage, nor does it have the authority to raise or lower that percentage. Setting the assessment percentage is the statutory duty of the county assessor pursuant to 68 O.S.Supp. 1974 § 2435.

¶7 As the district court held, the setting of the assessment percentage is essentially a policy decision of the county assessor. The county board of equalization has no authority to alter this policy decision. To require the taxpayers to seek relief from the county board of equalization from the assessor's selection of an assessment percentage, as opposed to the appraisal of the property's value, would be futile. No appeal is provided for in the statutes from the assessor's selection of an assessment percentage; therefore, the provisions of section 2469 apply. The taxpayers could file a suit for a refund directly upon payment under protest. They did this, and the district court therefore had jurisdiction to hear their cases.

III

¶8 The next, and ultimate, question on this appeal is whether the actions of the Tulsa County Assessor in applying to these taxpayers' properties different assessment percentages from the percentages applied to other properties resulted in an unconstitutional unequal burden of taxation. We hold that it did.

¶9 Under the Tulsa County Assessor's system of assessment there are ten categories of real property, actually fourteen since [610 P.2d 230] four have two sub-categories. Against the value of property in these various categories eight different percentages are applied to arrive at the assessed valuation, ranging from a high of 25,000% to a low of 6,000%. The result of this system is that fourteen different taxpayers in Tulsa County with properties of equal value, each falling into a different one of the fourteen categories, would pay eight different amounts of taxes. For example, if each of the fourteen properties had a use value of $100,000, the assessed valuations would range from $25,000 to $6,000. Then, assuming that against these assessed valuations a tax of 80 mills is levied, the ad valorem taxes of
these fourteen taxpayers with properties of equal value would range from a high of $2,000 to a low of
$480. It is this disparity in tax burdens that the taxpayers here complain of.

¶10 Article 10, section 5 of the Oklahoma Constitution provides in part:

\[\text{Taxes shall be uniform upon the same class of subjects.}\]

Under the Tulsa County Assessor’s system, taxes are not uniform upon real property. Implicit in the
argument of the taxpayers is that in this case the applicable “class of subjects” is all real property. The
assessor and treasurer argue, however, that each category created by the county assessor is a “class of
subjects” under the constitution. They make this argument under article 10, section 8 of the Oklahoma
Constitution, as it was amended in 1972. We do not find the authority argued for in that provision.

¶11 The first sentence of article 10, section 8, which carries the heading “Valuation of property for
taxation,” reads:

\[\text{All property which may be taxed ad valorem shall be assessed for taxation at its fair cash value,
estimated at the price it would bring at a fair voluntary sale, except real property and tangible
personal property shall not be assessed for taxation at more than thirty-five percent (35%) of its
fair cash value, estimated at the price it would bring at a fair voluntary sale.}\]

All this does is establish the general rule that all property taxable ad valorem must be valued at its “fair
cash value” - that is, its market value - and carve out the first exception to that rule. The first exception is
that real property and tangible personal property may not be assessed at more than 35% of its market
value.\(^8\)

¶12 The second sentence of article 10, section 8 provides the second exception to the general rule. It
reads:

\[\text{Provided, however, that no real property shall be assessed for ad valorem taxation at a value
greater than thirty-five percent (35%) of its fair cash value for the highest and best use for which
such property was actually used, or was previously classified for use, during the calendar year
next preceding the first day of January on which the assessment is made.}\]

The second exception is that the assessment of real property, in addition to being limited to 35% of its
value, is further limited to 35% of its use value, as opposed to its market value. This sentence does not
provide, or even intimate, that different properties of equal use values can be saddled with unequal tax
burdens. Rather, it provides that all real property must be valued at its use value. In 1972 this was a new
notion in Oklahoma ad valorem taxation. Previously, all assessments had been made on the basis of
market value. The change was proposed by the Legislature and adopted by the People to protect land
located in prime locations but used for agricultural purposes from grossly inflated valuations due to the
proximity of metropolitan areas, industrial areas, highways, lakefront locations, or the like. Nothing in the
language of the change indicates any purpose of allocating tax burdens.

[610 P.2d 231]

¶13 The third sentence of article 10, section 8 reinforces the assertion that the amendment was aimed at
land used for agriculture. It reads:

\[\text{Provided, further, that the transfer of property without a change in its use classification shall not
require a reassessment based exclusively upon the sale value of such property.}\]
An agricultural tract close to a city may have, for example, a value of $100,000 as farmland (use value), yet because of its location have a market value of $200,000. This proviso ensure that if the land is sold for $200,000, it will not be reassessed based exclusively upon the sale value so long as it continues to be classified for agricultural use.

¶14 The fourth sentence of article 10, section 8 is the most important for our purposes here. It reads:

In connection with the foregoing, the Legislature shall be empowered to enact laws defining classifications of use for the purpose of applying standards to facilitate uniform assessment procedures in this state.

The Legislature has enacted no such laws defining classification. Even if it had, however, as the district court held, the classification of property per se is not the issue here. The issue is whether a county assessor, by his actions in applying an assessment percentage to the value of property, may impose unequal tax burdens upon properties of different classifications, even if the basis for making the classifications is the "use" of the property. We hold that under article 10, section 5 of the Oklahoma Constitution, he cannot. Article 10, section 8, as amended in 1972, did not give that power to the county assessors. The plain language of the section tells us what the classifications are to be used for: "for the purpose of applying standards to facilitate uniform assessment procedures in this state." This purpose makes good sense. The amendment changed the standard for the valuation of real property from market value to use value. In order to value property according to its use, it is necessary to classify property according to its use. Entirely different procedures are used for the valuation of residential, commercial, industrial, and agricultural properties, and uniform standards of classification of property in order to facilitate the application of uniform procedures would be desirable. In fact, the Oklahoma Tax Commission and the county assessors have agreed upon and established general classifications. The point remains, however, that the classifications are to be used "for the purpose of applying standards to facilitate uniform assessment procedures," not as a vehicle to allocate tax burdens.

¶15 The fifth sentence of article 10, section 8 provides that a wilful error by an assessor shall be deemed malfeasance; it has always been a part of the section and is not relevant here.

¶16 When one considers the language of the 1972 amendment as it was submitted to the People and enacted, as well as the language of the original legislative proposal and subsequent committee substitutes, it is clear that the only purpose of the amendment was to change our method of valuing real property. The amendment did not and [610 P.2d 232] was not intended to create multiple "classes of subjects" out of all real property for the purpose of allocating unequal tax burdens. Thus, real property remains one "class of subjects" and the mandate of article 10, section 5 that taxes be "uniform upon the same class of subjects" is not affected.

¶17 The refund judgment shall stand but that part of the trial court's decision which directs that "equal assessment percentage rate" be used "for the year 1980 and for all subsequent years" is modified by making that command apply with effect to the year 1981 and thereafter.

¶18 AFFIRMED.

¶19 IRWIN, V.C.J. and WILLIAMS, BARNES, SIMMS, HARGRAVE and OPALA, JJ., concur.

¶20 HODGES and DOOLIN, JJ., dissent.
1 The categories and ratios were as follows:

<table>
<thead>
<tr>
<th>Property Assessment</th>
<th>Classification Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Single family residential improved</td>
<td>15.095%</td>
</tr>
<tr>
<td>2. Single family residential improved, new construction incomplete</td>
<td>7.500%</td>
</tr>
<tr>
<td>3. Commercial-Industrial improved (Code E)</td>
<td>25.000%</td>
</tr>
<tr>
<td>4. Commercial-Industrial improved, new construction, incomplete</td>
<td>15.000%</td>
</tr>
<tr>
<td>5. Commercial-Industrial improved, where land value is at least twice the value of improvements</td>
<td>15.000%</td>
</tr>
<tr>
<td>6. Parking lots and miscellaneous</td>
<td>12.000%</td>
</tr>
<tr>
<td>7. Platted vacant land and nonagricultural tracts</td>
<td>7.500%</td>
</tr>
<tr>
<td>8. Undeveloped plats (green plats)</td>
<td>6.000%</td>
</tr>
<tr>
<td>9. Agricultural use land (at &quot;use value&quot;)</td>
<td>15.095%</td>
</tr>
<tr>
<td>10. Agricultural use land (at &quot;market value&quot;)</td>
<td>7.500%</td>
</tr>
</tbody>
</table>

Footnotes:

15.095% on all changes applied. 25.000% on all unchanged carryovers from previous year.

7.500% on improvements. 15.095% on land.

7.500% on all plats assessed as such for the first time. 10.000% on all carry-over plats from previous year.

6.000% on all undeveloped plats, assessed as such for the first time. 8.000% on all undeveloped plats carried over from previous year.

Section 2469 reads in pertinent part:

In all cases where the illegality of the tax is alleged to arise by reason of some action from which the laws provide no appeal, the aggrieved person shall pay the full amount of the taxes at the time and in the
manner provided by law, and shall give notice to the officer collecting the taxes showing the grounds of
complaint and that suit will be brought against the officer for recovery of them. . . . All such suits shall be
brought in the Court having jurisdiction thereof, and they shall have precedence therein. . . .

3 68 O.S. 1971 §§ 2459, 2460, 2468.

4 Section 2468(a) provides:

The proceedings before the Boards of Equalization and appeals therefrom shall be the
sole method by which assessments or equalizations shall be corrected or taxes abated.
Equitable remedies shall be resorted to only where the aggrieved party has no taxable
property within the tax district of which complaint is made.

5 68 O.S. 1971 § 2459 (emphasis added).

6 Subsection (b) of section 2435 provides:

The county assessor shall assess and value all property, both real and personal, which is
subject to assessment by him, and shall place a separate value on the land and
improvements in assessing real estate; and he shall do all things necessary, including the
viewing and inspecting of property, to enable him to assess and value all taxable
property, determine the accuracy of assessment lists filed with him, discover and assess
omitted property, and determine the taxable status of any property which is claimed to be
exempt from ad valorem taxation for any reason.

7 In 1977 the average tax levy for Tulsa County was 83.30 mills.

8 By limiting the assessment to 35% of the value for real property and tangible personal property, the
Constitution requires the application of a percentage to the value in order to arrive at the assessment, or
"assessed value." This notion was first introduced in an amendment to article 10, section 8 proposed by
the Legislature in 1957, Okla. Sess. Laws p. 648, and adopted by the people in a special election on July
1, 1958. State Question No. 379; Referendum Petition No. 117. From Statehood until the 1958
amendment, the Constitution provided that all property of whatever sort had to be assessed at its full
market value.

9 These classifications were recommended by the Oklahoma Tax Commission to the Real Estate
Committee of the County Assessors Association of Oklahoma on September 16, 1976, and were
unanimously adopted by the Association at its 1976 Annual Convention. The Tulsa County Assessor,
however, has not followed these classifications. There are only three of these classifications: residential,
commercial-industrial, and agricultural.

10 For instance, the original legislative proposal read in pertinent part:

In assessing real property which is used exclusively for agricultural purposes, and which has
been so used for at least two (2) successive assessment years immediately preceding an
assessment date, the assessor shall consider no factors other than those relative to agricultural
use if the fee simple owner of the real property makes application in writing to the assessor by the
time and in the manner provided by the Legislature, for the assessment of the real property to be
made on the basis of agricultural use. The Legislature shall define the term "agricultural use" and
shall establish the criteria for use by the county assessors in determining which real property
qualifies for agricultural assessment and the factors to be considered by assessors in determining
valuations on real property which qualifies for agricultural assessment. Upon the assessor's
determination that the real property meets the qualifications of the section, it shall be assessed on
the basis of agricultural use until such time as the fee simple owner or his successor in interest applies for assessment as otherwise provided by this Constitution, or until the real property is diverted to a use other than for exclusively agricultural purposes, or is sold. At the time real property assessed on the basis of agricultural use is diverted to a use other than for exclusively agricultural purposes, or an application is made by the fee simple owner for its assessment as otherwise provided by this Constitution, the assessor shall change the tax classification on such real property and further shall levy and collect a one-time tax equal to the difference in the agricultural and nonagricultural use for the most recent three (3) years said property was assessed on its agricultural use.

H.J.Res. 1005, 33d Leg., 1st Sess. (1971) (as introduced). Later committee substitutes referred to "farm and ranch" rather than "agricultural" property, and provided for a deferred tax, but retained the central concept of "use valuation." It was ultimately decided to submit to the People a proposal that the valuation of all land, not just agricultural land, be limited to its use value. That final proposal, the amendment as it now appears, was approved in the general election of November 1972.
BETTY NEEL, COUNTY TREASURER OF CHEROKEE COUNTY, OKLAHOMA, SUING FOR HERSELF AND FOR THOSE COUNTY EMPLOYEES SIMILARLY SITUATED, APPELLANTS,

v.

THE BOARD OF COUNTY COMMISSIONERS OF CHEROKEE COUNTY, OKLAHOMA, AND THE EXERCISE BOARD OF CHEROKEE COUNTY, OKLAHOMA, APPELLEES.

Affirmed.

Jack Bliss, Tahlequah, for appellants.


HARGRAVE, Justice.

¶1 The County Treasurer of Cherokee County, Oklahoma, Betty Neel, brought this action to obtain a declaratory judgment to determine the validity of action taken by that county's Excise Board. The factual scenario behind this action is not disputed and is as follows:

¶2 In submitting budgetary requests for the fiscal year 1977-1978 each county officer submitted an increase for their deputies. The Board of County Commissioners prepared a budget reflecting these requests and the Commissioners recommended a $40.00 per month pay increase for the deputies employed in the various county offices. As required by statute, that budget was sent to the County Excise Board. Its consideration of the budget submitted led it to determine that if the salaries of the County Commissioners were fully paid from unrestricted highway funds rather than 33% of their salary from that fund, $18,480.00 would be available in the general fund of the county for salary increases. The Board of Commissioners objected to this annual budget which was larger than that sent to the Excise Board, and the Commissioners signed and approved the budget they proposed. The Excise Board signed and approved the higher budget it had approved, completing the stage for this action.
¶3 After a hearing the trial court ruled in the last paragraph of its journal entry:

... that the Excise Board has only those duties thrust upon them by constitution and statute, and that the actions proposed by the Excise Board in this case exceed that authority. The act of the Excise Board appropriating highway funds to pay the salaries of the Board of County Commissioners is thereby held invalid.

The penultimate paragraph states the rationale behind the trial court's rejection of the authority proffered by the Excise Board as a statutory basis of its decision to approve a budget which pays the Commissioners' salaries from unrestricted highway funds:

The Excise Board relies upon 68 O.S. § 519 to make the appropriation from highway funds in this case. The statute, however, requires a finding of 'insufficient revenue to maintain city and county government of said county out of the General Fund,' and the budget of Cherokee County, as submitted, on its face would contradict that. Total warrants issued for the previous fiscal year are $320,532.00, whereas anticipated income available for the present fiscal year exceeds that by over $50,000.00, being $372,282.00.

¶4 The plaintiff County Treasurer appealed from the overruling of her motion for new trial wherein a new trial was requested on the basis of insufficient evidence to support the judgment and a statement that the court's ruling is contrary to the applicable statutes, being contrary to law, the exact language being: "The journal entry of the Court is not sustained by sufficient evidence and is contrary to the law." The case of Federal Corporation v. Independent School District No. 13, Pushmataha County, 606 P.2d 1141 (Okl.App. 1978), was approved for publication by the Supreme Court of Oklahoma February 14, 1980, and noted prospective from and after February 8, 1980. The Court stated in summary that under 12 O.S. 1971 § 991 (b), a party filing a motion for new trial may not raise allegations of error on appeal which were available but not asserted in the motion for new trial. The Court noted that merely alleging language similar to the statutory language of 12 O.S. 1971 § 651, Sixth, (as was done here) does not direct the trial court's attention to the specific errors urged as appealable and in turn does not preserve error for appellate purposes in light of 12 O.S. 1971 § 991 (b). Although the motion for new trial was filed prior to the prospective date of the ruling last discussed and it is thus not controlling, it is advisable to again call attention to that ruling, because if the motion had been filed after February 8, 1980, the ruling in Federal Corp., supra, would necessitate dismissal.

¶5 Plaintiff's first proposition of error cites 68 O.S. 1971 §§ 2483 and 2485 and 19 O.S. Supp. 1977 § 180.65 (f), stating the import of these statutes establishes that the Board of Commissioners may only recommend salaries to be utilized in county offices, but the funding of the amounts thus recommended is the responsibility of the Excise Board.

¶6 Be that as it may, 68 O.S. 1971 § 2486 contains the statutory mandate in clear terms which demonstrates when an Excise Board shall be empowered to deny an appropriation made by the County Commissioners:

68 O.S. 1971 § 2486. Meetings of County Excise Board - Organization - Powers and duties

The County Excise Board shall meet at the county seat on the first Monday of July of each year (Section 2494 of this Code), and organize by electing one of its members as chairman, and another as vice-chairman who shall preside in the absence of the chairman, for the purpose of performing the duties required of it by law during such fiscal year. Thenceforth, said board may meet from day to day, or adjourn from day to day and time to time thereafter for said purpose. In its functionings it is hereby declared to be an
agency of the State, as a part of the system of checks and balances required by the Constitution, and as such it is empowered to require adequate and accurate reporting of finances and expenditures for all budget and supplemental purposes, charged with the duty of requiring adequate provision for performance of mandatory constitutional and statutory governmental functions within the means available, but it shall have no authority thereafter to deny any appropriation for a lawful purpose if within the income and revenue provided. (E.A.)

The inescapable intent of the italicized portion of this statute is to deny the County Excise Board the authority to reject an appropriation made for a lawful purpose if there are sufficient funds to defray the expense, and we so hold. Such a conclusion is confirmed by examining the language of the next following section. Title 68 O.S. 1971 Section 2487 reads as follows in part:

2487. As to each budget, original or supplemental, the County Excise Board shall proceed in the following order:

(1) Examine the financial statements contained therein for the purpose of ascertaining the true fiscal condition . . .

(2) Examine specifically the several items and amounts stated in the estimate of needs, and if any be contained therein not authorized by law, or that may be contrary to law, said item shall be ordered stricken and disregarded. . . .

(3) Examine the content of the estimate of needs and if the governing board has failed to make provision for mandatory governmental functions the County board shall . . . prepare an estimate . . . and cause publication thereof . . . .

(4) Compute the total means available to each fund (except the sinking fund) by the converse of the formula provided by law for computing the tax levy . . . .

(5) If the total of the several items of estimated needs for lawful purposes as heretofore ascertained is within the income and revenue lawfully available, the excise board shall approve the same and compute the levy required. (E.A.)

We cannot but conclude that under the authority previously discussed the County Excise Board had no authority to strike from the general fund an appropriation (here for salaries) of the Board of County Commissioners, although under 68 O.S. 1971 § 2487 (3), the excise board could utilize the authority of subsection (3) to raise an estimate if it was deemed inadequate after an estimate was published in accord with the provisions of the full subsection. 4

¶7 The record contains no indication the excise board published an estimate of additional funds, as required by the case of Protest of Chicago, R.I. & P. Ry. Co., 150 Okl. 167, 1 P.2d 383 (1931). In that action, this Court construed C.O.S. 1921 § 9698 which then contained language operatively similar to 68 O.S. 1971, 1979 Supp. § 2487 (3) (the presently operative statute), and 68 O.S. 1971 § 2487 (3) (the statute governing this action.) Upon consideration of this provision the Court held:

The county excise board is authorized by the provisions of 9698 C.O.S. 1921, under the limitations therein imposed, to increase or decrease items thereof, strike items therefrom, or add items thereto, when in its opinion the needs of the municipality shall require, and
no such increase or addition may be made until notice thereof has been given by 
publication as therein provided. (E.A.)

¶8 The plaintiff appellant contends here that the provisions of 68 O.S. 1979 Supp. § 519 are the authority 
for the excise board to pay the salaries of the commissioners from any fund apportioned to the county.

¶9 68 O.S. 1979 Supp. § 519 relates to apportionment of motor fuel taxes and contains the following 
language in the last paragraph of subsection (a):

. . . Provided, further, that in all counties where the county excise board of any county 
may find it necessary, because of insufficient revenue to maintain city and county 
government of such county out of the general fund, after a levy of ten (10) mills has been 
made for any fiscal year, the county excise board may appropriate out of any of such 
funds apportioned to such county an amount sufficient to pay the salaries of the county 
commissioners of such county for such fiscal year.

¶10 Under the last quoted statute the power to pay the salary of the commissioners from the county 
highway fund exists but the facts here disclosed by the record on appeal admit of no error on the part of 
the trial court in denying the applicability of the statute under these facts. This is demonstrated by the last 
page of a plaintiff's exhibit which contains the excise board's certification of current expenses and income, 
and find disclosed on the face of the document an excess of assets over liabilities held as cash on hand 
of $50,250.49. The trial court correctly ruled that the last mentioned section did not authorize payment of 
the commissioners' salary out of the highway fund account. Similarly, the excise board had no authority to 
strike the lower salary item from the general fund account, it being a lawful item of expense and within the 
revenue provided. Accordingly, the judgment of the trial court should be and hereby is AFFIRMED.

¶11 All Justices concur.

Footnotes:

1 68 O.S. 1971 § 2483 provides in part as follows:

"Each board of county commissioners . . . shall meet on the first Monday in July of each year, . . . and they 
shall, respectively, make, in writing, a financial statement, showing the true fiscal condition of their 
political subdivisions as of the close of the previous fiscal year ended June 30th, and an itemized 
statement of estimated needs and probable income from sources other than ad valorem tax for the 
current fiscal year. . . ."

2 68 O.S. 1971 § 2485 provides in part as follows:

"Each officer, board or commission of any county, city, school district, or town, and all employees charged 
with the management or control of any department or institution of either thereof, shall on or before the 
first Monday in July of each year, make and file with the Board or Commission charged with the duty of 
reporting to the excise board, a report in writing showing, by classes, the earnings and cost of maintaining 
their respective offices or departments for the previous fiscal year, together with an itemized statement 
and estimate of the probable need thereof for the current or ensuing fiscal year. . . ."

3 In part, 19 O.S. 1977 Supp. § 180.65 , subparagraph (f) provides as follows:

"The Board of County Commissioners shall continue to have the authority to RECOMMEND the total 
amount of funds that can be used for the combined salaries in each of the County offices covered by this
Act, and the approval of said funding for such offices shall continue to be the responsibility of the county excise board. . . ." (E.A.)

4 (3) Examine the content of the estimate of needs, and if the governing board has failed to make provision for mandatory governmental functions, whether such mandate be of the Constitution or of the Legislature, or if the provision submitted by estimate be deemed inadequate, the county excise board shall, whether on request in writing by the officer charged with a mandatory duty or on its own volition prepare an estimate by items and amounts, either by the items submitted or by additional items, and cause publication thereof in some newspaper of general circulation in the county, in one issue if published in a weekly paper, and in two consecutive issues if published in a daily paper, and thereafter attach such estimate, together with affidavit and proof of publication, to that submitted by the governing board, for further consideration. However, nothing herein contained shall prevent any governing board, upon a timely finding that its estimate of needs as first filed is inadequate, from filing a written request with the excise board to increase such estimate as to any item or items, whether mandatory or not; whereupon the excise board shall cause publication thereof, as aforesaid, at the expense of the municipality.

5 C.O.S. 1921 § 9698 read in part:

The said board shall have power and authority to revise and correct any estimate certified to them by either striking items therefrom, increasing, or decreasing items thereof, or adding items thereto, when in its opinion the needs of the municipality shall require. All revisions and correction shall be as to specific items of the estimate and in no event shall any item or items of the estimate for current expense purposes be increased, or any item added thereto, until such proposed increased or additional item shall have been advertised and published by the excise board in some newspaper of general circulation in the county, . . .

6 68 O.S. 1971 1979 Supp. § 2487 (3) and 68 O.S. 1971 § 2487 (3) read in part:

(3) Examine the content of the estimate of needs, and if the governing board has failed to make provision for mandatory governmental functions, whether such mandate be of the Constitution or of the Legislature, or if the provision submitted by estimate be deemed inadequate, the county excise board shall, whether on request in writing by the officer charged with a mandatory duty or of its own volition, prepare an estimate by item and amounts, either by the items submitted or by additional items, and cause publication thereof in some newspaper of general circulation in the county, in one issue if published in a weekly paper, and in two consecutive issues if published in a daily paper, and thereafter attach such estimate, together with affidavit and proof of publication, to that submitted by the governing board, for further consideration.
¶1 This case deals with the interpretation of an ad valorem tax statute. Mack Truck Sales of Tulsa, Inc. [Taxpayer] filed a Complaint of Erroneous Assessment with the Board of Tax Roll Corrections of Tulsa County on July 17, 1978. The taxpayer alleged there had been an error in the assessment of its personal property for 1976.

¶2 Taxpayer, without protesting its 1976 assessment to the Assessor, Equalization Board, or Board of Tax Roll Corrections, at any time prior to payment of the tax as variously provided for by law, timely paid its 1976 personal property taxes in two installments.

¶3 On August 8, 1978, the Board of Tax Roll Corrections (the Board) heard Taxpayer's complaint and reduced the taxable value of its personal property by the amount equal to the value of the motor vehicles upon which an in lieu of tax had been paid. Pursuant to 68 O.S. 1971 § 2432, the Board, on September 12, 1978, reheard this matter, rescinded its previous action and denied the complaint. The Board's reason for the denial was the belief that no relief could be granted because Taxpayer had filed its complaint more than one year following the payment of the tax.
¶4 Taxpayer gave the Board written notice of its intent to appeal to the district court. After trial the court ruled Taxpayer was entitled to a refund notwithstanding the fact that its complaint had been filed with the Board of Tax Roll Corrections more than one year following the payment of the tax.

¶5 The sole question presented to this court for consideration is whether 68 O.S.Supp. 1974 § 2479 contains its own statute of limitations. The pertinent parts of the statute are:

... If, prior to such hearing by the Board, as aforesaid, the tax has been paid, no certificate shall issue; but if less than one (1) year shall have elapsed after the payment of the tax and before the filing of such application for correction of error, and after such hearing the findings of fact disclose that less tax was due to have been paid than was paid, then the person who paid the tax, or his heirs, successors, or assigns, may execute a cash voucher claim setting forth facts and findings, verify it, and file it with the county clerk, who shall thereupon deliver such claim to the county treasurer for designation of the fund from which the claim must be paid and approval of the claim as to the availability of funds by the county treasurer. If taxes have been paid under protest, the county treasurer must designate the refund to be paid from such protest fund. If taxes have been paid but not paid under protest and if there are funds available in current collections of the taxing unit which received the taxes paid, then the county treasurer must designate the refund to be paid from such current collections of such taxing unit. The county clerk shall thereupon issue his cash voucher against the appropriate fund of the county, directing the county treasurer to pay to such person the amount so found to be ...

[620 P.2d 390]

If there be any error in the taxes collected from such person, the overpayment or duplicate payment of any such taxes collected in error may be recovered by the taxpayer, and the county treasurer may make such payment from the Resale Property Fund of the county if funds are not available as stated in the preceding paragraph of this section. (Emphasis supplied).

¶6 The County Assessor contends that the language of § 2479 bars all tax refund claims not filed within one year of payment of the tax. Taxpayer contends that the one year "limitation" merely designates from which fund the refund is to be paid.

¶7 In interpreting this statute, legislative history should be considered. The Oklahoma Legislature has provided a method of recovering overpaid ad valorem taxes since 1916. This original provision clearly provided that no refund would be made where the taxes had been paid for a period of more than one year prior to the claim for the refund. The same provision remained intact until 1945, when a major revision of the ad valorem refund law was made. The 1945 revision provided, in part:

... If, prior to such hearing by the Board of County Commissioners, the tax has been paid, and less than one (1) year shall have elapsed after the payment of the tax and before the filing of such application for correction of error, and after such hearing the findings of fact disclose that less tax was due to have been paid than was paid, not [sic] certificate (for refund) shall issue; but the person who paid the tax, or his heirs, successors, or assigns, may execute a cash voucher against the county penalty reserve fund of the county, directing the County Treasurer to pay to such person the amount so found to be erroneous ... 1945 Okla. Sess. Laws, p. 257 § 1 (Parenthetical Phrase Supplied).

¶8 Taxpayer urges this revision abolished the one year limitation contained in the earlier versions of the statute. A more careful reading of the statute indicates otherwise. The title of the act itself states that the
Act provides "for the refund of taxes paid not more than one (1) year prior to claims." 1945 Okla. Sess. Laws, p. 257. In Oklahoma the purpose of the act must be clearly expressed in the title.\(^2\)

¶9 In 1949, minor changes were made in the wording of the act; however, no substantive change in the act was made until 1965.

¶10 In 1965, the entire Ad Valorem Tax Code was revised by the Legislature. The title of the new act was as follows: "An Act relating to taxation; amending, revising, deleting obsolete language therefrom, and reenacting the Ad Valorem Tax Code for the purpose of recodifying the same; . . . providing for correction of errors . . ." 1965 Okla. Sess. Laws, p. 960. The 1965 law provided:

. . . If, prior to such hearing by the Board, as aforesaid, the tax has been paid, no certificate shall issue; but if less than one (1) year shall have elapsed after the payment of the tax and before the filing of such application for correction of error, and after such hearing the findings of fact disclose that less tax was due to have been paid than was paid, then the person who paid the tax, or his heirs, successors, or assigns, may execute a cash voucher claim setting forth facts and findings, verify it, and file it with the County Clerk, who shall thereupon issue his cash voucher against the County Penalty Reserve Fund of the county, directing the County Treasurer to pay to such person the amount so found to be erroneous . . .

If there be any error in the taxes collected from any person, the overpayment or duplicate payment of any such taxes collected in error may be recovered by the taxpayer, and the County Treasurer is hereby authorized to make such payment from the Resale Property Fund of the County. 1965 Okla. Sess. Laws, pp. 997, 998.

¶11 We are compelled to notice that two important changes were made from the previous law: (1) the specific language in the title of the Act indicating the one year limitation was removed; and (2) a paragraph was added stating that recovery of any overpayment of taxes by any person could be recovered from the Resale Property Fund. The Oklahoma Supreme Court has stated that:

A change in the phraseology of an amendatory statute raises the presumption that a departure from the old law was intended. The Legislature must be presumed to know both the language employed in the former acts and the judicial construction placed upon them, and if in a subsequent statute on the same subject it uses different language in the same connection, the courts must presume that a change of the law was intended, and after a consideration of the spirit and letter of the statute will give effect to its terms according to their proper significance. So the omission of a word in the amendment or re-enactment of a statute will be assumed to have been intentional. Where it is apparent that substantive portions of a statute have been omitted and repealed by the process of revision and re-enactment, courts have no express or implied authority to supply the omissions that are material and substantive and not merely clerical and inconsequential, for that would in effect be the enactment of substantive law. The statute in such a case should be effectuated as the language actually contained in the latest enactment warrants. . .


¶12 We feel the presumption of intended legislative change raised by the removal of the title language (under Plummer) clearly indicating a one-year limitation, coupled with the addition of the paragraph provided for recovery of any overpayment, has not been overcome by any clear indication of a contrary legislative intent.
¶13 Minor changes in the 1965 law were made in the 1974 law, noted above. The County Assessor urges that the 1974 Amendment to the paragraph dealing with the recovery of any overpayment from the Resale Property Fund prohibits recovery beyond the one-year limitation.

¶14 We hold a more reasonable interpretation on this paragraph is that if the claim is filed within one year of payment of the taxes, then the refund is to be paid out of current collections fund. If the taxes were paid under protest, and the claim was filed within one year of payment of the taxes, then the refund must be paid out of the protest fund. However, if the claim was not filed within one year, or if current funds or protest funds are not available, then the refund is to be paid from the Resale Property Fund.

¶15 To adopt the interpretation of the County Assessor would force us to read meaning into the statute which is not present. Adopting the position of Taxpayer as to the statute's interpretation gives every provision of the statute a useful purpose.

¶16 The County Assessor suggests if Taxpayer's interpretation is adopted, then claims for overpaid taxes could be raised years in the future, causing confusion and difficulty for county officers. We hold that 19 O.S. 1971 § 247 is the applicable statute of limitations. 19 O.S. 1971 § 247 provides:

"No account against the county shall be allowed unless presented within two years after the same accrued: Provided, that should any person having a claim against the county be (at the time the same accrued) under any legal disability, every such person shall be entitled to present the same within one year after such disability shall be removed."

¶17 The County Assessor contends a claim for an ad valorem tax refund is not a claim against the county alone, but affects cities and towns and thus 19 O.S. 1971 § 247 does not apply. The County Assessor cites State ex rel. Hatfield v. Moreland, 152 Okla. 37, 3 P.2d 803 (1931) as supporting this assertion. This was not the holding of the Hatfield case. The rule in Hatfield was that the Board of County Commissioners was not authorized to issue refunds. The statement that the refund claim was not a claim against the county was dicta.

¶18 Logically, the unit to which the tax is paid is the unit from which tax refunds must be sought. This is what Taxpayer attempted to do within the two-year statute of limitations dealing with claims against the county.

¶19 AFFIRMED.

¶20 All the Justices concur.

Footnotes:


2 "Provided, no refund shall be made in any case where the taxes have been paid for a period of more than one year prior to the claim of such refund. . . ." 1916 Okla. Sess. Laws. pp. 22, 23.


4 "... if funds are not available as stated in the preceding paragraph of this section."
STATE OF OKLAHOMA EX REL. WILLIAM F. "BILL" POULOS, PETITIONER,
v.
STATE BOARD OF EQUALIZATION FOR THE STATE OF OKLAHOMA, THE HONORABLE GEORGE
NIGH, CHAIRMAN, THE HONORABLE SPENCER BERNARD, MEMBER, THE HONORABLE LEO
WINTERS, MEMBER, THE HONORABLE JACK CRAIG, MEMBER; AND THE OKLAHOMA TAX
COMMISSION, RESPONDENTS

Application to Assume Original Jurisdiction to review the constitutionality of the system of ad
valorem property taxation as implemented by the State Board of Equalization for the State of
Oklahoma, and the Oklahoma Tax Commission, as the same affects the valuation and assessment
of property taxes in all of the 77 counties in Oklahoma.

¶0 Original jurisdiction assumed. Held, there being no valid reason shown why the 12% percentage ratio
by which all real property is to be taxed within the State as recommended by the Oklahoma Tax
Commission should not be approved, said 12% percentage ratio, with limited permissible deviations, is
determined by judicial decree to apply uniformly throughout the State for the 1982 tax year and thereafter
until changed by the recommendation of the Oklahoma Tax Commission and determination by the Board
of Equalization based upon good and sufficient valid, legal grounds. Further held that the three
classifications of real property, i.e., residential, commercial-industrial, and agricultural, and the
methodology for determining the value of real property of each class shall apply in determining tax
assessments for the tax year 1982, and thereafter until such time as the same shall be changed by the
recommendation of the Oklahoma Tax Commission and determination by the Board of Equalization upon
good and sufficient valid, legal grounds, or until changed by Acts by the Legislature adopted pursuant to
Art. 10, § 8 of the Oklahoma Constitution. Petitioner's application for allowance of attorney fees and costs
of the action denied.

Buford & Percival, Manville T. Buford, John F. Percival, Oklahoma City, for petitioner.
Charles Elder, Elder, Mantothe & Haxel, Purcell, for respondent, State Bd. of Equalization.
Marjorie Patmon, Gen. Counsel, Donna E. Cox, Oklahoma City, for respondent, Oklahoma Tax Com'n.
Russell Fletcher, Oklahoma City, for intervenor, Tax Equality Committee.
Cathy Stocker, Jones & Gungoll, Enid, for amicus curiae, League of Women Voters of Oklahoma.

LAVENDER, Justice:

¶1 Original jurisdiction of this Court is sought to be invoked under authority of Art. 7, § 4 of the Oklahoma
Constitution, which provides:
¶2 The parties designated as Respondents are the State Board of Equalization for The State of Oklahoma (Board), its members, and The Oklahoma Tax Commission (Commission).

¶3 Petitioner brings this action in his capacity as a citizen, resident, and taxpayer. At issue is the constitutionality of the system of ad valorem property taxation as implemented by the State Board of Equalization for the State of Oklahoma, and the Oklahoma Tax Commission, as the same affects the valuation and assessment of property taxes in all of the 77 counties in Oklahoma.

¶4 Frequent reference will be made herein to State ex rel. Poulos v. State Board of Equalization, Okl., 552 P.2d 1134 (1975), State ex rel. Poulos v. State Board of Equalization, Okl., 552 P.2d 1138 (1976), to the case now pending before us, and to Cantrell v. Sanders, Okl., 610 P.2d 227 (1980). For brevity, these cases will be referred to respectively as Poulos I, Poulos II, Poulos III, and Cantrell.

¶5 In Poulos I, we held that "the matter presented is publici juris, and of immediate concern to all taxpayers." We assume original jurisdiction and proceed to consider the case on the merits.

¶6 The exhibits filed with this Court have, as reconciled, been acknowledged by the parties to be true and correct copies of what they purport to be, and are factually correct as to the studies and findings therein set forth.

¶7 In Poulos I, this Court in unequivocal language pointed out that it is the mandatory duty of the Board to adjust and equalize the valuation of real and personal property of the several counties in the State; that a system which does not equalize ad valorem assessments throughout the state is unfair and invidiously discriminatory; and that it is the manifest intention of the Oklahoma Legislature to equalize ad valorem assessments so that every parcel and item of taxable property in the state will be assessed at the same percentage of its value.

¶8 In Poulos II, this Court rejected a proposed "Plan of Compliance" because of a variance between 8% and 17.91% which permits inequality of valuation among the counties of this state. The Court directed by writ of mandamus that the Board satisfy its constitutional and statutory duty as set forth in Poulos I "by setting a definite percentile equality applicable to all counties . . ." with permissible interim variations not to exceed three percentage points above or below the assessment rate, but with complete uniformity to be achieved by the Board within the three year period following the Poulos II decision.

¶9 In Cantrell, we held that it is the statutory duty of the county assessor to set an assessment percentage uniformly applicable to all real property within the county. The basis for our conclusion was all real property within the county constitutes but one "class of subjects," and the mandate of Art. 10, § 5 of the Oklahoma Constitution that taxes be "uniform upon the same class of subjects" must be followed.

¶10 Cantrell further held that Art. 10, § 8 of the Oklahoma Constitution, as it was amended in 1972, changed the method of valuing real property for tax assessment by prescribing that all property taxable ad valorem must be valued at its "fair cash value" that is, its market value, EXCEPT:

¶11 1. No real property shall be assessed for ad valorem taxation at more than 35% of its use value, as opposed to its market value, that is, the tax value is to be determined by the value of the real property as actually used, or was previously classified for use during the calendar year next preceding the first day of January on which the assessment is made, and not in excess of 35% of said use value.

¶12 2. A transfer of property without a change in its use classification shall not require a reassessment based exclusively upon the sale value of such property.
¶13 We further said in Cantrell: "In order to value property according to its use, it is necessary to classify property according to its use. Entirely different procedures are used for the valuation of residential, commercial, industrial, and agricultural properties, and uniform standards of classification of property in order to facilitate the application of uniform procedures would be desirable."

¶14 Following the rendition of the decision in Cantrell (Rehearing Denied April 28, 1980) and up to the time of filing of Poulos III (this case), the wide diversity of assessment percentages applied by the various county assessors to real property assessments within the counties has (according to the exhibits) continued to proliferate.

¶15 Dividing the real property into three classes, residential, commercial-industrial, and agricultural, the average mean assessment ratios range from 6.40% assessment in Adair County to 13.58% in Oklahoma County. The average "mean" assessment ratio in Oklahoma County exceeds 212% of the average mean assessment in Adair County. The wide disparity in assessment ratios as applied in the various counties is illustrated by the following:

<table>
<thead>
<tr>
<th>HIGHEST AVERAGE</th>
<th>LOWEST AVERAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>MEAN ASSESSMENT</td>
<td>MEAN ASSESSMENT</td>
</tr>
<tr>
<td>RATIOS BY COUNTY</td>
<td>RATIOS BY COUNTY</td>
</tr>
<tr>
<td>Oklahoma 13.58%</td>
<td>McCurtain 6.60%</td>
</tr>
<tr>
<td>Harmon 13.08%</td>
<td>Adair 6.40%</td>
</tr>
<tr>
<td>Canadian 12.92%</td>
<td>Choctaw 6.66%</td>
</tr>
<tr>
<td>Greer 12.37%</td>
<td>Cherokee 7.14%</td>
</tr>
</tbody>
</table>

with wide variations between the extremes.

¶16 The disparity in the assessment ratios applied to property within the use classifications is even greater. For example, with reference to agricultural land, the ratio applied in McCurtain County of 2.71% as compared with Oklahoma County which is 666% greater.

¶17 On June 20, 1981, the Commission in accordance with 68 O.S. 1971 § 2462 and Enrolled Senate Concurrent Resolution No. 54 of the 37th Oklahoma Legislature (O.S.L. 1980) transmitted to the Board "Techniques, Guidelines and Definitions for Determining Use Value of Real Property for Ad Valorem Tax Purposes," and "1981 Comprehensive Ratio Study Report" along with "Recommendations of the Oklahoma Tax Commission for Statewide Equalization." The Commission found and determined, based upon its studies and research, that "a single assessment ratio has not been applied to determine assessed valuation of all real property within each county and that the assessed valuations of real property are not equalized among the various counties pursuant to this Board's adopted guideline setting the definite assessment ratio at 12%.

¶18 The Commission made the following recommendations to the Board:

¶19 1. That, the State Board of Equalization act upon the submitted techniques, guidelines and definitions by approval thereof.
¶20 2. That, the State Board of Equalization increase or decrease, as the case may be, the assessment valuations of the classifications of real property within each county so that a single assessment ratio is applied to the valuation of all real property within each county to determine assessed valuation, in accordance with the Recommendations of the Oklahoma Tax Commission for Statewide Equalization.

¶21 3. That, the State Board of Equalization increase or decrease, as the case may be, the assessment valuations of real property so that the assessment ratio of each county is within the permissible three point deviation of the 12% ratio rate set by this Board, in accordance with the Recommendations of the Oklahoma Tax Commission for Statewide Equalization submitted herewith.

¶22 At a meeting held on July 21, 1981, the State Board of Equalization did the following:

¶23 1. Accepted and approved the abstracts of assessments submitted by the respective County Assessors.

¶24 2. Set aside the ratio study conducted by the Oklahoma Tax Commission and the findings therein contained, “although conducted in good faith, due to the brevity in time following the Supreme Court decision in Cantrell v. Sanders (supra) and the Attorney General's Opinion No. 80-253 issued January 29, 1981, it was not possible for the State Board of Equalization and the Oklahoma Tax Commission to develop and distribute to the County Assessors techniques, guidelines and definitions for determining the use value of real property for ad valorem tax purposes as directed by the foregoing Supreme Court decision, Senate Resolution and Attorney General's opinion, thereby creating an apparent disparity between the methods employed by the County Assessors of the State of Oklahoma and the methods employed by the Oklahoma Tax Commission in conducting the use value/assessment ratio study of said counties of the State of Oklahoma.”

¶25 3. Adopted and approved the Techniques, Guidelines and Definitions for Determining Use Value of Real Property for Ad Valorem Tax Purposes, as revised by a County Assessors' Committee and a Committee of Tax Commission officials, to be used in the 1982 tax assessments.

¶26 The Techniques, Guidelines and Definitions for Determining Use Value of Real Property for Ad Valorem Purposes as adopted was transmitted to the various county assessors on August 4, 1981.

¶27 The Board failed to perform the duty imposed upon it by law when it failed without any excuse to adopt and apply a standard ratio of 12% with permissible inter-county deviations of not more than 3% above or below the mean as recommended by the Commission in determining the adjusted percentile to be applied to all real property within the state, regardless of its classification. While we held in Cantrell that it is the statutory duty of the county assessor to initially set the assessment percentage on all property within the county, as we have heretofore pointed out, it was the overriding constitutional and statutory duty of the Board to make such adjustments as will achieve uniformity and equality of taxation on a statewide basis, pursuant to 68 O.S.Supp. 1979 § 2463 and Art. 10, § 21 of the Oklahoma Constitution.

¶28 There being no valid reason shown for not adopting the 12% ratio, as recommended by the Commission, we hereby determine by judicial decree that all property within the State of Oklahoma subject to ad valorem taxes shall be assessed at 12% of its taxable value with permissible inter-county deviations of not more than 3% above or below the mean, and that said percentage shall apply to the 1982 tax year and thereafter until such time as the same shall be changed by the recommendation of the Commission and the determination by the Board based upon good and sufficient valid, legal grounds as provided in 68 O.S. 1971 § 2463 .

¶29 As we said in Poulos I, supra, (at p. 1137):
"Although a precise uniformity is not required [see Board of County Commissioners of Canadian County v. State Board of Equalization, 363 P.2d 242 (Okl. 1961)], a rate which is inherently and basically fair to all citizens is mandated by the Constitutions of the United States and the State of Oklahoma. It is patently clear that to meet the standards of the Constitution and of the statutes, the adjustment and equalization of the valuation of real and personal properties of all the several counties of this state must be made on an annual and uniform basis."

¶30 And as this Court realistically observed in Appeal of McNeal, 35 Okl. 17, 128 P. 285 (1912):

"Necessarily, in Oklahoma, as in every other state, an exact and equal distribution of the burden of taxation is not effected. It has never been since government was instituted, and probably never will be. There will never come a time when some of the taxpayers do not pay more than they should, and when others do not pay less."

¶31 We believe the 12% ratio with the permissible deviations of not more than 3% above or below as between and among the various counties of the state is basically fair and reasonable, and allows for individual county adjustments which may be determined to be appropriate by reason of a particular county's needs.

¶32 Having so determined, we hereby modify our holding in Poulos II in that we do not now require the implementation of precise mathematical uniformity and hold that the permissible variations herein authorized are in compliance with Art. 10, § 5 of the Oklahoma Constitution requiring that "taxes shall be uniform upon the same class of subjects."

¶33 We have reviewed the Techniques, Guidelines, and Definitions for Determining Use Value of Real Property for Ad Valorem Tax Purposes as revised by a committee of County Assessors and a committee of Tax Commission officials and approved by the Board in its meeting held on July 21, 1981, [646 P.2d 1274] and find the same to be in compliance with the requirements with Art. 10, § 5 and § 8 of the Oklahoma Constitution, and we determine by judicial decree that the three classifications of real property, i.e., residential, commercial-industrial, and agricultural, and the methodology for determining the value of real property of each class shall apply in determining tax assessments for the tax year 1982, and thereafter until such time as the same shall be changed by the recommendation of the Commission and the determination by the Board based upon good and sufficient valid, legal grounds, or until changed by Acts by the Legislature adopted pursuant to Art. 10, § 8 of the Oklahoma Constitution.

¶34 The view has been expressed that this Court should not determine the percentage ratio by which all real property is to be taxed because that is a duty imposed by the Constitution upon the Board and that the Court should instead issue another writ of mandamus compelling the Board to do its duty. That is what the Court did in Poulos II (and refrained from doing in Poulos I in the expectation the Board would perform its duty). That writ of mandamus issued in 1976 has not been followed. It would apparently be a vain and useless thing to issue another. While it is of course vitally important to recognize and maintain the separation of functions between the three branches of the state's government, that doctrine is not so inflexible that it would render this Court impotent to enter its decree judicially determining a percentage ratio that would, in view of the record before us, satisfy the commands of the Constitution, at least until the Board takes action to carry out its Constitutional duty. The command that taxes be uniform was thought by the people important enough to place in the Constitution. It is therefore important enough to invoke the authority of this Court. Except for the current tax year, there is nothing in this opinion to prevent the Board from fulfilling its duty by setting a different percentage ratio in the future.

¶35 Petitioner urges that this Court should award him a reasonable attorney fee and costs of these proceedings. Petitioner points out that this action is public interest litigation and that the same was instituted by him and his attorney for no personal benefit other than that shared in common by property owners generally within the state, and that the case has been undertaken by him without "significant financial support from any interest group." While we are mindful of these considerations, and of the adage
that “virtue is its own reward,” we are well aware such “virtue” does not pay the office overhead or reimburse for out-of-pocket expenses attendant with such a case as is here before us. However, we find no basis, and none has been pointed out to us, whereby, under the law, this Court can award Petitioner an attorney fee.

¶36 As a general rule, and one to which this Court is committed, attorney fees to a prevailing party are not recoverable in the absence of a statute or an enforceable contract. City Nat. Bank & Trust Co. v. Owens, Okl., 565 P.2d 4 (1977).

¶37 An exception to the rule was recognized in State ex rel. Burk v. Oklahoma City, Okl., 522 P.2d 612 (1973), later app. 556 P.2d 691. In Burk, it was held that the vacation of a public street was void and the owners of a building erected thereon were liable for lease payments to the city. But in that case there was the creation of a common fund over which the Court had a degree of control, and there we awarded the successful protagonist an attorney fee to be paid out of the lease payments. (State ex rel. Burk v. City of Oklahoma City, Okl., 598 P.2d 659 (1979).)

¶38 Again in City Nat. Bank & Trust Co. v. Owens, supra, we recognized a second exception. There we held that where a party to a lawsuit has acted in bad faith, vexatiously, wantonly, or for oppressive reasons, such overriding considerations justify an award of attorney fees and costs incurred directly as a result of such misconduct. In Owens, we carefully delineated between the costs and attorney fees incurred as a direct [646 P.2d 1275] result of the other party's misconduct, and an award of costs and attorney fees for the entire litigation, awarding the former, not the latter.

¶39 In the case before us (Poulos III), there is no creation of a common fund as a result of the litigation which is under the control of this Court, out of which this Court can order attorney fees to be paid, and neither do we find that Respondents have acted “in bad faith, vexatiously, wantonly, or for oppressive reasons” to such a degree as to constitute “overriding considerations” indicative of a need for such a recovery. Equality of taxation is not only a laudable objective, it is a constitutionally mandated imperative. As in the case of all lofty ideals, a struggle for attainment precedes realization of the goal. Whatever the shortcomings of the Respondents, or any of them, may be, there is nothing in this record which impugns their good faith or their motives, or which impels this Court to find and determine that this case falls within any recognized exception to the general rule. It is therefore ordered that each party pay his own costs and attorney fees.

¶40 IRWIN, C.J., BARNES, V.C.J., and DOOLIN, OPALA and WILSON, JJ., concur.

¶41 HODGES, J., concurs in part and dissents in part.

¶42 SIMMS and HARGRAVE, JJ., dissent.

HODGES, Justice, concurring in part and dissenting in part.

¶1 I am in full concurrence with the majority opinion in its address of the issues of the methodology for determining the value of real property and in the denial of attorney fees.

¶2 However, I must respectfully dissent to the imposition by judicial legislation of a standard 12% ratio to be used in determining the adjusted percentile to be applied to all real property within the state. The setting of a numerical percentile is the constitutional duty of the Board of Equalization pursuant to the Okla.Const. art. 10, § 21. I would grant the writ of mandamus and instruct the Board to perform its constitutional duty.
SIMMS, Justice, dissenting:

¶1 When members of one branch of government fail or refuse to do their duty, the problems are not cured by the Court simply doing it for them. This only creates new and larger problems in addition to those still left unresolved. More extensive discussion on this subject can be found in the minority opinions in State, ex rel., Poulos v. State Board of Equalization, Okl., 552 P.2d 1134, 1138 (1975) and State, ex rel., Poulos v. State Board of Equalization, Okl., 552 P.2d 1138, 1139 (1976).

¶2 It is not a proper function of this Court to legislate a system of property assessment to equalize taxation. That job is given to the Board of Equalization by the Constitution and statutes.

¶3 It is, however, a proper function of the judiciary to enforce compliance with the law and orders of a court. There are various proceedings which can be instituted to obtain constitutionally permissible remedies. If and when those remedies are pursued, we should entertain the action. Meanwhile, I am opposed to this Court performing the legislative functions assigned to the Board of Equalization.

¶4 I am authorized to state that Justice HARGRAVE joins me in this dissent.
McLOUD TELEPHONE COMPANY, AN OKLAHOMA CORPORATION, PETITIONER,

v.

STATE BOARD OF EQUALIZATION FOR THE STATE OF OKLAHOMA, THE HONORABLE GEORGE
NIGH, CHAIRMAN, THE HONORABLE SPENCER BERNARD, MEMBER, THE HONORABLE LEO
WINTERS, MEMBER, THE HONORABLE JACK CRAIG, MEMBER, AND THE OKLAHOMA TAX
COMMISSION, RESPONDENTS.

Original proceeding for a prerogative writ.

¶0 Petitioners invoke this court’s superintending control, conferred by Art. 7 § 4, Okl.Const., (a) to declare
invalid the May 19, 1982 order by the State Board of Equalization which assessed real and personal
property of public service corporations at 26% of its fair cash value and (b) to direct that the Board assess
property of public service corporations “within the range of 9% to 15% established by this court in Poulos
v. State Board of Equalization, Okl., 646 P.2d 1269 [1982]” for assessments to be effected by county
assessors. Jurisdiction assumed and WRIT DENIED.

J. Lawrence Blankenship, Donna Cox, Oklahoma City, for Oklahoma Tax Com’n and State Bd. of
Equalization.

Joe L. Heaton, Oklahoma City, J. Douglas Mann, Tulsa, for several independent school districts.

William Mundy, San Angelo, Tex., for Gen. Telephone Co. of the Southwest.

Sven Erik Holmes, Tulsa, for Public Service Co. of Oklahoma.

John A. Gaberino, Jr., Tulsa, for ONG, a div. of Oneok, Inc., ONG Western, Inc., ONG Sayre Storage Co.,
Ringwood Gathering Co., ONG Red Oak Transmission Co.

Harold Logsdon, Kingfisher, Ron Comingdeer, Bethany, for several telephone companies.

Alvin R. Leonard, Edward Lee, Oklahoma City, for McLoud Telephone Co.

William L. Anderson, Oklahoma City, for Allied Telephone Co. of Oklahoma, Oklahoma Allied Telephone

Linda Cole McGowan, Tulsa, for Transok Pipe Line Co.
¶1 Our original jurisdiction in this case was invoked (a) to invalidate the May 19, 1982 order by the State Board of Equalization assessing personal and real property of public service corporations at 26% of its 1982 valuation and (b) to mandate that the same assessment ratio (within the range of 9% to 15%) which was established in State ex rel. Poulos v. State Board of Equalization, Okl., 646 P.2d 1269 (1982), for property subject to the fiscal jurisdiction of county assessors govern the Board in assessing the property of public service corporations. By our September 2 order jurisdiction was assumed and the case transferred to the District Court, Oklahoma County, for evidentiary proceedings to be followed by that court's findings of fact and conclusions of law. The District Court (1) granted the original petitioner leave to withdraw as a party; (2) allowed certain entities leave to become "parties-plaintiff"; (3) permitted intervention by numerous entities claiming interest and standing in the case; (4) excised all fact issues by agreement of the parties; (5) limited the dispute to two questions of law; and (6) returned the case to this court for resolution of the two questions now before us. These are:

"whether the Supreme Court should vacate the Order of the State Board of Equalization, May 19, 1982, assessing Petitioner's property at 26% of its fair cash value for 1982 . . . and whether the Supreme Court should establish as a matter of law the assessed valuation for Petitioner's property for 1982 within the range of 9% to 15% established by the Court in Poulos v. State Board of Equalization, Okl., 646 P.2d 1269 (1982) . . . ."

¶2 Upon retransfer of the case, all the parties were afforded here a full opportunity to rebrief the issues before oral argument that was presented December 6, 1982.

¶3 On consideration of oral argument, the district court record and the briefs and paperwork here on file, the court concludes that no tenable legal ground exists for either nullifying the Board's May 19, 1982 order or commanding it to lower the assessment ratio for property of public service corporations to the range established by our opinion in State ex rel. Poulos v. State Board of Equalization, supra, for property that lies exclusively within the assessment jurisdiction of county assessors. The prerogative writ sought herein is accordingly denied, and petitioners are granted 10 days from the date hereof to seek rehearing. The court rests its decision upon the following conclusions of law:

I.

¶4 The court must accord continued vitality to its prior holding that "it is not necessary that the property of public service corporations be valued at the same percentage of actual value as that placed on other classes of property." In Re Assessment of Property of Western Light & Power Corporation, 169 Okl. 53, 35 P.2d 946, 947 [1934].

II.

¶5 Property subject to the assessment jurisdiction of the Board is unaffected by either Cantrell or the Poulos trilogy. There is no legal warrant for a judicial command that would require the Board to assess property of public service corporations at the very same ratio as that found to be appropriate for county assessors. Fundamental and statutory law both leave the Board free to determine the assessment ratio for property of public service corporations at any level less than 35%. Art. 10 § 21, Okl.Const.; 68 O.S. 1981 §§ 2443-2455.
III.

¶6 Property of public service corporations is constituted and recognized at least implicitly, if not also explicitly, as a distinct class for taxation purposes. Art. 10 § 21, Okl.Const.; 68 O.S. 1981 §§ 2420, 2432, 2439, 2442, 2443, 2445-2452.

[655 P.2d 1040]

IV.

¶7 The law's recognition of public service property as a distinct category for taxation purposes does not create a constitutionally impermissible classification based on ownership rather than use. Oklahoma has "large leeway in making classifications and drawing lines which in . . . [her] judgment produce reasonable systems of taxation." A state tax law is not arbitrary even though it may discriminate against a class if the discrimination is founded upon a reasonable distinction or difference in state policy. The 14th Amendment's Due Process and Equal Protection clauses do not impose an iron-clad rule of equality which prohibits the flexibility and variety that are appropriate to schemes of taxation. Lehnhausen v. Lake Shore Auto Parts Co., 410 U.S. 356, 359, 93 S.Ct. 1001, 1003, 35 L.Ed.2d 351 [1973] and Kahn v. Shevin, 416 U.S. 351, 94 S.Ct. 1734, 40 L.Ed.2d 189 [1974].

V.

SUMMARY

¶8 There is no infirmity in the challenged Board order of May 19, 1982.

¶9 WRIT DENIED.

¶10 IRWIN, C.J., BARNES, V.C.J., LAVENDER, SIMMS, DOOLIN, HARGRAVE, OPALA and WILSON, JJ., and CORNISH, Special Justice, concur.

¶11 After HODGES, J., certified his disqualification, the Chief Justice assigned Judge Tom Cornish to sit as special justice in this case.

Footnotes:

1 Application of State ex rel. Dept. of Transp., Okl., 646 P.2d 605, 609 [1982] and Ex parte Brink, 196 Okl. 361, 162 P.2d 604 [1945].


GENERAL MOTORS CORPORATION, APPELLANT,

v.

OKLAHOMA COUNTY BOARD OF EQUALIZATION, GEORGE KEYES, COUNTY ASSESSOR OF OKLAHOMA COUNTY, AND JOE B. BARNES, COUNTY TREASURER OF OKLAHOMA COUNTY,

APPELLEES,

and

JAN ERIC CARTWRIGHT, ATTORNEY GENERAL OF OKLAHOMA, DEFENDANT-INTERVENOR/APPELLEE.

Appeal from the District Court, Oklahoma County; Jack R. Parr, Judge.

George Keyes, County Assessor of Oklahoma County, issued to appellant, General Motors Corporation, a “Notice of Change of Assessed Valuation” on the General Motor's Assembly Plant located in Oklahoma City, Oklahoma.

General Motors filed a protest with the Oklahoma County Board of Equalization and it denied the protest.

General Motors appealed the denial of its protest to the District Court. The disputed taxes were paid under protest and General Motors filed suit for refund.

The District Court rendered summary judgment in favor of defendant public officials (appellees) and General Motors appealed.

JUDGMENT AFFIRMED.


IRWIN, Justice:

¶1 The Oklahoma Industries Authority (OIA), a public trust, created pursuant to 60 O.S. 1961 § 176 et seq., as amended, sponsored the “public trust” financing for the construction of General Motors
Corporation's (GMC) assembly plant in Oklahoma City. The issue presented is whether GMC's interest (improvements, machinery and equipment) in the plant is subject to ad valorem taxation. GMC contends its interest is not taxable because of a tax abatement agreement between it and the State of Oklahoma. GMC asserts that public agencies and officials of the State of Oklahoma agreed that if GMC would build its assembly plant in Oklahoma that such plant would not be subject to ad valorem taxation for twenty years.

¶2 The trial court in rendering summary judgment against GMC found that Art. 10, § 5, of the Okl. Const. prohibits a contract which surrenders, suspends or contracts away the power of taxation, and although the existence of a contract is disputed, such contract, even if it could be established, would be void and contrary to law; and that the assembly plant is in possession of GMC under an executory contract of purchase and is taxable under State ex rel. Cartwright v. Dunbar, Okl., 618 P.2d 900 (1980).

¶3 Since the Legislature first authorized the creation of public trusts as a vehicle for "public trust" financing in 1951, numerous facilities throughout the state have been constructed by private entities using such financing. Dunbar explains the method generally employed in Oklahoma and such method was used in financing part of the construction of GMC's assembly plant. Here, a lease contract and bond indenture were entered into between the public trust (OIA) and GMC. OIA issued bonds to help pay for part of the construction costs of the facility. GMC paid all additional construction costs. OIA holds legal title to the property. GMC's lease payments to OIA are sufficient to amortize the bond issue and other costs. GMC will "purchase" the entire project for $1,000 when the bonded indebtedness is satisfied.

¶4 In Dunbar we held that the trust properties in which private entities hold a possessory and contractual interest by virtue of a lease agreement with a public trust as holder of legal title was subject to ad valorem taxation. Dunbar was bottomed on the theory that the Dunbar lease agreement was nothing more or less than an executory contract of sale and that property of a public trust held under a sale-purchase executory contract is not constitutionally tax exempt. GMC concedes that its assembly plant would be taxable under Dunbar but for the tax abatement agreement.

¶5 GMC says that the characterization of its agreement with OIA as a "lease" or "executory contract" is not of consequence as GMC understands its tax abatement agreement with Oklahoma. GMC states the substance of the agreement and this lawsuit is that Oklahoma agreed to a tax abatement for the assembly plant in return for GMC constructing the plant in Oklahoma. GMC says that it has fulfilled its part of the agreement.

¶6 GMC contends that the agreement was lawful when made and any state action which impairs the obligation of that agreement violates Art. 1, § 10, of the United States Constitution. GMC argues the Legislature in the Public Trust Act classified industrial property for tax purposes pursuant to Art. 10, § 22, of the Okl. Const., to improve economic activity and to create jobs in Oklahoma; that OIA, a state agency which was created pursuant to the Act, bargained with GMC for the tax abatement; and the negotiations and contracts of OIA constitute the negotiations and contracts of the State of Oklahoma. GMC also submits that the Attorney General's opinion (69-156) rendered in 1969, in which he expressed the view that public trust properties were not subject to ad valorem taxation was incorporated into and became a part of the tax abatement agreement between OIA and the State.

¶7 Closely related to GMC's argument that the imposition of the ad valorem taxes impairs the obligations of its tax abatement agreement is its assertion that it has been denied due process. GMC argues that the Fifth Amendment through the Fourteenth Amendment of the Federal Constitution forbids the taking of property without just compensation and that its tax abatement agreement is a property right. GMC says that both contract and property rights arising from its tax abatement agreement are protected by the Due Process Clause as well as by the Impairment of Contract Clause.

¶8 In Dunbar we considered the constitutionality of 60 O.S. 1981 § 178.7 enacted in 1977. That enactment authorized a tax exemption for a period of years of all interests in public trust property, but the
lessee (GMC-here) of public trust property was required to pay an annual sum in lieu of ad valorem taxes for each year following the tenth anniversary date of the issuance of the revenue bonds.

¶9 In Dunbar we said that Art. 5, § 50, Okl. Const., prohibits the Legislature from exempting any property from taxation except as provided in the Constitution. We held that since other property similarly situated was statutorily taxable, any legislative attempt to delay the taxable status of a lessee's interest in public trust property would be in conflict with Art. 5, § 50, supra, and unconstitutional.

¶10 Art. 10, § 22, of the Constitution authorizes the Legislature to classify property for purposes of taxation; and the valuation of different classes by different means or methods. The Legislature has a wide range of discretion in classifying subjects of taxation, and to justify judicial interference, the classification must be based on an unreasonable or arbitrary classification. Continental Oil Company v. Oklahoma State Board etc., Okl., 570 P.2d 315 (1977).

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¶11 Although the property belonging to a public trust is exempt from taxation - Art. 10, § 6, Okl. Const. - the interest a lessee (GMC-here) has in public trust property is subject to ad valorem taxation. Dunbar, supra.

¶12 If the property here had not been "leased" from a public trust, it would have been taxed as all other property similar situated under our general statutory scheme of taxation. Any attempt, legislative or otherwise, to exempt property from taxation in the possession of a "lessee" under an executory contract of purchase where the record title to the property is in a public trust, and not exempt similar property where record title to the property is in a private entity instead of a public trust, would contravene Art. 10, § 22, supra.

¶13 In Dunbar we also held that the State was not estopped from assessing the "lessee's" property because of its reliance on the generally held view that such interest was exempt from taxation. Our holding was based on the principle that a state and its subdivision cannot be estopped from protecting public rights when public officials have acted erroneously or failed to act.

¶14 We will now consider the enforceability of the alleged tax abatement agreement. GMC did not introduce the agreement into the record but relied upon certain opinions of the Attorney General, statements of officials of the State of Oklahoma and of various civic organizations, correspondence and news releases, and representations made by officials of OIA. In its journal entry of judgment the trial court in referring to the agreement said "although its existence is in dispute, such contract, even if it could be established, would be void and contrary to law."

¶15 The lease agreement between GMC and OIA did not spell out the tax abatement agreement but it did mention ad valorem taxes. One sentence stated that the parties recognized that as OIA is an agency of the state, the assembly plant was not subject to ad valorem taxation under the Constitution and laws of Oklahoma. However, the parties did agree that in the event the State of Oklahoma or any of its subdivisions shall demand the payment of any general or ad valorem tax that GMC would pay the tax.

¶16 We will assume, arguendo, that OIA, a state agency, entered into the tax abatement agreement with GMC; and that both parties relied upon the then current Attorney General's opinion which expressed the view that public trust properties were not subject to taxation.

¶17 Under general legal principles, public agents have no power to bind the state or any of its subdivisions by apparent authority in excess of their actual authority. "An unconstitutional act is not a law; it binds no one, and protects no one." Little Rock, etc., Railway v. Worthen; and Huntington v. Worthen, 120 U.S. 97, 7 S.Ct. 469, 30 L.Ed. 588. If the Legislature has not acted within the framework of the Constitution, it has not acted. An unconstitutional statute confers no rights, creates no liability, and affords
no protection. Norton v. Shelby County, 118 U.S. 425, 6 S.Ct. 1121, 30 L.Ed. 178. In Zane v. Hamilton County, 189 U.S. 370, 23 S.Ct. 538, 47 L.Ed. 858, county bonds were issued pursuant to a statute which was later declared to be unconstitutional. The United States Supreme Court held that the bonds having been illegally issued, do not constitute a contract which is protected by the Federal Constitution. 16A Am.Jur.2d, Constitutional Law, § 688, states:

"The Federal Constitution does not protect contracts which are invalid, illegal . . . That which is not an enforceable contract right is not an obligation which can be impaired within the meaning of the constitutional prohibition.

The impairment of a contract cannot occur where the alleged contract is based on a proviso contained in a void statute. A contract which rests on an unconstitutional statute is itself void and creates no obligation to be impaired by subsequent legislation."

[678 P.2d 237]

¶18 GMC argues that the rule in Norton has long been abandoned by both the federal and state courts and this abandonment is discussed in Lemon v. Kurtzman, 411 U.S. 192, 93 S.Ct. 1463, 36 L.Ed.2d 151 (1973). In Lemon, non-public sectarian schools had performed services under a statute which was subsequently declared unconstitutional. The issue was whether the schools were entitled to be reimbursed for services performed prior to the court's holding that the statute was unconstitutional. The Supreme Court held the schools were entitled to be reimbursed for such services.

¶19 The Lemon decision is bottomed upon the theory of reliance, i.e., the schools had performed the services under a statute that had not been declared unconstitutional and for nearly two years the State and the schools proceeded to act on the assumption that the schools would continue to perform the services and that payment for such services would be made. The Court noted that the significance of the school's reliance was reinforced by the fact that State withdrew its motion for a preliminary injunction to block certain payments and did not seek injunctive relief for the suspension of payments.

¶20 The Supreme Court in Lemon, discussing the broad discretionary powers of the trial court in shaping equity decrees, said:

"The essence of equity jurisdiction has been the power of the Chancellor to do equity and to mould each decree to the necessities of the particular case. Flexibility rather than rigidity has distinguished it. The qualities of mercy and practicality have made equity the instrument for nice adjustment and reconciliation between the public interest and private needs as well as between competing private claims."

¶21 This court in effect followed the reasoning set forth in Lemon when it first considered the taxability of public trust property held under an executory contract to purchase in Dunbar. Our decision in Dunbar was promulgated in January, 1980, and was prospective in reference to taxability. In discussing the retroactive application of that decision, we said:

"In our opinion the `equities in this case do not authorize retroactive application of our decision herein' (see Ford [State ex rel. Nesbitt v. Ford, Okl., 434 P.2d 934], supra) to any year preceding the 1980 tax year. Prior to the July 31, 1979, opinion of the Attorney General expressing the conclusion that such property was taxable, the taxing authorities had been following a former opinion of an Attorney General who had concluded the property was tax-exempt. Therefore, the interests of private entities in public trust property which are taxable under this decision shall be taxable beginning with the 1980 tax year, but no interests in any public trust property shall be considered or treated as `omitted property' for any preceding year."
¶22 We are concerned here with an alleged tax exemption that the Legislature could not constitutionally grant. Surely if the Legislature is without constitutional authority to grant a tax exemption, state agencies or officials of the state could not grant such exemption. GMC was charged with notice of our Constitution and the limitations of public officials, and it may not rely on assumed authority whether such authority is assumed by the Legislature or other public officials. GMC was charged with notice of the authority of the Attorney General whose opinions may not supplant the courts. The Attorney General gives his opinion for public officials' guidance until the questions concerning them are decided by the courts. Grand River Dam Authority v. State, Okl., 645 P.2d 1011 (1982). GMC may not invoke in this proceeding the "reliance interest" discussed in Lemon.

¶23 The cases relied upon by GMC involve constitutional legislative enactments or valid contracts and it relies on the principle that "the laws which subsist at the time and place of the making of a contract, and where it is to be performed, enter into and form a part of it," United States ex rel. Von Hoffman v. The City of Quincy, [678 P.2d 238] 71 U.S. 535, 18 L.Ed. 403 (1867), quoting in Home Building and Loan Association v. Blaisdell, 290 U.S. 398, 54 S.Ct. 231, 78 L.Ed. 413, 88 A.L.R. 1481 (1934). This general statement of law cannot be disputed but it does not support GMC's position, because the purported tax abatement contract was not in accord with Oklahoma law at the time it was made.

¶24 Our decision in Dunbar is controlling in the case at bar and GMC's property is subject to ad valorem taxation unless the disputed tax abatement agreement is legally enforceable. The Federal Constitution does not protect unenforceable contract rights. The disputed agreement, even if it could be established, is void because no public official or public agency could constitutionally grant the tax exemption allegedly contained in the agreement. Since the alleged agreement is unenforceable, GMC is not entitled to the tax relief it sought.

¶25 In view of our decision here, we find it unnecessary to consider the force and effect of Art. 10, § 5 of our Constitution which prohibits the surrender of the power of taxation and requires taxes to be uniform upon the same class of subjects and the Fourteenth Amendment to the U.S. Constitution.

¶26 JUDGMENT AFFIRMED.

¶27 All the Justices concur.

SUPPLEMENTAL OPINION ON REHEARING

PER CURIAM:

¶1 We hereby supplement the opinion of this Court of May 17, 1983 (54 O.B.J. 1351) as amended by Order of July 26, 1983 (54 O.B.J. 2068) by adding thereto the following:

¶2 A further review of Lemon v. Kurtzman, 411 U.S. 192, 93 S.Ct. 1463, 36 L.Ed.2d 151 (1973) impels the conclusion that the rule of Norton v. Shelby County, 118 U.S. 425, 6 S.Ct. 1121, 30 L.Ed. 178 (1886) (that an unconstitutional statute "confers no rights; it imposes no duties; it affords no protection; it creates no office; it is, in legal contemplation, as inoperative as though it had never been passed") was not abandoned in Lemon. Lemon merely recognized an exception to the rule of Norton to be applied by a court of equity under certain prescribed conditions. As we shall briefly demonstrate, the parameters of the Lemon exception have many times been recognized and applied by this Court; and we shall further demonstrate that those parameters are not present in the case at bar.

¶3 After striking down of Pennsylvania's statutory program to reimburse non-public sectarian schools for secular educational services in Lemon v. Kurtzman, 403 U.S. 602, 91 S.Ct. 2105, 29 L.Ed.2d 745 (Lemon
I), the Supreme Court remanded to the district court which enjoined payments for services rendered after Lemon I, but permitted reimbursement for services prior to Lemon I. Appellants challenged the scope of this decree (a case in equity).

¶4 The circumstances peculiar to Lemon II were:

¶5 1. After the statute became effective, the schools entered into the contracts in good faith, relying upon the apparent statutorial authority.

¶6 2. Thereafter, Appellants sought preliminary injunction to restrain payment under the scheme. However, Appellants abandoned their request for injunction to prevent the initial payment. The schools continued performing the services authorized by statute. Not until a motion for summary judgment was filed did Appellants first indicate their intent to seek to enjoin.

¶7 3. The schools could not, prior to Lemon I, have predicted the act's unconstitutionality with assurance sufficient to undermine Appellees' reliance on the statute. Lemon I was not "foreshadowed."

¶8 4. The schools had a "reliance interest" to be considered in fashioning an equity decree calling for a "sensible recognition of the practical realities of the situation."

¶9 5. Appellants urged a strange amalgam of flexibility and absolutism, claiming on the one hand they did not seek to have the schools disgorge prior payments, yet seeking to enjoin future payments, and urged injunction under the rule of Norton.

¶10 6. Great hardship would be imposed upon the public, state officers, school budgets and implemented school programs if the rule of Norton were to be immutably applied as of the date of the Lemon I decision.

¶11 In fashioning the equity decree in the light of the rule of Norton and of the "reliance interest" thus demonstrated, the United States Supreme Court observed, statutory or even judge-made rules of law are hard facts on which people must rely in making decisions and in shaping their conduct; until judges say otherwise, state officers have the power to carry forward the directives of the state legislature; those officials may, in some circumstances, elect to defer acting until authoritative judicial pronouncement has been secured; but where there are no fixed and clear constitutional precedents, the choice is essentially one of discretion, and state officials may rely upon the basic presumption of constitutional validity of a duly enacted statute.

¶12 The Supreme Court concluded by saying that federalism requires that federal injunction, unrelated to state courts, be shaped with concern and care for the responsibilities of the executive and legislative branches of state government. "In short, the propriety of the relief afforded Appellants by the District Court, applying familiar equitable principles, must be measured against the totality of circumstances and in light of the general principle that, absent contrary direction, state officials and those with whom they deal are entitled to rely on a presumptively valid state statute, enacted in good faith and by no means plainly unlawful."

¶13 The circumstances in the case at bar are not analagous to and, in fact, are significantly different than those in Lemon II.

¶14 a. Lemon II involved the fashioning of a decree in equity. The case at bar is a statutory proceeding (denial of protest seeking recovery of taxes paid). While our code pleading purports to abolish the distinction between actions at law and actions in equity, "A party bringing an action is required to frame his pleading in accord with some definite, certain theory, and the relief to which he claims to be entitled must be in accord therewith; on appeal he is bound by the position and theory assumed, and on which the case was heard in the trial court." Yellow Cab Company v. Allen, Okl., 377 P.2d 220 (1962), quoting
from Lenz v. Young, Okl., 307 P.2d 844 (1957). A chancellor has power to do equity and mold a decree to
the necessities of a particular case. U.S. v. Fogaley (C.A.Okl. 1951) 190 F.2d 163; Sinclair Oil & Gas Co.
v. Bishop, Okl., 441 P.2d 436 (1967). But in law, a trial court is limited to the particular issues framed by
the pleadings. La Bellman v. Gleason & Sanders, Inc., Okl., 418 P.2d 949 (1966). In the fashioning of a
judgment in law, courts are less impelled to apply principles of equity.

¶15 b. No compulsion on the part of public officials to perform statutory duties until otherwise directed by
the courts is involved in the case at bar, in contrast to Lemon II.

¶16 c. General Motors Corporation had a free choice as to whether it would rely upon the opinions and
representations of public officials as to the constitutionality of the non-tax "agreements." It was under no
compulsion to act in reliance. It could have obtained a declaratory judgment prior to entering into the
purported non-tax arrangement. Instead, it relied upon the representations in the face of the Constitution
and laws of Oklahoma, and did so at its peril.

¶17 d. There is a strong suggestion of public weal involved in Lemon II and other cases in considering the
force of a "reliance interest" as against the unconstitutionality of a contract or statute where prospective
effect is given by court decree to a determination of unconstitutionality. In the case at bar, the reliance
interest to be weighed involves General Motors Corporation's individual rights only. In Lemon II, mid-term
school budgets, programs, and [678 P.2d 240] expenditures made in reliance upon a statute would
invoke an extreme public hardship if abruptly terminated by a decree of unconstitutionality.

¶18 Our determination herein that the circumstances present in the case at bar do not place it within the
exception enunciated in Lemon II to the rule of Norton is consistent with the prior holdings of this Court.

¶19 In Oklahoma Ed. Ass'n, Inc. v. Nigh, Okl., 642 P.2d 230 (1982), a large number of individuals acted in
reliance upon the constitutionality of a statute prior to this Court's determining it to be unconstitutional.
The liability of public officials who acted in good faith reliance upon the constitutionality of the statute was
likewise involved (p. 239). Both considerations impelled the Court to protect officials and citizens from
liability which would result if this Court's opinion was given retrospective effect.

¶20 In State ex rel. Poulos v. State Bd. of Equal., Okl., 646 P.2d 1269 (1982) (Poulos III), and 552 P.2d
1138 (1976) (Poulos II), an unconstitutionally inequal established system of tax valuation was determined
to exist. The ability of the various county governments to function, the reliance interests of great numbers
of taxpayers, and the potential liability of public officials were implicitly involved. The Court in fashioning
its decree made its effective date prospective.

¶21 In State v. Board of County Com'rs of Creek County, 188 Okl. 184, 107 P.2d 542 (1940), a large
number of delinquent taxpayers secured a reduction of their taxes under a statute thereafter adjudged
unconstitutional, while other taxpayers did not. The County Commissioners and County Treasurer
continued to act under the law after the action was filed against them questioning the act's
constitutionality, and after they had been advised by the Attorney General to refrain from acting under it,
and after they were advised by the Attorney General that the act had been adjudged, and was,
unconstitutional. During the time the defendant officers were proceeding under the act, they reduced the
assessments and taxes on some 4,264 separate pieces of property. In applying what was in effect equity
reliance rules, this Court said (547):

"One asserting rights under such a void law must bring himself within some established exception
[to the rule of Norton]. The rule that no rights may be acquired under such a statute applies as
well to rights acquired under acts performed or executed pursuant to such statute before the final
determination of the unconstitutionality thereof, as to those sought to be acquired under acts
performed thereunder."
In striking down the statute and in declining to ameliorate the effect of a pronouncement of unconstitutionality, this Court said (554):

"It follows that the contention of the plaintiffs must be sustained. To hold otherwise and to sustain the judgment of the trial court would be to say that constitutional inhibitions may be lightly defeated and circumvented by subordinate executive officers, acting in excess of their lawful authority, provided the acts of such officers were fully consummated before the extent of their authority is determined in the proper forum - namely the courts. This we cannot do. Such a rule would encourage citizens to rush in and get relief under a doubtful law before its validity could be tested in the courts. It would encourage hasty action on the part of administrative officers, where deliberation and caution should be encouraged instead. It would discourage the prompt payment of taxes by holding out to the taxpayers the prospect of future legislation under which they might obtain special advantages. It would open an easy avenue for the evasion and defeat of constitutional safeguards, not only in tax matters, but in others."

¶22 In Gordon v. Conner, 183 Okl. 82, 80 P.2d 322, 118 A.L.R. 783 (1938), plaintiff resident taxpayers sought recovery against the sheriff and members of the board of county commissioners under a statute [678 P.2d 241] authorizing the action to recover sums paid to the defendants pursuant to a statute thereafter determined to be unconstitutional. At issue was the weighing of the public interest in recovering sums paid out under a void statute against the duty of public officials to perform their statutory duties and their right to rely upon the statute's presumed constitutionality (p. 324):

"The sheriff, however, relying upon the provisions of the special act, appointed six deputies. In this action plaintiffs seek to recover for the county, a sum equal to the salaries paid to the two deputies from July 1, 1933, to the date of filing the suit (April 27, 1936), and a similar sum for their own use and benefit.

"The trial court held that the special act was unconstitutional, but further held that the case of Wade v. Board of Commissioners of Harmon County, 161 Okl. 245, 17 P.2d 690, was controlling of the issues involved herein. In that case, it was held: `The members of the board of county commissioners of a county will not be penalized . . . for the payment of salaries to county officers under an unconstitutional local act where such payments were made in good faith and before the law is declared unconstitutional, or before they are advised by the proper official as to its unconstitutionality.'

"No contention is made that defendants were ever advised by the proper officials as to the unconstitutionality of the special act. Plaintiffs take the position that since this court on several occasions has held similar acts to be unconstitutional, the defendants, being chargeable with a knowledge of the law, are chargeable with knowledge of the unconstitutionality of the special act involved herein. We cannot concur in this contention. The unconstitutionality of the special act involved herein had never been judicially established. Defendants were entitled to rely thereon as a source of authority for their official acts without assuming the risk of incurring heavy penalties in the event such act was subsequently declared to be in controversion of a constitutional provision and therefore invalid. The presumption is that a law is constitutional until its unconstitutionality is judicially established." (Citation omitted.)


¶24 BARNES, C.J., and HODGES, LAVENDER, DOOLIN, HARGRAVE, OPALA, and ALMA D. WILSON, JJ., concur.
ORDER FOR STAY OF MANDATE

¶1 THE APPLICATION FOR STAY OF MANDATE filed in this Court on the 15th day of August, 1983, by Plaintiff-Appellant, General Motors Corporation is hereby granted as follows:

¶2 THE ISSUANCE OF MANDATE IN THE ABOVE CAUSE is hereby stayed for a period of ninety (90) days from this date to allow Plaintiff-Appellant the opportunity to seek review of the judgment of this Court by the Supreme Court of the United States.

¶3 In the event that Plaintiff-Appellant proceeds to seek timely review of the judgment by the United States Supreme Court, the issuance of mandate shall continue to be stayed until such time as the United States Supreme Court makes a final determination thereof.
Defendants appeal from summary judgment rested on the second of the plaintiff's two alternative pleas for recovery, while plaintiff counter-appeals from denial of its first theory for relief.

SUMMARY JUDGMENT REVERSED AND CAUSE REMANDED

Jack E. Gordon, Gordon & Gordon, Claremore, for defendants-appellants and counter-appellees.


OPALA, Justice:

The judgment under review summarily pronounces (a) in favor of the plaintiff on its second alternative plea asserting that the fire protection district act [Act] embodies an impermissible method for levying assessments and (b) adversely to the plaintiff on its first theory of relief that is based on the facial invalidity of the Act. The issue presented by defendants-appellants is: [1] Was the method used in levying an assessment against lands in the fire protection district constitutionally permissible? The plaintiff-counter-appellant tenders another question: [2] Is the Act facially unconstitutional?

We answer the first of these questions in the affirmative. Because we hold that the Act - which provides for fire protection districts in unincorporated areas and for the levy of special assessments to finance these districts - is generally free from constitutional infirmity, our pronouncement effectively disposes of the plaintiff's claim to facial invalidity.
¶3 The Northwest Rogers County Fire Protection District [District], defendant below, was organized in accordance with the Act which provides for the creation, organization and operation of fire protection districts outside the corporate limits of any incorporated city or town but within the boundaries of a particular county. To finance the cost of fire protection, the District's board of directors levied a three-mill assessment to be uniformly applied to all property included within the district which is subjected to ad valorem taxation. The county treasurer followed by submitting an assessment billing statement to all property owners in the District. The plaintiff, Public Service Company of Oklahoma [PSO], paid the amount due under protest and then challenged the validity of the assessment in the district court. It sought summary judgment based on two alternative theories - that the Act is facially unconstitutional, and if not, that the [675 P.2d 136] assessment levied against it is fraught with constitutional infirmity when tested by the terms of Art. 10 § 7, Okl. Const.

¶4 Although the trial court upheld the constitutionality of the Act, it ruled that the method of assessment was contrary to law. This is so because the assessment was based not on a determination of benefit conferred on each parcel of property located in the District but, instead, solely on the assessed value of each property as shown by the records of the county assessor. This is the District's appeal and PSO's counter-appeal from the summary judgment.

I

CONSTITUTIONAL AUTHORITY FOR LEGISLATIVE ENACTMENT OF THE FIRE PROTECTION DISTRICT

¶5 PSO contends here that legislative authority for the Act is derived from Art. 10 § 7, Okl. Const. That section provides:

"The Legislature may authorize county and municipal corporations to levy and collect assessments for local improvements upon property benefited thereby, homesteads included, without regard to a cash valuation." [Emphasis added]

¶6 We are not in accord with this view and hold that authority for the Act is provided, instead, by Art. 5 § 36, Okl. Const. The terms of § 36 are:

"The authority of the Legislature shall extend to all rightful subjects of legislation, and any specific grant of authority in this Constitution, upon any subject whatsoever, shall not work a restriction, limitation, or exclusion of such authority upon the same or any other subject or subjects whatsoever."

¶7 By Art. 17 § 1, Okl. Const., each county in the state is designated as a "body politic and corporate". Corporate powers of the county stand limited to those areas which are expressly assigned by the legislature. The authority for the creation of county hospitals is but one example of an explicit legislative grant to the counties.

¶8 Fire protection districts, unlike county hospitals, can be created only upon the petition of a minimum percentage of landowners whose property is located within the proposed district. After the petition is filed with the county clerk, the board of county commissioners is required to make an order organizing the district. A hearing is then held to pass upon protests to the proposed organization and the boundaries. This is followed by an election on the question of whether the district should be organized.

¶9 The functional provisions of the Act are virtually identical to the sewer improvement district act whose constitutionality was tested in Armstrong v. Sewer Improvement District No. 1, Tulsa County. There we held that sewer improvement districts "are not organized for political or governmental purposes and do
not possess political or governmental powers other [675 P.2d 137] than those necessary to carry out the specific purposes for which they are created . . . [and that] [t]hey are in no sense additions to or agencies in aid of the general government of the state . . . "[11] Fire protection districts are similarly constituted. Their sole purpose is to provide benefits to property and to the owners of property within the particular districts. County government has neither substantial power over, nor responsibility for, fire protection districts.[12] The real power and responsibility is reposed in the board of directors of each district.[12]

¶10 In short, fire protection districts do not constitute "county corporations" within the meaning of Art. 10 § 7, Okl. Const. The corporate powers of fire protection districts have not been expressly assigned to county government.[12]

¶11 In Armstrong we held that the legislative authority for the sewer improvement district act[14] is derived from Art. 5 § 36, Okl. Const. We believe that the source of legislative authority for the Act here under consideration is also found in Art. 5 § 36, Okl. Const. This is so because the Act is virtually identical to the sewer improvement district legislation, except for the type of improvement provided by it. We find nothing in our fundamental law which either limits or precludes the legislature from providing for the creation of fire protection districts.

II

AN ASSESSMENT LEVIED UNDER THE FIRE PROTECTION DISTRICT ACT IS A "SPECIAL ASSESSMENT"

¶12 The Act provides for the levy of annual assessments upon all property in the fire protection district.[15] The District levied an assessment based on the assessed value of property within the district as shown by the records of the county assessor.[16] PSO asserts that the District levied the assessment purely on an ad valorem basis, and this is an impermissible ad valorem tax under Art. 10 § 9, Okl. Const., or an invalid special assessment. The District counters that the levy made pursuant to the Act is properly characterized as a special assessment authorized by Art. 5 § 36, Okl. Const.

[675 P.2d 138]

¶13 Under Art. 10 § 9, Okl. Const., the only entities authorized to levy taxes on an ad valorem basis are counties, cities, towns and school districts.[17] Both parties in suit are in accord that the fire protection districts established under the Act do not fall under the rubric of entities mentioned in this section. An attempt by the District to levy ad valorem tax in contravention of § 9 clearly would be unconstitutional.

¶14 The District asserts no ad valorem tax was levied. Instead, an assessment on an ad valorem basis was effected for the purpose of apportioning the cost of benefit which is received by the property included within the district. This assessment, we are urged, meets the definition of, and may be treated as, a special assessment.

¶15 Special assessments rest on the notion that the legislature may require owners of property receiving benefit from a local improvement project to pay for its cost.[18] Although a special assessment is a species of taxation, it is not a "tax" that is constitutionally required to be uniform throughout the state and be levied upon the general population in return for the general benefit of government.[19] Authority to levy special assessments stands confined to those instances when the property of a limited class of taxpayer-owners has received special benefit, actual or presumed, from a local improvement project.[20] The basis of the assessment clearly consists of special benefits from local improvements.[21]
¶16 Our inquiry is thus two-pronged. We must first determine whether fire protection under the Act does constitute a "local improvement" and, if so, whether a valid special assessment may be levied under the terms of the Act.

A. FIRE PROTECTION IS A LOCAL IMPROVEMENT

¶17 The term "local improvement" refers only to improvements which are in fact or, by a proper exercise of legislative discretion, may be determined to be, specially or uniquely beneficial to the property affected and thus to its owners. Local improvements which benefit a particular district within a city also may incidentally benefit the entire city. So long as the benefit to the district substantially exceeds the benefit received by the city the levy is not invalid.

¶18 According to the Act, fire protection districts must necessarily lie outside any incorporated city or town, but within a particular county. Property included within a district does therefore receive benefit which is not common to any other area in the county, and that benefit is derived from the fundamental purpose of fire protection - shielding property from destruction by conflagration.

[675 P.2d 139]

¶19 The fire protection provided by the Act is an unique local improvement. Even though it does not manifest its physical presence upon the affected property lest a fire should arise, the personnel and equipment deployed for a constant vigil provide tangible evidence of the project's actual existence.

¶20 PSO advances several arguments against the conclusion that fire protection is a local improvement. It urges that (a) fire protection by its very nature is a general service of government because fire protection requires a "continuous revenue" for its maintenance and operation, (b) the powers and duties of the District's board of directors and its involvement in "public safety" are indicative of governmental responsibilities and (c) the Act's reference to fire protection as a "service" indicates that it is a benefit accruing to property owners rather than to the property itself.

¶21 We reject these arguments. In the circumstances here before us no legal impediment has been shown to the conclusion that fire protection may be treated as a local improvement. We deem fire protection districts established under the Act to be similar to sewer improvement districts in Armstrong. These entities do not render government services in any general sense. Nor may they exercise powers other than those necessary to conduct their specific mission for the affected land.

¶22 Because the Act authorizes fire protection to be established exclusively and specifically for the benefit of property within a limited geographic area, the project constitutes a local improvement.

B. THE ASSESSMENT WAS PROPERLY LEVIED

¶23 We next pass to consider whether assessments levied under the Act are in fact based on the special benefit to property from the local improvement.

¶24 In order to give the Act a reasonable and sensible construction in keeping with the legislature's intent, our intention must be given to the entire act. Its title provides:

[675 P.2d 140]

"An Act relating to the creation . . . of fire protection districts . . .; providing for the making of special assessments for the payment of bond principal and interest . . ." [Emphasis added]
¶25 The Act affords the opportunity for a hearing where protests are made against the creation of a district. Plans may be amended by excluding from the district any property which, in the opinion of the board of county commissioners, will not be benefited by the proposed improvement. At this hearing the board of county commissioners is forbidden to exclude areas which are "completely surrounded by lands . . . [to be] included in the proposed district". Under § 901.23 "[a]ny portion of the District which will not be benefited by remaining therein may be withdrawn from [it] . . ." [Emphasis ours]

¶26 These provisions manifest legislative intent only to benefit property that is incorporated in the district. Because all land within the district is to be subjected to annual charges, it is clear that assessments may be levied only upon specially benefited property.

¶27 Unanswered is still the question whether the method provided by the Act allows for assessments to be made in proportion to the benefit conferred.

¶28 PSO urges the Act is invalid because it does not authorize the consideration of the amount of benefit to the assessed property. We hold that an express authorization is not essential and that consideration of the quantum of benefit that accrues to property in the district is implicit in the statutory formula.

¶29 In both its original as well as in its present form § 901.11 explicitly states that the purpose for preparing appraisal record is "[t]o permit an apportionment of the cost of the benefits accruing by reason of the maintenance of fire protection . . ." [Emphasis added]. This provision necessarily implies that the amount of benefit from the fire protection provided which accrues to the property within the district is declared to be proportional to the assessed value of the property as shown by the records of the county assessor. The District properly apportioned the total annual cost of fire protection by levying assessments against the benefited property according to the assessed value.

III PROPORTIONALITY OF ASSESSMENTS TO THE BENEFITS RECEIVED

¶30 The fact that the assessments are collected on a yearly basis and are based upon the value of the property does not change their status as special assessments. The language in § 901.19 which provides that "... all assessments levied under the authority of this Act shall be a lien against the tract of land . . . and [the] . . . lien shall be coequal with the lien of ad valorem and other taxes . . ." indicates that the legislature did not intend to impose the assessments as ad valorem taxes.

¶31 For its argument that the Act is unconstitutional, PSO relies primarily upon Application of Erick Hospital District. In that case the applicant sought approval to issue bonds to pay for the cost of a hospital which would benefit the inhabitants of a district formed under the 1967 Hospital District Act. The application was denied mainly because the assessments provided therein were found not to have been based upon any special benefits to the property assessed.

¶32 Because we have determined in this case that the assessments levied by the District were based upon special benefits to the property within it, Application of Erick is not apposite here.

¶33 PSO further urges that because the Act does not contain certain safeguards which are present in the sewer improvement act upheld in Armstrong, we should hold the Act to be invalid.

¶34 The act under consideration in Armstrong provided for equalization of assessments. This provision is necessary in the sewer improvement act because assessments made thereunder are based upon the theory that all property received equal benefit. Equalization is unnecessary in the case at bar because
benefit may be deemed proportional to assessed value. Other distinctions between the two acts presented by PSO are similarly unpersuasive.

¶35 The legislature has the power to provide that the entire cost of a local improvement be assessed against the lands benefited thereby, and the presumption arises that the benefits accruing to the property are declared to be equal to the cost. Such legislation is not in conflict with the Constitution. Whether the entire cost of a local improvement is apportioned upon consideration of the particular benefit to the property or of the values of such property is a matter of legislative discretion, although subject to judicial review.

¶36 Once it is determined that the affected land area does receive unique and special benefit from a fire district, what remains to be decided is whether an apportionment of the project cost among the affected landowners may be based on the assessed value of each property within the district. Since fire protection is not a physical improvement upon the land, which can be spread among properties according to some tangible benefit formula, an apportionment based on the assessed value is not impermissible. It is not at all impermissible for the legislature to found the assessment method on the principle that the more value a property has, the greater the benefit it receives from a fire protection project. The question in each instance is whether there is a rational nexus between a value-based assessment method and the amount of benefit. If the value-based assessment has a rational relationship to the question of benefit conferred, it is not unconstitutional. The necessary nexus may be found present here.

¶37 Summary judgment for PSO reversed and cause remanded for disposition in accordance with this pronouncement.

¶38 BARNES, C.J., and HODGES, LAVENDER, HARGRAVE, OPALA and WILSON, JJ., concur.

¶39 SIMMS, V.C.J., dissents.

Footnotes:

2 Named in the caption as nominal defendants are: Jimmie L. Hicks, Merle Moree and Priscilla Worden, in their official capacity as Directors of Northwest Rogers County Fire Protection District; and Loy C. Boyd, in his official capacity as County Treasurer of Rogers County.
3 19 O.S. 1981 § 901.20 directs that "... the amount of assessment in each fund levied upon each tract by said board ... shall be collected by the county treasurer at the same time and in the same manner as all other taxes are collected in this state."
4 See text of Art. 10 § 7, Okl. Const., in Part I.
6 19 O.S. 1981 § 781 et seq. See discussion in footnote 11.
7 19 O.S. 1981 § 901.1.
8 19 O.S. 1981 § 901.2.
In Armstrong, plaintiffs contended the sewer improvement district act, 19 O.S. 1981 §§ 871 et seq., violated Art. 10 § 26, Okl. Const., in that it authorized the district to incur a debt in excess of five percentum of the valuation of the taxable property therein. The cost of the public sewer exceeded that percentage. The court held that the district is not a political subdivision or a corporation in the sense those terms are used in § 26 and does not fall within the restricted class. The plaintiffs in Armstrong also urged that the sewer improvement act violated Art. 12A § 1, Okl. Const. - which exempts homesteads from taxation - and Art. 10 § 5, Okl. Const., because property assessments for sewer purposes exceeded those for general purposes. The court held in favor of the sewer district because the act did not provide for ad valorem taxes, but instead, provided for special assessments levied against district property on the theory that all such property is equally benefited by the improvement.

The statutes that deal with county hospitals afford an example of an actual assignment of power to counties. The terms of 19 O.S. 1981 § 781 provide: "All counties of the State of Oklahoma are hereby authorized to issue bonds for the purpose of . . . constructing county hospitals. . ." Section 782 provides: "Upon the adoption by the County Commissioners of a resolution declaring the necessity therefor, or whenever twenty percent (20%) of the qualified voters of any county . . . shall petition the Board of County Commissioners . . . to call an election for the purpose of issuing bonds to . . . construct county hospitals, . . . said County Commissioners [shall call] an election . . ." [Emphasis added]

County officials - such as the county treasurer and county commissioners - are involved in only minor aspects of the formation and operation of the districts. See 19 O.S. 1981 §§ 901.20 and 901.24, dealing with the role of the county treasurer, § 901.11 outlining the county assessor's role and § 901.5 concerning the county commissioners (§ 901.5 was amended in 1983, Okla.Sess.L. 1983, c. 95, § 1 [95-1], p. 291). The responsibility for the actual management and operation is reposed entirely in the Board of Directors consisting of "owners of real property in, and residents of" the districts who are originally appointed by the Board of County Commissioners, but are succeeded by persons elected at the general election. See § 901.5.

Board of County Commissioners v. Warram, supra note 5 at 1040. In Warram, the court held that a valid trust in property with a government entity as a beneficiary may be created for the furtherance of any public function which the governmental entity might be authorized by law to perform. There is some language in Warram to the effect that fire protection has been assigned to a state subdivision (a county). It is pure dictum. Insofar as those expressions may be deemed inconsistent with our pronouncement today, they are to be regarded as withdrawn.

For an example of how fire protection districts function when assigned to county government, see Kansas Statutes 19-3601 et seq. and 31-301 et seq.
Alley v. City of Muskogee, supra note 18.

Application of Erick Hospital District, 444 P.2d 216, 219 [Ok. 1968].

Gilfillan v. City of Bartlesville, 46 Okl. 428, 148 P. 1012, 1013 [1915]. When a local improvement benefits the property that is sought to be charged with it, an assessment for its cost does not violate the Fourteenth Amendment.

Bragdon v. City of Muskogee, 133 Okl. 224, 271 P. 1006, 1008 [1928].

19 O.S. 1981 § 901.1.

See also Bragdon v. City of Muskogee, supra note 23, 271 P. at 1007. In Bragdon an improvement district was created for the installation of an ornamental street lighting system in a downtown area. The court held that the assessments sought to be levied were valid and noted that "[t]he use to which [the improvement] is put by the public generally does not change its character as a local improvement, but the specific locality in which the improvement is to be placed receives an added benefit which is not common to the inhabitants of the city as a whole."

In Harrington v. City of Tulsa, 170 Okl. 20, 39 P.2d 120, 124 [1934], we held that the widening of the paving on a city street is a local improvement within the meaning of Art. 10 § 7, Okl. Const., notwithstanding such street may be a major traffic artery.

Property owners do, in fact, receive continual benefit from the project because hazard insurance premiums are significantly lower in areas where fire protection is available. An Arkansas statute, 1939 Ark. Acts, No. 183, Ark. Stat.Ann. § 20-901 [1983], which authorizes the establishment of fire protection districts similar to those under our Act proclaims the presence of the benefit component in the following preamble: "Whereas, there are areas in the state, . . . where the operation of a fire department would so reduce the insurance rates on the improved property as to more than off-set the expense of maintaining and operating such fire department, and Whereas, it is not practical to do so with volunteer contributions, . . . there is a need for the right of a majority of landowners to create a district, which would . . . be authorized to extend an assessment annually . . ."

We are not persuaded that mere legislative allusion to "public safety" in § 901.15 serves to transmogrify the intended local benefit component into a general service of government.

We do not find that the basic objective of the Act is incongruous with the provisions of § 901.15 under which a district may contract to provide fire protection service to property contiguous to its boundaries.

We are not unmindful of those opinions from other jurisdictions which hold a public library, a convention hall and a courthouse not to be local improvements. These cases are inapposite. In Heavens v. King County Rural Library District, 66 Wash.2d 558, 404 P.2d 453 [1965], the court struck down a statute authorizing the construction of public libraries via local improvement district special assessments. The court listed as examples of improvements for which special assessments could not validly be levied a courthouse, a war memorial, a public auditorium and a public school building. In Ruel v. Rapid City, 84 S.D. 79, 167 N.W.2d 541 [1969], the court held unconstitutional a statute which authorized municipal corporations to acquire and maintain public convention halls and to finance the cost by special assessment upon certain privately owned property in the district.

Stockton v. Oklahoma Tax Commission, 205 Okl. 6, 235 P.2d 286, 288 [1951].

A variety of methods for apportioning the cost of benefits without individual determination of benefit to each parcel of property have been upheld by this court and by courts in other jurisdictions:

In Sand Springs Railway Co. v. City of Tulsa, 339 P.2d 787, 789-790 [Okl. 1959], the court held that an apportionment of assessment for local improvements on a front footage basis was not a deprivation of property without due process of law. In St. Louis-San Francisco Ry. Co. v. City of Tulsa, 170 Okl. 398, 41 P.2d 116, 118 [1935], the court recognized the validity of an assessment that was graduated according to the distance from the improved street. The use of a mathematical formula in apportioning an assessment was not inherently arbitrary or oppressive. In Dodson v. City of Ulysses, 219 Kan. 418, 549 P.2d 430, 432 [1976], the court applied a statute (KSA 12-608) which contemplated that assessments made for improvements under the general paving law (KSA 12-601 et seq.) were to be apportioned according to the value of the land liable for assessment. In City of Highland Park v. Edward Hines Lumber Co., 130 Ill.App.2d 664, 265 N.E.2d 408, 409 [1970], plaintiffs contended that the levy of assessment to pay the cost of pavement, curbs, gutters and sidewalks was "nothing more than a front foot assessment" rather than assessment on the basis of benefits received by the private owners. The court held that where there was no prescribed method, plan or basis for the levying of a special assessment, the assessor was not precluded from taking front footage into consideration as an element of fixing the amount of the assessment. In Bitter v. City of Lincoln, 165 Neb. 201, 85 N.W.2d 302, 304, 307 [1957], the court held that in the absence of legislation defining a method for ascertaining benefits to property accruing from a public improvement, the fact that a zone system was adopted and used and that the total amount of the assessments was equal to the cost of the improvement does not establish that benefits were not considered and determined or that the assessments were illegal. In Mullins v. City of El Dorado, 200 Kan. 336, 436 P.2d 837, 840 [1968], although the statute did not prescribe a specific method for apportioning the costs of a sewer improvement, the municipality was allowed to adopt any fair and equitable plan that will bring about an assessment in proportion to the benefits accruing. The assessment of costs in proportion to the value of the tracts of land without improvements thereon was held to be proper. Cf. Oklahoma City v. Shields, 22 Okl. 265, 100 P. 559, 574 [1908].

Armstrong v. Sewer Improvement District No. 1, Tulsa County, supra note 9, 199 P.2d at 1015.

Armstrong v. Sewer Improvement District No. 1, Tulsa County, supra note 9, 199 P.2d at 1016. Both the act at bar (§ 901.19) and the sewer improvement district act (19 O.S. 1981 § 890 ) contain such a provision.

444 P.2d 216 [Okl. 1968].

19 O.S. 1981 § 1051 et seq.

In Application of Erick Hospital District, supra note 21, 444 P.2d at 220-221, no determination was made of whether a hospital constitutes a local improvement. The assessments were invalidated because (1) the hospital district act provided no standard as to what real property was to be included within the boundaries of the hospital district and (2) the boundaries were fixed on a purely arbitrary basis. Application of Erick is supportive of our pronouncement today because the Act at bar does provide adequate standards for fixing the boundaries of a fire protection district. These boundaries, in effect, determine what property shall receive benefit from the fire protection.
41 19 O.S. 1981 §§ 888 and 889.

42 Armstrong v. Sewer Improvement District No. 1, Tulsa County, supra note 9, 199 P.2d at 1015.

43 The Act originally provided for equalization but these provisions were repealed. Okla.Sess. L. 1951 § 3, p. 47.


45 Hancock v. City of Muskogee, 250 U.S. 454, 459, 39 S.Ct. 528, 530, 63 L.Ed. 1081, 1084 [1919].
These consolidated actions challenge the scheme of ad valorem tax assessment of personal property in Woodward County. Under this scheme used by the County Assessor, assessment ratios varying from 15% to 27% of value were applied to various items of personal property. The essence of appellants' position on appeal is that this application of different rates of taxation to personal property, with its resulting unequal tax burdens, is arbitrary and unconstitutional in two ways: First, because all tangible personal property should be assessed at the same ratio; second, because all property subject to ad valorem taxation, whether real or personal, should be assessed at the same ratio. Appellants also contend that they should be entitled to interest on any tax paid under protest and subsequently refunded.

¶2 Appellants, Oklahoma Nitrogen Company and Bison Nitrogen Company, brought actions below pursuant to 68 O.S.Supp. 1965 § 2469 , to obtain refunds of ad valorem taxes paid under protest for taxes assessed on real and personal property for 1980 and 1981. Various real property and personal
property assessments were challenged based on variations in assessment ratios. Following its previous decision in an earlier action, Oklahoma Nitrogen Company v. Lucas, (Dist.Ct.No. C-80-212) brought by plaintiff, Oklahoma Nitrogen Company, to challenge only the real property assessment variations of 14% to 25% of use value in Woodward County, the trial court held in favor of plaintiffs on the real property issues.

¶3 Plaintiffs argued below, as they do here, that it is unconstitutional to allow different assessment percentages to be imposed on various types of personal property and to allow different assessment ratios on personal and real property. They urged the trial court to extend the holding of Cantrell v. Sanders, Okl., 610 P.2d 227 (1980) and the trial court's earlier decision in Lucas to personal property. In Cantrell, we held that real property remains one class of subjects and that the assessment percentage rate upon that class of subjects must be uniform under article 10, § 5 of our Constitution, even if different use classifications are used to value the property. We therefore struck the Tulsa County Assessor's scheme of applying eight different assessment percentages to some fourteen categories of property, holding the unequal burden of taxation to be unconstitutional. Cantrell, however, was concerned exclusively with real property. The trial court in each case refused to extend the application of Cantrell, to personal property, finding different treatment of real and personal property well recognized in the law of many areas, including taxation. The court found that the long-standing method of personal property valuation by use classification with varying assessment ratios was acceptable and denied plaintiffs' requested relief.

¶4 On appeal, the Court of Appeals reversed the trial court in No. 57,477, holding Cantrell controlling and finding that Cantrell and Poulos v. State Board of Equalization, Okl., 646 P.2d 1269 (1982), required the same assessment ratio to be applied to real and personal property. Certiorari has been previously granted. The decision of the Court of Appeals is vacated; the trial court is affirmed in part and reversed in part. The trial courts' judgments in No. 59,102 consolidated with No. 59,103, are affirmed in part and reversed in part. These actions are considered together with No. 57,477 in this opinion.

¶5 The record shows that the County Assessor adopted a "use" classification scheme for assessing personal property for ad valorem taxation, and variable assessment ratios were applied to different property. Irrigation equipment, for example, received tax treatment different from grain elevators and water beds.

¶6 It is beyond argument that real property in this state is but one class of taxable property with valuation for the different classifications of property fixed according to its use. Article 10, § 8 provides that all real property must be assessed according to its use value.

¶7 There is no similar provision for "use" classification of personal property. There is no constitutional or statutory provision to authorize the use classification scheme used by the County Assessor to tax different types of personal property at varying rates. Article 10, § 8 does not set out a classification standard for personal property. The first sentence of that section states "All property which may be taxed ad valorem shall be assessed for taxation at its fair cash value, . . ." A ceiling rate of 35% of that "fair cash value" is established. The second part of that section provides for "use value" exception of real property already discussed. No exception for personal property is made, nor may one be assumed without reading more into the constitution than was placed there by the people.

¶8 Article 10, § 8 makes a distinction between two classes of property: personal property and real property. Accepting that personal property is one "class" of property within § 8, and that use value in differences assessments are not authorized by law, it therefore follows that the Woodward County Assessor's practice of taxing personal property at varying rates is contrary to the controlling provisions of article 10, § 5. That section provides that taxes "shall be uniform upon the same class of subjects."
Appellants next argue that fundamental notions of equity, basic taxation concepts, the State Constitution and Constitution of the United States require that the same assessment ratio be applied to realty and personally so that all property be subject to an equal tax burden. Appellants argue that we explicitly recognized that premise in the language of Poulos v. St. Bd. of Equalization, Okl., 646 P.2d 1269 (1982), and implicitly recognized it in the [738 P.2d 150] rationale of Cantrell v. Sanders, Okl. 610 P.2d 227 (1980). Appellants contend that it is discriminatory and arbitrary to treat tangible personal property and real property of the same value in a different manner. They argue that the fundamental concept of ad valorem taxation requires equal tax burdens based upon value and that no distinction should be drawn between real and personal property. Appellants contend that with the following language from Poulos, 646 P.2d at 1273, this Court recognized and became committed to that rule:

“There being no valid reason shown for not adopting the 12% ratio, as recommended by the Commission, we hereby determine by judicial decree that all property within the state of Oklahoma subject to ad valorem taxes shall be taxed at 12% of its taxable value with permissible inter-county deviations of not more than 3% above or below the mean, and that said percentage shall apply to the 1982 tax year and thereafter until such time as the same shall be changed by the recommendation of the Commission and the determination by the Board based upon good and sufficient valid, legal grounds as provided in 68 O.S. 1971 § 2463.” (Emphasis supplied).

Then the Court set out the following from Poulos I, State, ex rel., Poulos v. State Board of Equalization, Okl., 552 P.2d 1134, 1137 (1975):

“Although a precise uniformity is not required [see Board of County Commissioners of Canadian County v. State Board of Equalization, 363 P.2d 242 (Okl. 1961)], a rate which is inherently and basically fair to all citizens is mandated by the Constitutions of the United States and the State of Oklahoma. It is patently clear that to meet the standards of the Constitution and of the statutes, the adjustment and equalization of the valuation of real and personal properties of all the several counties of this state must be made on an annual and uniform basis.” (Emphasis supplied.)

Additionally, appellants contend that the rationale of Cantrell also recognized this Court's inclination to adopt such a position. Appellants are in error. While it is true that Poulos mentioned personal property, that inclusion was at most mere dicta. Any mention in passing of all property or personal property within that, or other decisions, certainly cannot be taken to stand for this Court's direction as to a subject not before us. Cantrell and the Poulos trilogy were involved exclusively with real property and its assessment and valuation; personal property was not an issue. There is no requirement under our Constitution or statutory scheme for identical treatment of real and personal property. As discussed above, under our constitution, all personal property must be assessed at the same ratio, just as real property must be assessed at the same ratio. There is not, however, a requirement that real property and personal property must be assessed at the same ratio. Appellants' reliance on out-of-state authority such as City of Savannah v. Weed, Ga., 84 Ga. 683, 11 S.E. 235 (1890), to support their position, is unpersuasive. That clear minority view is dependent on the particular constitutional provisions of Georgia, and those other few states, which require that all taxable property be of only one class. Our constitution contains no provision which would require assessment of real and personal property at the same rate, and our legislature has not seen fit to enact such a provision.

Neither do appellants present a convincing argument as to a federal constitutional requirement of equal treatment of personal and real property tax burdens. Appellants present no authority to substantiate such a claim and we are aware of none. For an interesting discussion by the Supreme Court to the contrary, see Thomas v. Gay, 169 U.S. 264, 18 S.Ct. 340, 346, 42 L.Ed. 740 (1898), wherein the Supreme Court, reviewing an act passed by the legislative assembly of the Oklahoma Territory which taxed the cattle of non-Indian lessees on Indian reservations but not the real property of the reservation, pointed out that it is not an objection to the validity of a tax act that personal property only and not real property is taxed. It is, the Court noted, the "usual course in tax laws to treat personal property as one class and real estate as [738 P.2d 151] another, and it has never been supposed that such a classification create an illegal discrimination . . ."
¶12 It is well settled that where taxation is concerned, and no specific federal right, apart from equal protection is involved, states have great leeway in making classifications and drawing lines which in their judgment produce reasonable systems of taxation. Also, a state taxation scheme will not be held to be arbitrary although it discriminates against a certain class, if that discrimination is founded upon a reasonable distinction or difference in state policy which does not conflict with the Federal Constitution. The Fourteenth Amendment does not impose an iron-clad rule of equality which prohibits flexibility and variety that are appropriate to schemes of taxation. See e.g., Madden v. Kentucky, 309 U.S. 83, 60 S.Ct. 406, 84 L.Ed. 590 (1940); Lehnhausen v. Lake Shore Auto Parts Co., 410 U.S. 356, 93 S.Ct. 1001, 35 L.Ed.2d 351 (1973); Allied Stores of Ohio, Inc. v. Bowers, 358 U.S. 522, 79 S.Ct. 437, 3 L.Ed.2d 480 (1959). In this regard, see also McLoud Telephone v. State Board of Equalization, Okl., 655 P.2d 1037 (1982).

¶13 Appellants have also asked this Court to hold them entitled to interest on any excess taxes paid under protest, The rule in State ex rel. Okla. Employment Security Commission v. Sanders, Okl., 304 P.2d 287 (1956) applies. Appellants are not entitled to any interest on overpaid tax monies prior to the rendition of a final judgment.

¶14 We affirm the trial court's judgments insofar as they distinguish between real and personal property, but, we reverse the trial court's judgment regarding personal property. The actions are remanded with directions to proceed in a manner not inconsistent with the views expressed in this opinion.

¶15 All the Justices concur.

Footnotes:

1 That earlier decision was appealed to this Court, and although our review was confined to the question of whether a taxpayer who pays ad valorem taxes without protest was limited to seeking relief under 68 O.S.Supp. 1965 § 2469, or could bring an action under 68 O.S. 1971 § 2479, we recognized the unconstitutionality of the real property taxation scheme of Woodward County. We held there that a taxpayer who pays taxes without protest under an ad valorem system which is unconstitutional, must bring its action under § 2469. Oklahoma Nitrogen v. Lucas, Okl., 655 P.2d 1031 (1983).
GEORGE C. KEYES, OKLAHOMA COUNTY ASSESSOR, APPELLANT, 
v. 
PENN SQUARE MALL LTD. PARTNERSHIP, APPELLEE.

Appeal from the District Court of Oklahoma County; James L. Gullett, Judge.

AFFIRMED.

Robert H. Macy and Hugh A. Manning, Oklahoma City, for appellant.
Arthur F. Hoge, III, Oklahoma City, for appellee.
William P. Bleakley and Linda Maria Meoli, Oklahoma City, for amicus curiae Oklahoma State School Boards Ass’n and Independent School Dist. No. 37 of Oklahoma County, Okl.
Steven L. Tolson and J. Clayton La Grone, Oklahoma City, for amicus curiae Remington Park, Inc.

BAILEY, Judge

¶1 Appellant George C. Keyes, Oklahoma County Assessor (Assessor), seeks review of the Trial Court’s order finding that improvements to certain real property leased by Appellee Penn Square Mall Ltd. Partnership (Penn Square) should be assessed as real property. Herein, Assessor urges that the questioned property should be assessed as personal property.

¶2 Penn Square consists of buildings on and other improvements to real property, which real property is owned by third-parties and subject to a long-term lease in favor of Penn Square. In 1989, and again in 1990, Assessor proposed to assess Penn Square at the 15% value ratio for personal property based on the fair cash value thereof. Penn Square filed protest of these assessments with the Oklahoma County Board of Equalization. Although the Board reduced the fair cash value, it affirmed assessment of Penn Square at the 15% value ratio for personal property instead of 11% for real property.

¶3 Penn Square appealed to the District Court. The parties stipulated to Penn Square’s value, and submitted the issue of whether the Penn Square should be assessed as real or personal property to the District Court by motion for summary judgment on undisputed facts. The District Court granted summary judgment to Penn Square, determining Penn Square should be assessed as real property. Assessor appeals as aforesaid.

¶4 Herein, Assessor contends that because the subject matter of the assessments is improvements to real property not owned by Penn Square, such improvements should be treated as personal property. Under the cited authority, Assessor asserts the improvements to Penn Square are “simply not subject to” the same mode and rule of taxation as other property and, therefore, are included in this statutory definition of personal property.
¶5 We find Assessor's argument unpersuasive. The statute defines personal property as improvements upon lands owned by a railway company or other corporation whose property is not subject to the same mode and rule of taxation as other property. In Assessor's cited case, the improvements taxed as personal property were built on real property owned by Indian tribes whose property was not subject to the same mode and rule of taxation as other property; i.e., Indian real property was tax exempt. In the instant case, Assessor does not argue - nor does the record indicate - that the real property which Penn Square leased and upon which it added improvements is not subject to taxation as other property. Moreover, the real property leased by Penn Square is owned by private third-parties, not a railway company or corporation. Because a tax statute must be strictly construed and cannot be extended to include something not specifically included in its language,4 we reject Assessor's proposition.

¶6 For ad valorem tax purposes, the term "real property" includes the property itself and "all buildings, structures and improvements or other fixtures of whatsoever kind thereon, exclusive of such machinery and fixtures on the same as are, for the purpose of ad valorem taxation, defined as personal property."5 As applied to the instant case, we find the improvements on the real property leased by Penn Square as outside the definition of personal property for ad valorem tax purposes. We further find the statutory definition of real property dispositive as including within its purview the improvements to the real property leased by Penn Square. We therefore find no error by the District Court in determining Penn Square be assessed at the rate for real, not personal, property.

¶7 The order of the Trial Court is therefore AFFIRMED.

¶8 GARRETT, P.J., and ADAMS, J., concur.

Footnotes:

1 The District Court consolidated the appeals as to both the 1989 and 1990 assessments.

2 For purposes of assessment of ad valorem tax, section 2420, Title 68 O.S. (Supp. 1990) defines personal property as including "all improvements including elevators and other structures, upon lands, the title to which is vested in any railway company or other corporation whose property is not subject to the same mode and rule of taxation as other property. . . ."

3 As illustrative of the application of 68 O.S. § 2420 (and the predecessor statute), Assessor cites Central Coal & Lumber Company v. Board of Equalization, 70 Okl. 131, 173 P. 442 (1918). In that case, a private corporation leased from two Indian tribes a parcel of real property exempt from taxation. The corporation built houses on the property which were found to be taxable as personal property because the real property upon which the houses were built was owned by Indian tribes and not subject to taxation as other property.


REPRESENTATIVES KEVIN HUTCHCROFT, ALICE MUSSER; BILL PAULK; WANDA JO PELTIER; ET AL.; AND SOUTH OKLAHOMA CITY AREA SCHOOL DISTRICT, APPELLANTS/TAX PROTESTERS, v. METRO AREA VOCATIONAL-TECHNICAL SCHOOL DISTRICT NO. 22, OPERATING AS METRO TECH; WARREN GARDNER, PRESIDENT, BOARD OF EDUCATION; DEL HAMM, CLERK, BOARD OF EDUCATION; OKLAHOMA COUNTY EXCISE BOARD; RALPH HESS, COUNTY CLERK; GEORGE KEYES, COUNTY ASSESSOR; AND JOE BARNES, COUNTY TREASURER, APPELLEES/RESPONDENTS.

Appeal from the Court of Tax Review.

William F. Gorden, Jr., Oklahoma City, for appellants/Tax Protesters.
Bob Macy, Dist. Atty., Hugh A. Manning, Asst. Dist. Atty., Oklahoma City, for appellees, Oklahoma County Excise Bd., Ralph Hess, County Clerk, George Keyes, County Assessor, and Joe Barnes, County Treasurer.
Lana Tyree, Phillis L. Walta, Oklahoma City, for appellee, Metro Tech.

MEMORANDUM OPINION

JONES, Judge

¶1 Appellants Tax Protesters (Protesters) seek review of an order of the Court of Tax Review (Tax Court) overruling protest and approving budget.

FACTS

¶2 At trial, all parties agreed to the following pertinent facts. The South Oklahoma City Area School District is a vocational-technical school district which provides vocational and technical education programs to post secondary students as prescribed by the State Board of Vocational-Technical Education. This district was created in 1970 by resolution of the Board of Trustees of South Oklahoma City Junior College (now Oklahoma City Community College) pursuant to 70 O.S. 1968 Supp. _ 4410 . Metro Area Vocational Technical School District No. 22, (Metro Tech) is a vocational-technical school district which provides vocational and technical education programs to secondary, post secondary, and adult students also as prescribed by the State Board of Vocational-Technical Education. Its boundaries are coterminous with the boundaries of the Oklahoma City School District, and a portion of the defined boundaries of Metro Tech overlap a portion of the pre-existing boundaries of South Oklahoma City Area School District. The area of overlap of the two school districts is located in Oklahoma County.
Pursuant to separate elections authorized by Article X, Section 9B(A) of the Oklahoma Constitution, the voters of both South Oklahoma City Area School District and Metro Tech District approved five mill operational levies at different times for the purpose of providing funds to operate each district and these operational levies continue in effect on an annual basis until repealed by the voters of each respective district. These operational levies are not at issue in the present case. However, on April 10, 1990, the qualified voters of the Metro Tech District, including a majority of the voters in the overlap area approved the imposition of a five mill incentive levy on all the taxable property within its boundaries. This incentive levy must be approved each time it is requested, and it can only be authorized for one fiscal year at a time. County officials have certified the 5 mill incentive levy on all taxpayers within the limits of Metro Tech District, including those in the overlap area. The Budget of Metro Tech District for 1990-1991 was filed with the State Auditor and Inspector on September 14, 1990, requesting a 5 mill incentive levy for its entire district, including the overlapping boundary area. The protest in Tax Court was filed on September 17, 1990, questioning the legality of the incentive levy.

Protesters assert as their first proposition of error that the Tax Court erred in interpreting and applying case law, citing Moore-Norman Area Vocational-Technical School District v. Board of Trustees, 519 P.2d 497 (Okl. 1974), as controlling. Protesters maintain that Moore-Norman stands for the proposition that in an area of overlap, only the first school district created would have the authority to impose a levy. We do not read Moore-Norman as so restrictive, and neither did the Court below.

Moore-Norman dealt with an operation levy, which remains in effect until repealed by a vote of the people. The present case pertains to an incentive levy, which must be re-approved yearly by the registered voters of the school district. In Moore-Norman, the "overlap" area was being double taxed by the two different school districts and the Oklahoma Supreme Court ruled that Okla. Const. Art. X, 9B does not contemplate the imposition of a tax levy in the overlap area of two area school districts in excess of that authorized for a single school district. Moore-Norman, 519 P.2d at 502.

Since Moore-Norman was decided in 1974, the Metro Tech School District has been created and Art. X, 9B has been amended to authorize incentive levies. At present, only the Metro Tech School District has implemented the 5 mill incentive levy and the citizens of the "overlap" area are not subject to double taxation. South Oklahoma City area School District has not yet passed an incentive levy and therefore the issue of uniformity of taxes, Okla. Const. Art. X, 5, is not before us. Protesters present no other authority in support of their position and we affirm the trial court on this point.

Protesters next argue that the legislative history of Art. X, 9B shows the intent of the Legislature to allow overlapping area school districts for taxation purposes only where one district is entirely subsumed by another. This proposition of error is without merit for the following reasons.

Both sides have thoroughly briefed the extensive changes in the amendment in question, from its inception to the present. On May 24, 1966, Article X, Section 9B of the Oklahoma Constitution was created and adopted by a vote of the people on State Question No. 434. The original amendment authorized school districts to establish a 5 mill "operational" levy which continues in perpetuity until specifically repealed by a vote of the people in the district, as authorized by subsection (d) thereof. In 1984, the State Legislature amended Art. X, 9B to authorize a 5 mill "incentive" levy in addition to other levies previously authorized:

B. In addition to any other levies authorized by this section, an area school district may make a local incentive levy for the benefit of the area school district in an amount not to exceed five (5) mills on the dollar valuation of the taxable property in the area school district when approved by a majority of those registered voters of the area school district voting on the question at an election called for that purpose. Any funds generated pursuant to the provisions of this subsection shall not be charged against state appropriated funds. (Emphasis added.)
¶9 We confine our review to the amendments in effect on April 10, 1990, the date the voters of Metro Tech District voted the imposition of a 5 mill incentive levy.

¶10 There appears to be no Oklahoma Supreme Court case specifically construing the revised provisions of _9B. Generally the object of construction, applied to a constitution, is to give effect to the intent of its framers and of the people adopting it. This intent is to be found in the instrument itself, and when the text of a constitutional provision is not ambiguous, the courts, in giving construction thereto are not at liberty to search for its meaning beyond its instrument. Draper v. State, 621 P.2d 1142 (Okl. 1980). There is no room for construction or provision for further inquiry when the Constitution plainly speaks. A constitutional amendment should be construed in consideration of its purpose and be given a practical interpretation to carry out the plainly manifested purpose of the people who adopted it. Smith ex rel., State v. State Bd. of Equalization, 630 P.2d 1264, 1267 (Okl. 1981).

¶11 On review of the pertinent part of Art. X, _9B, here under construction, and applying this rationale, we find no language or indication that would warrant reversal of the Tax Court. The Legislature clearly intended to authorize an "incentive" levy in addition to other levies when approved by the voters in a school area. There are no stated exceptions. We refuse to restrict the clear intent of the Legislature and we refuse to find an interpretation as advocated by Protesters in their second proposition of error.

¶12 Further, we are cognizant of attempts by the Legislature to clarify or amend Art. X, _9B, pending litigation of the present action. Legislative intent cannot be determined from extrinsic aids when the statute speaks plainly and the statute's meaning must be accepted. Mindemann v. Ind. School Dist. No. 6 of Caddo County, 771 P.2d 996, (Okl. 1989); Humphrey v. Denney, 757 P.2d 833, 835 (Okl. 1988); Ind. School Dist. v. Okl. City Fed of Teachers, 612 P.2d 719, 723 (Okl. 1980). A subsequent Legislature has no authority to place a legislative construction upon an existing legislative act:

If it was intended solely as a legislative construction of a previous existing statute, then it is of no effect whatever. A subsequent Legislature has no authority to construe an existing statute enacted by a previous Legislature and make such construction binding upon the judiciary.

Board of Comm'rs of Cherokee Co. v. Hatfield, 121 Okl. 28, 247 P. 77 (1926).

The Legislature has no power to direct the judiciary in the interpretation of existing statutes. The legislative intent that controls in the construction of a statute has reference to the Legislature which enacted the act.


¶13 We therefore do not accept protesters attempt to establish the meaning of the prior Art. X, _9B by reference to later amendments in an argument that states the Legislature was merely clarifying its original intent by passing later, more restrictive provisions.

¶14 AFFIRMED.

¶15 ADAMS, P.J., and GARRETT, J., concur.

Footnotes:

1 Laws 1984, Chapter 63, Section 1, amending Article 10, Section 9B of the Oklahoma Constitution, effective March 29, 1984.
THE TULSA COUNTY BOARD OF EQUALIZATION, AND ITS MEMBERS, BILL B. PIGMAN AND EARL CHERRY, IN THEIR OFFICIAL CAPACITIES ONLY, APPELLANTS,

v.

INDEPENDENT SCHOOL DISTRICT NO. 1 OF TULSA COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT NO. 3 OF TULSA COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT NO. 5 OF TULSA COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT NO. 8 OF TULSA COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT NO. 9 OF TULSA COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT NO. 11 OF TULSA COUNTY, OKLAHOMA; APPELLEES.

Appeal from the District Court, Tulsa County; Jane Wiseman, Trial Judge.

¶0 Appeal from order of trial court entering a permanent injunction prohibiting the Tulsa County Board of Equalization and each of its members from equalizing, correcting or adjusting the assessed valuation of any real property on any basis other than in conformity to the fair cash value of the property.

JUDGMENT OF TRIAL COURT AFFIRMED.


J. Douglas Mann, Jerry A. Richardson, Rosenstein, Fist & Ringold, Tulsa, for appellees.

SUMMERS, Justice.

[743 P.2d 1077]

¶1 Six independent Tulsa County school districts filed a petition in the District Court requesting an injunction to prohibit the Tulsa County Board of Equalization and its members from equalizing, correcting or adjusting the value of any real property in Tulsa County, as part of the statutory equalization process, in any manner or fashion other than to conform to the actual fair cash value of said property as defined by law.

¶2 On April 17, 1984, following a hearing the trial court entered a temporary injunction. After receiving stipulations, additional evidence and arguments the court entered a permanent injunction on June 7, 1984 which granted the school districts the relief they requested. The Board appealed to this court.
¶3 The issue on appeal is whether the trial court committed error by enjoining the Board and its members from equalizing property values in Tulsa County on any basis other than in conformity with the fair cash value of the property. We hold that it did not, and affirm.

FACTS

¶4 In early 1984 the Tulsa County Board of Equalization began receiving protests from certain homeowners upset over the size of their tax bills. Homes built after 1979 were on assessment rolls at 100 percent of their sale prices, as compared to pre-1979 homes which were on the assessment rolls at 40 to 50 percent of their fair cash value. On March 16, 1984, in response to the protests, the Board instituted a policy of lowering the assessed values of the protestants' post-1979 residences to approximately the same levels as similar residences with pre-1979 values. The Board took each protest on an individual basis. The protestor presented the Board with valuations of other homes of comparable value to his home and substantiated that with the sale prices, which the Board used as a guide for reducing the valuation of the protestor's property. The Board's actions of lowering post-1979 homes to pre-1979 valuations levels did not conform to the fair cash values of those properties. The Board actions resulted in equalizing taxes of similarly situated residences without regard to whether or not the properties under protest would be revalued at their fair cash values.

¶5 The Board contends that it was trying to inject fairness into the levels of assessment between the post-1979 and the pre-1979 residences. The Board indicated that it was constrained to lower the values of post-1979 homes because of lack of revaluation of pre-1979 homes in the county. The Board stated its actions were taken as a result of the county assessor's failure or refusal to revalue certain property within the county. The Board asserts that the assessor's policy was that homes built prior to 1979 would not be placed on the assessment rolls at their market values until the 1987 assessor year.

¶6 The school districts showed that they would suffer substantial financial detriment from the loss of tax revenues if the Board was allowed to adjust values of post-1979 homes to below their fair cash values. Tulsa County had approximately 17,000 to 25,000 residences built after 1978 that would have been eligible under the Board's policy to have their assessed values lowered. Lowering the assessed values of homes within those school districts would lower the amount of revenues available for general and building funds. Millage rates for the general fund and the building fund are fixed, so that when the rates are applied against lower valuations, the revenues go down. If reduction in values occurred, the sinking fund would suffer, because most school districts were already at the maximum debt level and the sinking fund rate could not be increased to make up the loss in revenue.

I.

¶7 The principal duties of county boards of equalization are prescribed by 68 O.S.Supp. 1986 § 2459 and include the following:

"[T]o equalize, correct, and adjust the assessed valuation of real and personal property, by raising or lowering the [743 P.2d 1078] valuation of the property, real or personal, of any taxpayer, to conform to the fair cash value of said property, as defined by law. . . ."

Art. 10, § 8 of the Oklahoma Constitution states that

"All property which may be taxed ad valorem shall be assessed for taxation at its fair cash value."

¶8 Fair cash value of property for ad valorem tax purposes as defined by law is the price the property would bring at a fair voluntary sale between a purchaser willing but not obliged to buy the property would pay an owner willing but not obliged to sell it, taking into consideration its current use. Bliss Hotel Co. v. Thompson, 378 P.2d 319, 321 (Okl. 1962). Fair cash value is synonymous with fair market value. Id. The Board admitted that this was the definition of fair cash value it had used in equalizing property prior to its
decision on March 16, 1984 to equalize the assessed values of post-1979 residences with the values of comparable pre-1979 residences. The Board disregarded fair cash values when lowering the valuations of post-1979 homes.

¶9 In Cantrell v. Sanders, 610 P.2d 227, 229 (Okl. 1980) the Court stated that the authority of the Board was limited:

"Assessment involves two steps: (1) the valuation of property, and (2) the application of an assessment percentage to that value. The result is the 'assessed valuation.' A county board of equalization may 'equalize, correct and adjust the assessed valuation of real and personal property,' but only 'by raising or lowering the valuation . . . to conform to the fair cash value thereof . . .'" (Emphasis by the Court.)

¶10 The statute setting forth the power, authority and duties of the county boards of equalization is not vague. Oklahoma law requires that county boards of equalization equalize assessed property values to conform to the fair cash values of such properties. The Board's decision to lower valuations of post-1979 homes to levels of comparable pre-1979 homes was clearly in violation of the statutorily prescribed duties of county boards of equalization.

II.

¶11 The Board contends that the decision of the district court should be reversed because enjoining the Board to comply with adjusting valuations to conform to the fair cash value violates the uniformity requirement of Art. 10, § 5 of the Oklahoma Constitution.

¶12 Art. 10, § 5 of the Oklahoma Constitution provides that "taxes shall be uniform upon the same class of subjects." This court has held that the uniformity provision

"obviously relates to the rate of taxation, and means that all property of the same class shall be taxed at the same rate of taxation. . . ." Blake v. Young, 128 Okl. 153, 261 P. 923, 925 (1927).

See also Board of County Commissioners of Canadian County v. State Board of Equalization, 363 P.2d 242, 246 (Okl. 1961); Continental Oil Co. v. State Board of Equalization, 570 P.2d 315 (Okl. 1977).

¶13 In the instant case it is the assessed valuation that is in dispute and not the rate of taxation. Therefore the uniformity requirement of the Oklahoma Constitution is not violated by the trial court's injunction prohibiting adjustments of assessed valuation except in conformance to fair cash value.

III.

¶14 The Board next alleges a violation of the Equal Protection Clause of the 14th Amendment to the United States Constitution. The Board argues that where it is impossible to comply with both the Equal Protection Clause of the United States Constitution and the state valuation requirements that property be assessed to conform to the fair cash value, the Equal Protection Clause takes precedence over the state requirements. The Board relies on Sioux City Bridge Co. v. Dakota County, 260 U.S. 441, 43 S.Ct. 190, 192, 67 L.Ed. 340 (1923) where the United States Supreme Court stated the following principle:

"[W]here it is impossible to secure both the standards of the true value, and the uniformity and equality required by law, the latter requirement is to be preferred as the just and ultimate purpose of the law."

See also Appeal of National Bank of Tulsa, 312 P.2d 495, 498 (Okl. 1957). Sioux City Bridge Co. held that the individual taxpayer whose property alone is taxed at 100 percent of its true value should be
allowed to have his assessment reduced to the percentage at which other properties are taxed, even though this is a departure from the state statute. Sioux City Bridge Co. requires systematic and intentional discrimination to establish a violation of the Equal Protection Clause:

"[M]ere errors of judgment do not support a claim of discrimination, but that there must be something more, - something which, in effect, amounts to an intentional violation of the essential principle of practical uniformity." Id.

¶15 In further support of the Equal Protection argument appellants cite Mid-Continent Bldg. Co. v. Bd. of Equalization, 88 P.2d 626, 627 (Okl. 1939) wherein this Court stated:

"This (equal protection) argument would be applicable if appellant had shown before the Board of Equalization that other property of like grade and quality in Tulsa was not assessed at a higher rate than 55 percent of its actual cash value [for an assessment year in which protestant's property was valued at or near one hundred percent (100%) of its fair cash value]."

¶16 Also in support of this proposition appellants cite Appeal of National Bank of Tulsa, 312 P.2d 495, 497 (Okl. 1957)

"An assessment at a higher evaluation than other real estate of like grade and quality within the county would constitute a violation of appellant's constitutional rights."

¶17 In Sioux City Bridge Co., supra the Supreme Court of United States said that if systematic and intentional discrimination existed such would constitute a denial of equal protection. The case was remanded to the district court to determine whether such systematic and intentional discrimination existed. Mid-Continent Bldg. Co. and National Bank of Tulsa are cases which represented the law prior to the enactment of the statutory scheme set forth in 68 O.S. 1981 § 2481.1. That is the statute wherein a comprehensive program of revaluation of taxable property and a schedule therefor was set forth. Since the enactment of that statutory scheme this Court addressed the issue that is before us in Melvin v. Dunn, 607 P.2d 694, 696 (Okl. 1980) wherein we stated:

"[T]he assessor is required to add the latest valuation of property to the tax rolls without delaying until all property has been revalued. We refuse the equal protection argument offered as proof of the invalidity of such procedure. The current statute, 68 O.S. 1971 § 2481.1 provides for and requires evaluation at regular intervals. All property must be valued every five years under the last cited section. If such revaluation proceeds through the several classes of property in the same order as the last, all property will be valued every five years and it does not matter when the process begins, but Section 2481.1 clearly provides that the process must be begun every five years. All property is revalued regularly and that process must have a starting point. If, as appellants urge, all revaluations are ineffective [743 P.2d 1080] until the completion of the five year revaluation, the same result obtains from the taxpayer's standpoint, and that result is revaluation every five years. Only the state's position would be changed by such a procedure and the change would be a tax evaluation that were perpetually five years behind the times. All taxpayers holdings are revalued every five years; there is no unequal treatment and thus no violation on equal protection."

¶18 We held in Melvin v. Dunn that revaluing property in different years does not violate the Equal Protection Clause of the Fourteenth Amendment. The taxpayer in Melvin claimed he was being denied equal protection because his property was revalued and placed on the tax rolls at the higher value before other properties in the county. We found that there was no unequal treatment, and therefore no violation of equal protection. We stated:

"Every journey must have a starting point." Id. at 697.
§19 Section 2481.1 requires that each assessor shall establish and maintain a revaluation schedule which will result in revaluation of all taxable payroll within each county at least once each five years. With all taxable property being revalued at its fair cash value there is no systematic nor intentional discrimination within the statutory scheme. Therefore, the statutory scheme, if followed, will not result in unequal protection to the taxpayers. This opinion does not address the question of whether or not the County Assessor of Tulsa County has discharged her statutory duties under the statutory scheme, as the Assessor is not a party here nor is the issue before us in this case.

§20 The district court was correct in enjoining the Board from equalizing, correcting or adjusting the assessed valuation of any real property on any other basis than in conformity to the fair cash value of the property. The constitutional, statutory and caselaw authorities clearly require the county boards of equalization to equalize real property values to conform to their fair cash value. The Board's decision to lower valuations below their fair cash values violates the dictates of these authorities.

§21 The Board's constitutional argument is without merit. The uniformity provision of the Oklahoma Constitution has not been violated, because this Court has held that the uniformity provision relates to the rate of taxation and not to the valuation of property, Blake v. Young. The Equal Protection Clause of the Fourteenth Amendment has not been violated because, as we said in Melvin v. Dunn, revaluing property in different years does not deny the taxpayer equal protection.

§22 The judgment of the trial court is affirmed.

§23 DOOLIN, C.J., HARGRAVE, V.C.J., and HODGES, LAVENDER, SIMMS, WILSON and SUMMERS, JJ., concur.

§24 OPALA and KAUGER, JJ., concur in part; dissent in part.

Footnotes:

1 A. Each county assessor shall commence, immediately if possible, but no later than January 1, 1969, a comprehensive program of revaluation of all taxable property within his respective county. Such program shall progress at a rate which will result in the revaluation of all taxable property within the county before January 1, 1972. Each assessor shall thereafter maintain an active and systematic program of revaluation on a continuous basis, and shall establish a revaluation schedule which will result in revaluation of all taxable property within the county at least once each five (5) years. A copy of such revaluation schedule showing the time and procedures to be followed in completing the first revaluation of property in his county by January 1, 1972, shall be filed by each assessor with the Oklahoma Tax Commission before October 15, 1968.

Note: This section has been amended effective October 1, 1984. This amendment would not be applicable to this case nor does it alter our holding herein.
¶0 This is an appeal by both parties from an order entered by the trial court following our grant of a writ of mandamus that directed the trial court to determine what amounts, if any, Kansas City Life Insurance Company owed on a judgment for $1,000,000.00 actual damages and $20,000,000.00 punitive damages entered against Billy D. Stearman. The trial court had at first refused to rule on the issue and directed the parties to seek a writ of mandamus from this Court that would direct the trial court how to rule on the issue. Both parties sought such a writ, and we issued a writ of mandamus, but declined to tell the trial court how to rule on the issue in advance of the trial court considering it. The trial court then entered judgment against Kansas City Life based on the Stearman judgment. The trial court ordered the amount of the punitive damages portion of the Stearman judgment payable by Kansas City Life reduced to $1,000,000.00. Kansas City Life appeals from the entry of any part of the Stearman judgment against it, and the Pelters appeal from the reduction of the $20,000,000.00 punitive damages award to $1,000,000.00. The Pelters move to dismiss Kansas City Life's appeal as frivolous.

MOTION TO DISMISS DENIED; TRIAL COURT JUDGMENT REVERSED AND REMANDED WITH INSTRUCTIONS.

Gerald P. Green, Haven Tobias, Oklahoma City, Oklahoma, For Appellant.


WATT, Justice.
¶1 This is an appeal by defendant, Kansas City Life, from the trial court's order imposing liability against Kansas City Life on a verdict and judgment entered against Kansas City Life's former agent, Billy Stearman. Plaintiffs, the personal representatives of the estate of Leora Pearl Pelter, deceased, also appeal because the trial court reduced the amount of punitive damages in the Stearman judgment from $20,000,000.00 to $1,000,000.00. For the reasons discussed in the balance of this opinion we hold that the trial court erred both in reducing the amount of punitive damages in the Stearman judgment, because it was final, and in imposing liability against Kansas City Life on the Stearman judgment, because it was against Stearman alone.

FACTS AND PROCEDURAL BACKGROUND

¶2 In March 1992, the personal representatives of Leora Pearl Pelter, deceased, brought suit on behalf of the Pelter estate against Kansas City Life Insurance Company claiming breach of a life insurance contract on the life of Mrs. Pelter's husband. The personal representatives are Mrs. Pelter's daughters. The Pelters alleged bad faith and the intentional infliction of emotional distress. The Pelters also sued Billy D. Stearman, who had been Kansas City Life's agent. Kansas City Life counterclaimed against Stearman alleging fraud, conversion, and embezzlement. Kansas City Life also sought indemnification from Stearman for any amounts Kansas City Life might be found to owe the Pelters.

¶3 Billy Stearman did not appear at the trial of the case, and the trial court directed a verdict against him on liability, for both the Pelters and Kansas City Life. The jury returned a verdict on April 8, 1994. The verdict form used by the jury was unusual, but was not objected to by either party. In it, liability and damages were assessed separately against Kansas City Life and Stearman. A separate judgment was entered against each defendant in the journal entry of judgment signed by the trial court. The form of the journal entry of judgment was approved by counsel for both parties.

¶4 Following the trial court's entry of judgment against it, Kansas City Life appealed, and on January 19, 1996 the Court of Civil Appeals reduced the punitive damages award against Kansas City Life from $10,000,000.00 to $500,000.00, but affirmed the judgment against Kansas City Life in all other respects. Both Kansas City Life and the Pelters sought certiorari and we denied both petitions for certiorari on May 15, 1996. The judgment as modified by the Court of Civil Appeals against Kansas City Life is now final, mandate having issued on June 28, 1996.

¶5 Upon remand of the case from the Court of Civil Appeals the Pelters sought to have liability imposed on Kansas City Life for the Stearman judgment. The trial court refused to rule on the issue and directed the parties to seek a writ of mandamus from this Court that would direct the trial court how to rule on the issue. Both parties sought such a writ, and we issued a writ of mandamus, but declined to tell the trial court how to rule on the issue in advance of the trial court considering it.

¶6 The trial court conducted the hearing we ordered it to hold and on November 15, 1996 entered an "Order Pursuant to Mandamus." In its order the trial court reduced the amount of the punitive damages awarded in the Stearman judgment to $1,000,000.00, and held that Kansas City Life was liable to pay it and the $1,000,000.00 in actual damages originally awarded against Stearman. The trial court also entered judgment for the Pelters and against Kansas City Life for the Kansas City Life judgment in the amounts called for by the Court of Civil Appeals: $550,000.00, actual and $500,000.00 punitive, plus interest and attorneys' fees.

ISSUES

¶7 There are three issues to be resolved in this appeal:

1. Should Kansas City Life's appeal be dismissed as frivolous?
2. Did the trial court err in reducing the punitive damages portion of the Stearman judgment from $20,000,000.00 to $1,000,000.00?
3. Did the trial court err in imposing liability for the Stearman judgment on Kansas City Life?

We answer "no" to the question presented in Issue I, and "yes" to the questions presented in Issues II and III.

DISCUSSION

I.

¶8 The Pelters move to dismiss Kansas City Life's appeal as frivolous. The 14th Amendment to the United States Constitution is the only authority cited in support of their motion. The Pelters claim that because Kansas City Life's responsibility for Stearman's wrongful acts has been established under the doctrine of respondeat superior, Kansas City Life's appeal on the ground that it is not responsible for the Stearman judgment is frivolous, and to allow it to go forward violates their due process rights under the 14th Amendment. For the reasons set forth in Part III of this opinion we hold that Kansas City Life's appeal is not frivolous and deny the Pelters' motion to dismiss it.

II.

¶9 The Pelters contend that the trial court lacked jurisdiction to modify the Stearman judgment. We agree, but for different reasons than those the Pelters advance. The Stearman judgment, say the Pelters, "had been affirmed on appeal." For the reasons set forth in Part III of this opinion, we hold that the Stearman judgment was not considered by the Court of Civil Appeals in Kansas City Life's appeal of the judgment against it because Stearman did not appeal from the judgment. The Stearman judgment was entered on May 12, 1994 and was final after June 11, 1994 because no appeal from its terms was taken.

¶10 Because the Stearman judgment was final the trial court was without power to modify it except as provided for in 12 O.S. Supp 1994 § 1031.1 or 12 O.S. 1991 § 1031. Neither party contends that grounds exist for modifying the Stearman judgment under either § 1031.1 or § 1031, [957 P.2d 1185] and Kansas City Life agrees in its briefs that the Stearman judgment was final long before the trial court purported to modify it. The law is clear on this point:

. . . after the period of time permitting the court to modify the judgment on its own motion expires, the court is without discretion or jurisdiction to vacate or modify a judgment which is not void on its face. Unless there is substantial compliance with the provisions of the statutes prescribing grounds upon which the district court has power to vacate or modify its own judgment or orders, the statutory power of the court ceases at the expiration of the time designated by statute.

. . . .

When a matter has once passed to final judgment without fraud, or collusion, in a court of competent jurisdiction, it has become res judicata. The same cause of action between the parties or their privies cannot be reopened and subsequently reconsidered.

[Emphasis added.] American Bank of Oklahoma v. Adams, 1973 OK 88, 514 P.2d 1191, 1193. Thus, the trial court lacked authority to modify the Stearman judgment, and erred when it purported to do so.

III.

¶11 Kansas City Life contends that the Stearman judgment is separate and distinct from the judgment entered against Kansas City Life, and that Kansas City Life is, therefore, not responsible for the Stearman judgment. We agree.
The Language of the Stearman Judgment Unambiguously Shows That Only Stearman Is Liable under its Terms.

¶12 The language of the two judgments contained in the trial court's May 12, 1994 journal entry is unambiguous: One judgment was entered against Kansas City Life, the other against Stearman. Both judgments followed the form of verdict submitted to and returned by the jury. The verdict form was submitted to the jury and the verdict was received in open court without objection, and the form of the journal entry of judgment was approved by both parties. There is no indication in the journal entry of judgment that Kansas City Life was to be responsible for the separate and distinct Stearman judgment. "Only if a judgment is ambiguous on the face of the record may the court 'construe' it." Dickason v. Dickason, 1989 OK 24 ¶ 11, 607 P.2d 674, 677.

The Stearman Judgment Was Not Before the Court of Civil Appeals and its Opinion Did Not Address Whether Kansas City Life Would Be Liable on the Stearman Judgment.

¶13 The Pelters claim in their brief that the Court of Civil Appeals in its opinion "specifically found that KCLIC [Kansas City Life] had waived its right to appeal its vicarious (respondeat superior) liability by failing to raise the issue on appeal." In support of this contention the Pelters refer to the Court of Civil Appeals's holding that the trial court had not erred in denying Kansas City Life's liability to the Pelters for the tort of outrage because the trial court had directed a verdict against Stearman for the tort of outrage. In a footnote, the Court of Civil Appeals said, "A consideration of the verdict form coupled with the instructions given the jury leads us to conclude [that] it is far from clear that the jury predicated Insurer's liability in this action on its own tortious acts."

¶14 While the Court of Civil Appeals found that Kansas City Life was liable for Stearman's acts on the theory of respondeat superior, its holding says nothing about whether Kansas City Life should be liable on the Stearman verdict. The Court of Civil Appeals's discussion on this score was made solely in aid of its decision that Kansas City Life was liable to the Pelters on Kansas City Life's own judgment based on Kansas City Life's respondeat superior responsibility for Stearman's actions.

¶15 The Court of Civil Appeals did not address the issue before us now: whether Kansas City Life is, or is not, liable to the Pelters on the Stearman judgment. Indeed, the parties did not, and could not, ask it to do so because the Stearman judgment was final. The Court of Civil Appeals described the [957 P.2d 1186] verdict and judgment for $500,000.00 actual and $10,000,000.00 punitive damages as having been "against insurer." The Court of Civil Appeals then described the verdict and judgment for $1,000,000.00 actual and $20,000,000.00 punitive damages as having been "against Stearman." Thus, there is nothing in the Court of Civil Appeals opinion to support a finding that it addressed whether Kansas City Life could be held liable for the Stearman judgment.

Oklahoma Law Allows a Plaintiff to Obtain Separate Judgments Against a Principal and Agent, Although the Principal's Liability Is Based Solely on the Agent's Acts. Liability, Therefore, May Not Be Imposed Against The Principle, on a Judgment Against the Agent Alone.

¶16 The Pelters cite no authority, and we have been unable to find any, that authorized the imposition of liability against a party under the terms of a judgment that did not make that party expressly liable. The Pelter's claim that the jury's verdict was a single general verdict, and that Kansas City Life is liable under its terms, citing Bane v. Anderson, Bryan & Co., 1989 OK 140, 786 P.2d 1230.1. 1235. Bane does not apply to the facts of this appeal.

¶17 In Bane we interpreted a verdict that imposed joint and several liability for a single damage award against multiple defendants. We noted that such a verdict was general in nature and imposed joint and several liability against all defendants for the amount awarded by the jury. Here, in contrast to Bane, the
jury returned a verdict for separate amounts against Kansas City Life and Stearman. The verdict imposed individual, not joint, liability. There were two verdicts, one against Kansas City Life, and the other against Stearman. It is this critical distinction that defeats the Pelter's claim that Kansas City Life should be held liable on the Stearman judgment.

¶18 In Culie v. Arnett, 1988 OK 134 ¶ 10, 765 P.2d 1203, 1206. Culie sued an employee, Arnett, who was driving his employer vehicle, and the employer for damages resulting from an automobile accident. During the litigation, Arnett's employer sought bankruptcy protection, and plaintiffs took judgment against Arnett only. Culie then garnished the employer's liability insurance carrier, claiming that the res judicata relationship between Arnett and the employer made the insurance carrier liable to Culie on its policy. We rejected the contention saying:

. . . Culie sought to impose on the insurer the employer's alleged liability based on respondeat superior without having first obtained a judgment against the employer. Neither the recitation of the judgment that Arnett was in the employer's service when harm occurred nor Culie's mere showing in the garnishment proceeding that Arnett was employed by the insured and was driving his employer's vehicle when the collision occurred establishes the employer's respondeat superior liability. . . .

[Citations omitted.]

¶19 In Employers Cas. Co. v. Barnett, 205 Okla. 73, 235 P.2d 685 (1951) judgment was entered in the trial court against an employer on the theory of respondeat superior, but not against the employer's servant, whose primary negligence caused the plaintiff's injuries. There we held that the judgment against the master was valid and enforceable, despite the fact that no judgment had been entered against the servant, because the plaintiff's right to proceed against the master alone was distinct from his right to proceed against the servant. In so holding we quoted with approval from the annotators comments following the A.L.R. report of Sherwood v. Huber & Huber Mtr. Exp. Co., 286 Ky. 775, 151 S.W.2d 1007, 135 A.L.R. 263, 271 (1941):

. . . The rule appears to be quite well established that a plaintiff may bring separate actions against a master and his servant, or a principal and his agent, to recover for the negligence of the servant or agent, where the master's or principal's only responsibility is derivative. . . .

¶20 Interpreted together, Culie and Barnett show that the Pelters were entitled under Oklahoma law to obtain separate judgments against Kansas City Life and Stearman, and did so. Culie and Barnett also show that this is so despite the fact that [957 P.2d 1187] Kansas City Life's liability was based on respondeat superior. Thus, Kansas City Life cannot be held liable on the Stearman judgment, because that judgment was final and clearly imposed liability on Stearman alone.

CONCLUSION

¶21 The Stearman judgment was final long before the trial court entered its November 15, 1996 order. The Stearman judgment unambiguously assessed liability against Stearman, and not against Kansas City Life. Thus, the trial court lacked jurisdiction to either alter the amount owed on, or to hold Kansas City Life liable for, the Stearman judgment. The result is not changed by the fact that Kansas City Life's liability was based on respondeat superior. The trial court is instructed to enter an order consistent with this opinion.

MOTION TO DISMISS DENIED; TRIAL COURT JUDGMENT REVERSED AND REMANDED WITH INSTRUCTIONS.

¶22 SUMMERS, V.C.J., HODGES, LAVENDER, SIMMS, HARGRAVE, OPALA, and WATT, JJ. - concur.
FOOTNOTES

1 The jury returned its verdict in the form shown below. The underlined portions of the verdict were filled in by hand.

VERDICT FORM

We, the jury, empaneled and sworn in the above entitled cause, do, upon our oath, find the issues in favor of the Plaintiffs and against Defendant, Kansas City Life Insurance Company, and fix the dollar amount of their actual damages in the sum of $Five hundred Thousand and punitive damages in the amount of $Ten Million.

We, the jury, empaneled and sworn in the above entitled cause, do, upon our oath, find the Court has directed a verdict on the issue of breach of contract in favor of the Plaintiffs and against Defendant, Kansas City Life Insurance Company, in the amount of $25,000.00 and fix the dollar amount of their compensatory damages in the sum of $Twenty Five Thousand.

We, the jury, empaneled and sworn in the above entitled cause, do, upon our oath, find the Court has directed a verdict on the issue of breach of contract in favor of the Plaintiffs and against Defendant, Billy D. Stearman and fix the dollar amount of their actual damages in the sum of $One Million and punitive damages in the amount of $Twenty Million.

[Verdict form signed by ten jurors.]

2 The journal entry of judgment had attached as an exhibit the verdict form submitted by the jury. The ordering part of the journal entry states:

Accordingly, the Court having found the verdict to be in proper form, duly accepts the jury verdict and renders judgment thereon.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED by the Court that the plaintiffs, Nita Charlene Pelter Cox and Verna Leann Pelter Graybill, Personal Representatives of the Estate of Leora Pearl Pelter, deceased, are granted judgment against the defendant Kansas City Life Insurance Company in the principal sum of $550,000.00, plus prejudgment interest on $500,000.00, in the amount of $85,721.27, for a total of $635,721.27, plus punitive damages in the amount of $10,000,000.00, for a total of $10,635,721.27, all of which shall accrue post-judgment interest from April 8, 1994, at the annual statutory rate which begins at 6.99% per annum for 1994 (currently being $2,036.81 per diem) until paid.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED by the Court that the plaintiffs, Nita Charlene Pelter Cox and Verna Leann Pelter Graybill, Personal Representatives of the Estate of Leora Pearl Pelter, deceased, are granted judgment against the defendant Billy D. Stearman in the principal sum of $1,000,000.00, plus punitive damages in the amount of $20,000,000.00, all of which shall accrue post judgment interest from April 8, 1994, at the annual statutory rate which begins at 6.99% per annum for 1994 (currently being $2,036.81 per diem) until paid.
IT IS FURTHER ORDERED, ADJUDGED, AND DECREED by the Court that attorney fees and costs are reserved and to be presented upon application.

For all of which let execution issue.

Signed this 12th day of May, 1994.

s/ Alan R. Gottsch

THE HONORABLE ALAN R. GOTTSCH

Judge of the District Court

APPROVED AS TO FORM:

s/ W. C. Sellers, Jr.

W.C. "Bill" Sellers, Inc.,

Co-Counsel for Plaintiffs

s/ E.W. Shaw

Mitchell & DeClerck,

Attorneys for Defendant, Kansas City Life Insurance Company

3 Our order, after assuming original jurisdiction and issuing a writ of mandamus, directed that the trial court after notice and hearing determine "...if Kansas City Life may be held liable for the Stearman verdict in whole or in part..." We expressly stated that our "...writ requires respondent judge to act but does not tell him how to act or what judgments or amounts to enter, if any."

APPEAL FROM THE DISTRICT COURT OF WOODS COUNTY, OKLAHOMA; Honorale Alan R. Gottsch, Associate District Judge.


TRIAL COURT JUDGMENT AFFIRMED

Gerald P. Green, Haven Tobias, Oklahoma City, Oklahoma, For Appellant.

W.C. Sellers, Jr., Sapulpa, Oklahoma, For Appellees.

WATT, Justice.

¶ 1 This is the third appeal between the parties in this matter. Appellant, Kansas City Life, moved that this Court retain this appeal on the ground that the Court had retained and decided an earlier appeal of the matter, Cox v. Kansas City Life, 1997 OK 122, 957 P.2d 1181, decided October 7, 1997. We granted Kansas City Life's motion to retain the current appeal on September 24, 1998.

FACTS AND PROCEDURAL BACKGROUND

¶ 2 The facts and procedural background of this matter are delineated in Cox v. Kansas City Life, 1997 OK 122, 957 P.2d 1181, decided October 7, 1997. In that opinion we held that Kansas City Life was not liable on a separate verdict and judgment entered against Kansas City Life's agent, Billy Stearman for $2,193,599.90.
¶ 3 Previous to the appeal that gave rise to our earlier opinion in this matter, both parties sought and obtained a writ of mandamus from us, which directed the trial court to decide whether Kansas City Life was liable for the verdict and judgment against Stearman, which totaled $21,000,000.00.

¶ 4 On November 15, 1996 the trial court entered an “Order Pursuant to Mandamus” in which it ordered Kansas City Life to pay the $1,000,000.00 in actual damages awarded to the Pelters against Stearman, and $1,000,000.00 of the $20,000,000.00 in punitive damages awarded against Stearman, an amount totaling $2,193,599.90, including attorneys’ fees, costs, and interest. In the same order the trial court ordered Kansas City Life to pay the Pelters the portion of the verdicts against it that the Court of Civil Appeals had affirmed, $550,000.00 in actual damages and $500,000.00 in punitive damages, an amount totaling $1,466,494.21, including attorneys’ fees, costs, and interest through November 7, 1996.


¶ 6 The Pelters moved for judgment on Kansas City Life's supersedeas bond after we remanded the matter to the trial court in accordance with our October 7, 1997 opinion. Following a hearing on April 15, 1998, the trial court entered judgment, filed July 23, 1998, against Kansas City Life's supersedeas bond respecting post-judgment interest as follows:

Post judgment interest shall be paid from April 8, 1994 until January 1, 1998 at 6.99% then the post-judgment interest is added to 12 O.S. § 727 at 9.22% with reduction for payment made on April 14, 1998. Post-judgment interest is then added to the remaining unpaid judgment at the end of each subsequent year with the new yearly interest rate then applied to the total. . . .

Kansas City Life then brought this appeal.

¶ 7 The parties' disagreement in this appeal arises in part from differences in their interpretation of the post-judgment interest provision of the judgment entered by the trial court and of 12 O.S. Supp. 1997 § 727. The relevant portion of the judgment entered by the trial court on May 12, 1994, provided that post-judgment interest shall accrue "from April 8, 1994, at the annual statutory rate which begins at 6.99 percent per annum for 1994. . . ." [Emphasis added.]

¶ 8 Title 12 O.S. Supp. 1991 § 727.J provides, ". . . Effective January 1, 1998, the method for computing postjudgment interest prescribed by this section shall be applicable to all judgments remaining unpaid rendered prior to January 1, 1998." Section 727.I, provides, ". . . interest shall be determined using a rate equal to the average United States Treasury Bill rate of the preceding calendar year as certified to the Administrative Director of the Courts by the State Treasurer on the first regular business day in January of each year, plus four percentage points."

¶ 9 Title 12 O.S. Supp. 1997 § 727.C provides the method by which post-judgment interest shall be computed.¹ The parties agree that before the 1997 amendments to § 727 the post-judgment interest rate remained at the rate in effect when the judgment was entered and did not allow for the compounding of interest, that is interest on accrued interest.

¶ 10 The 1997 amendment to § 727 changed the manner in which post-judgment interest accrues on judgments in two ways. First, under the 1997 amendment, the interest on the judgment is to be recomputed on 1 January of each year the judgment remains unpaid, whereas before the 1997 amendment the interest rate in effect when the judgment was entered remained the same regardless of how long the judgment remained unpaid. Second, accrued but unpaid interest now bears interest, whereas before the 1997 amendment only unpaid principal bore interest.
¶ 11 On April 14, 1998 Kansas City Life paid $1,468,234.13 to the Pelters, which the parties agree represented payment of the judgment in full, including interest, through November 15, 1996. The dispute between the parties arises because (1) the trial court's judgment against Kansas City Life's supersedeas bond following the April 15, 1998 hearing, filed July 23, 1998, assessed the part of the post-judgment interest that accrued from and after January 1, 1998 in accordance with the 1997 amendments to 12 O.S. § 727 and (2) because Kansas City Life claims that no interest should be held to accrue on the judgment against it after November 15, 1996, the date of the trial court's Order Pursuant to Mandamus.

¶ 12 The trial court determined that interest would be allowed on the principle amount of the judgment only at the statutory rate of 6.99 percent for the year 1994 from the date of the verdict, April 8, 1994, through December 31, 1997. The trial court then applied the 1998 statutory interest rate, 9.22 percent, to both the principle and the accrued interest on the judgment, effective January 1, 1998. Thus, the amount of post-judgment interest owed under the trial court's judgment was $130,308.23 through April 15, 1888, with interest to accrue thereafter on both principle and interest in accordance with the 1997 amendment to 12 O.S. § 727.

¶ 13 Kansas City Life appeals on the ground that post-judgment interest should not be allowed after November 15, 1996 because the trial court held on that date that, as a matter of law, Kansas City Life's bond "is subject to liability" and that "execution shall issue and collection is allowed." Kansas City Life also contends that equity should be invoked to prevent the Pelters from collecting interest after November 15, 1996 because the Pelters failed to levy execution on the judgment rendered by the trial court against Kansas City Life. For the reasons discussed below we find that the trial court correctly applied 12 O.S. Supp. 1997 § 727 and also correctly rejected Kansas City Life's contention that no interest on the judgment against it should accrue after November 15, 1996.

¶ 14 ISSUES

I. Was post-judgment interest limited to the rate set by law by the statute in force when the judgment was entered in 1994, 6.99 percent, so that the Pelters are not entitled to the benefit of either compound interest or a fluctuating rate of interest as a matter of law?

II. Are the Pelters prohibited from recovering interest after November 15, 1996 because of either operation of law or on equitable principles?

We answer "no" to each question.

DISCUSSION

I.


¶ 15 Kansas City Life argues that the rate of interest in effect when the judgment against it was entered, 6.99 percent, may not be altered. For this proposition Kansas City Life relies on the following language in Timmons v. Royal Globe Insurance Co., 1985 OK 76 ¶ 13, 713 P.2d 589:

... No term of a judgment may be affected by after-enacted legislation. To hold otherwise would undermine the constitutionally-shielded concept of an "accrued" or
vested" right in the adjudicated obligation. After-passed enactments can neither destroy nor alter that right. . . .

[Footnote omitted.]

¶ 16 *Timmons v. Royal Globe Insurance Co.* does not support Kansas City Life's claim that the trial court erred. The trial court's judgment entered on May 12, 1994 provided that post-judgment interest should accrue "from April 8, 1994, at the annual statutory rate which begins at 6.99 percent per annum for 1994. . . ." [Emphasis added.] It is thus clear that the trial court intended that interest not be necessarily limited to 6.99 percent but was to be governed by the terms of 12 O.S. § 727. In *Timmons*, however, the trial court's judgment expressly limited post-judgment interest to the rate in effect when judgment was entered.

¶ 17 There is another reason why *Timmons* does not apply to this appeal. Here the trial court applied the new interest rate only prospectively after the passage of the 1997 amendments to 12 O.S. § 727. Those amendments showed that the legislature intended, for the first time, to make changes in the interest rate and compounding apply prospectively. In *Traczyk v. Traczyk*, 1995 OK 22 ¶ 24, 891 P.2d 1277, we held that 12 O.S. § 727 should be interpreted so that "the rate of interest applied to judgments pursuant to § 727(B) is to continue for the life of the judgment." Now, however, 12 O.S. Supp. 1997 § 727 provides, ". . . Effective January 1, 1998, the method for computing postjudgment interest prescribed by this section shall be applicable to all judgments remaining unpaid rendered prior to January 1, 1998." The trial court's judgment correctly followed the current statutory mandate by leaving the 6.99% interest rate in effect through December 31, 1997 and applying the new method of computation called for by the [983 P.2d 1029] 1997 amendments only to interest accruing from and after January 1, 1998.

¶ 18 Kansas City Life also claims that the trial court's decision to change the interest rate from 6.99 percent in accordance with the 1997 amendments to 12 O.S. § 727 would amount to a relitigation of the same cause of action between the parties and thus violate the constraints of *res judicata*. We disagree. We find unconvincing Kansas City Life's argument that the trial court's decision to apply a later amendment to the post-judgment interest statute was violative of *res judicata*, given that the trial court expressly stated in its original judgment that interest would accrue "at the annual statutory rate." Unlike the situation that obtained in *Timmons*, the trial court had no intention of limiting post-judgment interest to 6.99 percent where the legislature amended 12 O.S. § 727 in a way that showed its intention that a different rate of interest would obtain beginning 1 January 1998.

II.

THE PELTERS ARE NOT PROHIBITED FROM RECOVERING INTEREST AFTER NOVEMBER 15, 1996 BECAUSE OF EITHER OPERATION OF LAW OR ON EQUITABLE PRINCIPLES.

¶ 19 Kansas City Life contends that the Pelters are not entitled to any post-judgment interest after November 15, 1996 because the trial court ruled on that date that Kansas City Life's bond "is subject to liability" and that "execution shall issue and collection is allowed. Kansas City Life's contention is unconvincing because the November 15, 1996 order ordered Kansas City Life to pay the Pelters an additional amount totaling $1,000,000.00 in actual damages and $1,000,000.00 of the $20,000,000.00 in punitive damages that the jury had awarded against Kansas City Life's agent, Stearman. Both parties appealed from the November 15, 1996 judgment, Kansas City Life on the ground that it was not liable for any part of the Stearman verdict and the Pelters on the ground that Kansas City Life should have to pay the entire $21,000,000.00 of the Stearman verdict.

¶ 20 Generally, "a party who voluntarily accepts benefits of a judgment waives the right to appeal." *Teel v. Public Service Co. of Oklahoma*, 1985 OK 112 ¶ 13, 767 P.2d 391. There are exceptions to this rule - an appeal in which it is only possible to receive a more favorable judgment, but not a less favorable one - *Teel*, 1985 OK 112 at ¶ 13. Nevertheless, we are not prepared to say that the circumstances of the Pelters' appeal were so clearly risk free that their failure to levy execution on the portion of their judgment
owed by Kansas City Life should be held to deprive them of post-judgment interest after November 15, 1996.

¶ 21 Kansas City Life also contends that allowing the Pelters interest would be inequitable under the circumstances of this case. We disagree. There is nothing inequitable about allowing the Pelters interest here. Had Kansas City Life been seriously enough concerned about the interest accruing on the judgment against it, it would only have had to make a tender after November 15, 1996 of the amount of the judgment and accrued interest owed and expressly left open the question of its liability on the Stearman verdict. Kansas City Life did not do so.

¶ 22 In a letter dated August 2, 1996, Kansas City Life offered to pay the entire amount of the portion of the jury's verdict against it that had been affirmed on appeal, plus attorneys' fees and interest, $1,445,619.24, "in exchange for a complete release and satisfaction of judgment and release of all claims of any kind against Kansas City Life by your clients." The Pelters' counsel, W.C. "Bill" Sellers, responded to Kansas City Life's settlement offer in a letter dated August 7, 1996, which stated. "We appreciate your offer of settlement at $21,445,619.24 for a full release and satisfaction of the judgment."

¶ 23 The Pelters then levied execution on Kansas City Life's supersedeas bond, including the entire $20,000,000.00 amount of the punitive damages judgment against Stearman. The trial court quashed the Pelters' execution in response to Kansas City Life's motion.

¶ 24 [983 P.2d 1030] It was the hearing following the quashing of the Pelter's execution on Kansas City Life's bond that gave rise to the trial court's order of November 15, 1996, which rendered judgment for the Pelters on the Kansas City Life judgment in the amount of 1,466,494.21. The trial court also rendered judgment against Kansas City Life on the Stearman judgment in the total amount of $2,193,599.90, which judgment we later reversed in Cox v. Kansas City Life, 1997 OK 122, 957 P.2d 1181.

¶ 25 The conduct of the parties' counsel makes clear the level of hostility and misunderstanding between them. Kansas City Life clearly had no intention of paying the portion of the verdict the jury had awarded against Kansas City Life without, at the same time, obtaining a release of liability on the Stearman verdict. Further, it seems likely that had the Pelters levied execution on Kansas City Life's bond for only the amount of Kansas City Life's liability, Kansas City Life would have claimed that the Pelters' had waived their right to appeal the Stearman portion of the judgment. Indeed, for the Pelters' counsel to have levied execution on the Pelters' judgment against Kansas City Life would have been foolhardy. Consequently, we are unwilling to hold that the Pelters decision not to seek judgment on Kansas City Life's bond for the portion of the judgment entered against Kansas City Life deprived the Pelters of their right to interest that accrued after November 15, 1996.

¶ 26 Kansas City Life admits that there is no Oklahoma authority directly in point, but relies on Overbeek v. Heimbecker, 101 F.3d 1225 (7th Cir. 1996) in support of its claim that allowing the Pelters post-judgment interest after November 15, 1996 would be inequitable. Overbeek is inapposite to the facts of this appeal. In Overbeek the Court of Appeals affirmed the trial court, which had refused to allow interest on a $25,000.00, the policy limits, judgment against the defendant's insurance carrier. There, the insurer had offered to pay its policy limits on thirteen separate occasions, and occasionally had offered to pay double its policy limits for a release. The carrier began making these offers before trial. Plaintiff's counsel consistently refused to accept the carrier's offers.

¶ 27 There was never any serious question in Overbeek that the insurance carrier could be liable for any more that its policy limits. Here, however, the question of Kansas City Life's liability on the Stearman verdict was open until October 7, 1997, when we decided the matter in Cox v. Kansas City Life, 1997 OK 122, 957 P.2d 1181. Indeed, the trial court imposed liability against Kansas City Life on the Stearman verdict in its November 15, 1996 Order Pursuant to Mandamus, entered shortly after Kansas City Life had made its settlement offer to the Pelters.
CONCLUSION

¶ 28 The trial court correctly applied 12 O.S. § 727 in the judgment filed July 23, 1998 and there is no reason, either in law or in equity, to refuse the Pelters post-judgment interest after November 15, 1996.

TRIAL COURT JUDGMENT AFFIRMED.


¶ 30 SIMMS, J. - concurs in part, dissents in part.

¶ 31 KAUGER, J. - recused.

FOOTNOTES

1 In relevant part, § 727.C, as amended in 1997, provides:

. . . Beginning on the first day of January of the next succeeding calendar year until the end of that calendar year, or until the judgment is paid, whichever first occurs, the judgment, together with the postjudgment interest previously accrued, shall bear interest at the rate in effect for judgments rendered during such calendar year as certified by the Administrative Director of the Courts pursuant to subsection I of this section. For each succeeding calendar year, or part of a calendar year, during which a judgment remains unpaid, the judgment, together with postjudgment interest previously accrued, shall bear interest at the rate in effect for judgments rendered during such calendar year as certified by the Administrative Director of the Courts pursuant to subsection I of this section. A separate computation using the interest rate in effect for judgments as provided by subsection I of this section shall be made for each calendar year, or part of a calendar year, during which the judgment remains unpaid in order to determine the total amount of interest for which the judgment debtor is liable. The postjudgment interest rate for each calendar year, or part of a calendar year, a judgment remains unpaid shall be multiplied by the original amount of the judgment, including any prejudgment interest, together with postjudgment interest previously accrued. Interest shall accrue on a judgment in the manner prescribed by this subsection until the judgment is satisfied or released.
¶0 The plaintiff/appellant, Tulsa County Assessor (Assessor), submitted two budgets totaling $5,775,169 for the 2002-2003 fiscal year to the plaintiff/appellant, Tulsa County Budget Board (Budget Board): a general budget of $2,605,330 and a visual inspection budget of $3,169,835. The Budget Board approved both requests submitting them to the defendant/appellee, Tulsa County Excise Board (Excise Board), for review. Although the Excise Board agreed that the total amount of the Assessor's combined budgets was reasonable, it reduced the visual inspection budget by $1,889,835 allowing $1,280,000 for the visual inspection program and recommending that the funding cut be included in the Assessor's general budget. The Board of County Commissioners of Tulsa County (County Commissioners) joined the Budget Board and the Assessor as plaintiffs/appellants requesting the trial court to issue either a writ of mandamus directing the Excise Board to restore and approve the visual inspection budget to $3,169,835 or a temporary injunction enjoining the Excise Board from obstructing the Assessor's mandatory duties. Various Tulsa County School Districts (School Districts) intervened. Following a hearing, the trial judge, Honorable Deborah C. Shallcross, found that the Excise Board had authority to review the Assessor's budget and that the visual inspection budget's reduction was not arbitrary or capricious. The trial judge denied requests to amend the petition to require the School Districts to place the excluded $1,889,835 in their respective budgets. Having retained the cause, we hold that: 1) the Excise Board has discretion in
resolving funding disputes concerning the visual inspection budget. Our determination is supported by: the clear, explicit, mandatory and unmistakable language of 68 O.S. 2001 §2822(C) authorizing the Excise Board to resolve funding disputes related to the visual inspection program; and Clay v. Independent School Dist. No. 1 of Tulsa County, 1997 OK 13, ¶31, 935 P.2d 294, providing that the Excise Board has authority to resolve funding disputes concerning the visual inspection budget.; 2) the evidence presented does not demonstrate an abuse of discretion in the Excise Board's shift of personnel costs from the visual inspection to the regular budget; and 3) because both the statutory scheme and validly promulgated administrative rules clearly contemplate that valuation will be included in the visual inspection budget, the Excise Board abused its discretion in eliminating all valuation costs from the visual inspection budget.

AFFIRMED IN PART; REVERSED IN PART; AND REMANDED.

Robert A. Nance, Gretchen M. Schilling, Oklahoma City, Oklahoma, for Plaintiffs/Appellants. Scott D. Boughton, Assistant Attorney General, Oklahoma City, Oklahoma, for Defendants/Appellees. J. Douglas Mann, Jerry A. Richardson, Oklahoma City, Oklahoma, for Intervenors/Defendants/Appellees.

KAUGER, J.:

¶1 The issues presented are: 1) whether the defendant/appellee, Tulsa County Excise Board (Excise Board), has authority to review the budget of the plaintiff/appellant, Tulsa County Assessor (Assessor); and 2) if so, whether the Excise Board abused its discretion or acted arbitrarily or capriciously in reducing the visual inspection budget. We determine that the Excise Board may resolve funding disputes concerning the visual inspection budget. We also determine that the evidence presented does not demonstrate an abuse of discretion in the Excise Board's shift of personnel costs from the visual inspection to the regular budget. Nevertheless, the Excise Board acted arbitrarily in eliminating all valuation costs from the visual inspection budget.

FACTS

¶2 In fiscal matters, Tulsa County operates under the County Budget Act (Budget Act), 19 O.S. 2001 §1401, et seq. The Budget Act requires the plaintiff/appellant, Tulsa County Budget Board (Budget Board), to prepare a budget for all county funds. The Budget Board submits all budgets to the Excise Board for examination and approval. The Excise Board has authority to strike or reduce any unlawfully budgeted amount.

¶3 Assessors are required to conduct a comprehensive countywide program for the individual visual inspection of all taxable property within their respective counties. Under the program, all taxable property must be visually inspected once every four years. The budget for the program is prepared separately from the Assessor's regular budget and both are submitted to the Budget Board for consideration.

¶4 For fiscal year 2002-2003, the Budget Board approved the Assessor's general budget in the amount of $2,605,330 and a visual inspection budget of $3,169,835. It is undisputed that the total dollar amount of the combined budgets is reasonable and necessary for operation of the Assessor's office.

¶5 Both of the proposed budget amounts were submitted to the Excise Board for approval. As mill fund recipients and entities responsible for funding of the visual inspection budget, the school districts appeared before the Excise Board on June 28, 2002, to protest the budget as excessive. A motion to approve the Assessor's budgets was tabled.

¶6 Following the June meeting, Byron Burke, as Chairman of the Excise Board (Chairman), questioned the nature of the visual inspection budget and the items included in the program. In comparing figures between Oklahoma County and Tulsa County, Burke's inquiries revealed that, over a four-year period,
Tulsa County spent $4.6 million more than Oklahoma County to inspect 42,500 fewer parcels -- Oklahoma County budgeted $7.11 million to visually inspect 276,000 properties while Tulsa County expended $11.47 million to inspect 233,500 locations. Oklahoma County's per-parcel inspection cost was $25.75 as compared to a per-parcel inspection cost of $49.14 in Tulsa County. An analysis of the salaries included in the Tulsa County budget revealed that: 1) the highest paid employees had been placed in the visual inspection program and that the lower salaried employees were listed in the general budget; 2) although under 68 O.S. §2823(C), salaries may be prorated between the general budget and visual inspection program, several appraisers who did both visual inspection work and had general office duties were being paid solely out of the visual inspection budget; and 3) an employee's function, or assignment, did not control the budget from which salaries were drawn.

After the Assessor informed the Excise Board that statutory law provided no clear guidance as to the separation of charges between the visual inspection and general budgets and that the respective excise boards and assessors in the state's seventy-seven counties could not agree on which charges belong in either budget, guidance was sought from the Oklahoma Tax Commission (Tax Commission). Although 68 O.S. 2001 2820(C) and Tax Commission Rules require that the Assessor submit the visual inspection plan to the Tax Commission for approval, testimony elicited indicates that the Tax Commission reviews the plan only to determine whether it contains the minimum elements to accomplish the required inspections. Furthermore, the Tax Commission is largely unconcerned with the actual budgetary amount -- if the monies allocated are adequate to accomplish the plan's goals. Finally, in the Tax Commission's report to the Legislature, it recommended that the minimum number of employees necessary to carry out the visual inspection program for Tulsa County as twenty-two while the Assessor's payroll records indicate that fifty-five employees would be paid out of the visual inspection budget.

On July 9, 2002, the Excise Board adopted a revised budget for the Assessor -- cutting $1,889,835 from the visual inspection budget and recommending that the Budget Board fund the cut to the Assessor's budget in another manner, i.e. by adding the amount to the Assessor's general budget. In making the decision to adjust the visual inspection budget, the Excise Board approved the inclusion of salaries for thirty-two employees -- ten more than recommended as a minimum number by the Tax Commission. It struck all expenses related to valuation -- a budgetary item traditionally included in all of the seventy-seven county assessors' visual inspection budgets.

The Budget Board, County Commissioners and Assessor filed a petition for writ of mandamus and request for declaratory judgment and injunctive relief in the district court on September 24, 2002. On October 9, 2002, various Tulsa County school districts (School Districts) intervened. The matter was tried to the court on December 6, 2002. The trial judge, Honorable Deborah C. Shallcross, issued an order on December 26, 2002, denying the request for a writ of mandamus or injunction and refusing to allow an amendment to the petition requesting that the school districts be required to place the originally computed reimbursement amounts for the visual inspection program in their respective budgets. In so ruling, the trial court found that the Excise Board: had final approval authority over the Assessor's budget; exercised its discretion in reviewing the budget; and did not act in an arbitrary or capricious manner. Pursuant to 12 O.S. 2001 §990.5, the order stands stayed without the execution of a supersedeas bond.

On January 24, 2003, the Budget Board, the County Commissioners and the Assessor appealed requesting that the cause be retained. We retained the cause on March 14, 2003. On May 22, 2003, the court-ordered briefing cycle was completed.

I.

THE COUNTY EXCISE BOARD IS AUTHORIZED TO RESOLVE FUNDING DISPUTES RELATED TO THE VISUAL INSPECTION PROGRAM.
¶12 The Assessor submitted Tulsa County's proposed visual inspection plan to the Tax Commission for 2003-2006 on September 26, 2002. The plan was approved on November 14th. The County Commissioners and the Assessor argue that the statutory scheme limits the Excise Board's discretion in altering the visual inspection budget to upholding the visual inspection plan approved by the Tax Commission. The Excise Board and the School Districts contend that the statutory language does not support such an argument. We agree.

¶13 The Excise Board's general supervisory powers over the budgeting process are contained in 19 O.S. 2001 §1414. Under the statute, the Excise Board may strike and disregard any amounts deemed unlawful or reduce figures exceeding legally supported appropriations. Section 2820(C) of title 68 requires that county assessors submit their four-year visual inspection plans to the Tax Commission for approval. If those plans are found wanting, the Tax Commission may modify the plan to ensure the four-year cycle is completed and adequate property use samples are collected for valuation purposes. Budgeting disputes relating to the visual inspection program are specifically addressed in 68 O.S. 2001 §2822(C). The statute provides in pertinent part:

"... Any disputes as to the amount authorized to carry out the countywide visual inspection program shall be resolved by the county excise board; provided, the Oklahoma Tax Commission shall take such action as may be necessary to ensure that such amounts are used exclusively to carry out the countywide visual inspection program and that the allocation of such amounts does not serve to decrease other funds allocated to the office of county assessor." [Emphasis supplied.]

The Legislature has used clear and mandatory language in the statute stating that funding disputes shall be resolved by the Excise Board. Under the statute, the Tax Commission's role is limited to ensuring that -- once the excise board has made a funding determination -- amounts allocated by the excise board to the visual inspection program are used exclusively for the program's purpose and that funds so apportioned are not utilized to decrease the assessor's general obligation funds.

¶14 Clay v. Independent School Dist. No. 1 of Tulsa County, 1997 OK 13, 935 P.2d 294, like the instant cause, involved the visual inspection program in Tulsa County. In Clay, the Court was asked to determine whether school districts were required to pay the costs of the visual inspection program as budgetary items or whether the payment could be deducted from sinking funds. Although we held that payment could not be made from the school districts' sinking funds, we determined that an assessor could compel payment by filing an original action in the District Court for a writ of mandamus during the fiscal year, and, if necessary, for the amount to be included in the school district's budget allowing for recovery outside the fiscal year.

¶15 Clay also involved the authority of the Excise Board to determine the Assessor's budget. The school districts challenged the Assessor's placement of twenty-two employees in the revaluation budget. The school districts did not present evidence to show the Excise Board's abuse of discretion in approving the budget or in the trial court's upholding of the decision. Therefore, the school districts were denied relief. In doing so, this Court specifically recognized that "[T]he Excise Board has discretion in determining the budget of the Assessor."[26]

¶16 To adopt the County Commissioner's, the Budget Board's and the Assessor's position -- that the Tax Commission's approved plan governs funding disputes -- we would be required to read a nonexistent exception into the specific statutory mandate of 68 O.S. 2001 §2822(C) providing that it is the Excise Board which will resolve funding disputes relating to the visual inspection program. Additionally, we would have to ignore our decision in Clay v. Independent School Dist. No. 1 of Tulsa County, 1997 OK 13, 935 P.2d 294 recognizing the Excise Board's discretion in determining the Assessor's budget. We decline to do so. Instead, we determine that the Excise Board has discretion in resolving funding disputes concerning the visual inspection budget.
II.

¶17 THE EVIDENCE PRESENTED DOES NOT DEMONSTRATE AN ABUSE OF DISCRETION IN THE EXCISE BOARD'S SHIFT OF PERSONNEL COSTS FROM THE VISUAL INSPECTION TO THE REGULAR BUDGET.

¶18 Having concluded that the Excise Board has authority to review the Assessor's budget, we must now consider whether the Excise Board acted arbitrarily and whether the trial court abused its discretion in failing to give relief to the Budget Board, the County Commissioner and the Assessor. In doing so, we review the Excise Board's actions in moving employee salaries from the visual inspection budget to the Assessor's general budget and its deletion of all valuation costs from the visual inspection budget.

¶19 In cutting the number of employees' salaries to be included in the visual inspection budget, the Excise Board considered the minimum number of employees recommended by the Oklahoma Tax Commission -- ten field and twelve office personnel. Looking to the number of parcels requiring visual inspection under the program, the Excise Board doubled the number of recommended field personnel and kept the office personnel number at the recommended twelve. This left field personnel with the responsibility of inspecting approximately fifteen parcels per day as opposed to the twenty to twenty-five inspections the Assessor felt would be possible.

¶20 The Assessor admits that as many as four employees' salaries may have been listed for payment out of the visual inspection budget when they actually should have been paid out of the general budget. In addition, he conceded that in its 2001 report to the Legislature, the Tax Commission estimated that Tulsa County needed twenty-two employees to carry out the visual inspection program.

¶21 The Budget Board, the County Commissioners' and the Assessor had the burden of showing an abuse of discretion to obtain relief from the Excise Board's shift of employees from the proposed visual inspection budget to the Assessor's regular budget. They have not done so. Therefore, we affirm the trial court's decision upholding the Excise Board's shift of personnel payments from the visual inspection to the Assessor's regular budget.

III.

¶22 BOTH THE STATUTORY SCHEME AND VALIDLY PROMULGATED ADMINISTRATIVE RULES CLEARLY CONTEMPLATE THAT VALUATION WILL BE INCLUDED IN THE VISUAL INSPECTION BUDGET. THEREFORE, THE EXCISE BOARD ABUSED ITS DISCRETION IN ELIMINATING ALL VALUATION COSTS FROM THE VISUAL INSPECTION BUDGET.

¶23 The Excise Board asserts that the removal of all costs related to the valuation of property from the visual inspection budget is justified under 68 O.S. Supp. 2002 §2823(B), providing that only those expenses relating to the visual inspection program, and no items which would exist in the program's absence, should be included in the program's costs. The Budget Board, County Commissioners and Assessor counter that it is clear in both the statutory language relating to the visual inspection program and in the Tax Commission's rules that the Legislature and the Tax Commission contemplate that valuation expenses should be budgeted for the visual inspection program.

¶24 The Excise Board's argument centers on the theory that, because it is the Assessor's job to assess all real property annually, the expenses of valuation exist outside the visual inspection program and, therefore, are not chargeable to mill fund recipients pursuant to 68 O.S. Supp. 2002 §2823(B).
Undoubtedly, Assessors must annually prepare assessment rolls and value the property so assessed for all properties located in their respective counties. Assessors are required to utilize the information gathered from visual inspection, using the data along with other information obtained, to make accurate estimates of fair cash values for all taxable real or personal property within the county.

¶25 Recognizing that it is the Assessor's duty to assess all property annually, we might be inclined to accept the argument that 68 O.S. Supp. 2002 §2823(B) -- providing that all expenses which, in the judgment of the excise board exist in the absence of the visual inspection program, must be eliminated from the program's budget -- requires that valuation costs be cut from the visual inspection program. However, such a result is not supported by other language in §2823(B) allowing for the proration of expenses when attributable to the program and another source, the numerous statutory references to valuation in the visual inspection statutes, or the Tax Commission Rules specifically referring to and contemplating valuation as a part of the program.

¶26 Section 2823(B) of title 68 provides that the visual inspection budget shall contain only those items of expense which would not exist in absence of the program. However, the statute goes on to indicate that, where items of expense are attributable to the visual inspection program and would also exist in its absence, the items -- including, but not limited to salaries, employee benefits, office supplies and equipment -- may be prorated. Although inartfully drawn, §2823(B) most certainly indicates that there are some items which will be attributable both to the Assessor's regular budget and to the visual inspection budget. When that contingency exists, §2823(B) does not, as the Excise Board would have us determine, require that the totality of the expense be attributed to the regular budget. Instead, it allows for the cost item to be prorated between the regular and the visual inspection budgets.

¶27 The Legislature defined the visual inspection program as the program required to gather data about real property from physical examination to establish the fair case values of the properties at least once every four years and to provide similar values on like properties on an annual basis. The definition of the program itself indicates that valuation is a component of the program. Furthermore, the Legislature has provided that assessors must develop a plan detailing the resources and budget proposed to complete inspections and the valuation methodologies used to determine fair cash values. When submitting reports to the Oklahoma Tax Commission on the progress of the inspections, the assessor must include the valuation methodologies used to determine fair cash values. Physical examinations are to be conducted in a manner to provide adequate data from which to make accurate valuations and the information gathered must be relevant to the valuation methodology utilized. Clearly, the legislative scheme contemplates that valuation is to be an integral part of the visual inspection program. As part and parcel of the program and as a cost item which relates to the Assessor's other duties, expenses are chargeable both to the Assessor's regular and visual inspection budgets and should be prorated between the two pursuant to 68 O.S. 2001 §2823(B).

¶28 Excise boards are required to authorize and levy amounts sufficient to carry out the countywide program of visual inspection approved by the Oklahoma Tax Commission. The Tax Commission is authorized to make and publish rules it deems necessary for the general guidance and assistance of county assessors. Those administrative rules are valid expressions of lawmaking powers having the force and effect of law. Administrative rules, like statutes, are given a sensible construction bearing in mind the evils intended to be avoided.

¶29 In connection with the visual inspection program, the Tax Commission has promulgated a number of rules clearly indicating that valuation of property is an integral part of the program. The visual inspection program, which an assessor presents to the Tax Commission for consideration and approval, must include: a detailed plan to complete the valuation methodology; information on the methodology to be used in determining fair cash values; and evidence sufficient to establish a representative sample from each use category to properly value all property in the county. Information and procedures related to valuation changes must be included in the visual inspection program. Administrative rules specifically provide for the inspection and appraisal of agricultural properties and the methodology by which such property must be valued. Rules relating to multi-family income producing property and
commercial/industrial property also contemplate that those properties shall be inspected, appraised and valued. Finally, the Tax Commission's rules specifically provide that information concerning the valuation methodology and the valuation process shall be listed as a part of the visual inspection plan.

¶30 Although the statutory language utilized in 68 O.S. 2001 2823(B) does not explicitly provide the budgetary items which may be included in the visual inspection budget, it demonstrates the legislative intent to prorate some cost items between the Assessor's visual inspection and regular budgets. Other provisions of the statutory scheme and numerous references to valuation in the lawfully enacted rules of the Tax Commission, clearly indicate that the Legislature and the Tax Commission intend for valuation to be a part of the program. Therefore, we determine that the Excise Board abused its discretion when it eliminated all valuation costs from the Assessor's visual inspection budget.

CONCLUSION

¶31 In holding that the Excise Board has discretion in resolving funding disputes concerning the visual inspection budget and that items of valuation may be included in costs assessed against mill fund recipients, we are not unaware of, or without sympathy, for school districts which have been adversely impacted by the budgetary crisis. It is a sad day when school administrators must choose between providing teachers of core subjects and the creative arts, janitors, bus drivers or nutritionists. However, the same financial squeeze is being felt at all levels of government, including in the counties.

¶32 Despite our sympathies, we may not sit as a super legislature, ignore our own jurisprudence and the statutory and rule-based language indicating that, although Excise Boards have authority to adjust items between an Assessor's regular and visual inspection budgets, they may not eliminate an item which both the statutory scheme and validly adopted administrative rules make clear were intended to be included in the visual inspection program. Therefore, we hold that: 1) the Excise Board has discretion in resolving funding disputes concerning the visual inspection budget. Our determination is supported by: the clear, explicit, mandatory and unmistakable language of 68 O.S. 2001 §2822(C) authorizing the Excise Board to resolve funding disputes related to the visual inspection program; and Clay v. Independent School Dist. No. 1 of Tulsa County, 1997 OK 13, ¶31, 935 P.2d 294, providing that the Excise Board has authority to resolve funding disputes concerning the visual inspection budget.; 2) the evidence presented does not demonstrate an abuse of discretion in the Excise Board's shift of personnel costs from the visual inspection to the regular budget; and 3) because both the statutory scheme and validly promulgated administrative rules clearly contemplate that valuation will be included in the visual inspection budget, the Excise Board abused its discretion in eliminating all valuation costs from the visual inspection budget.

AFFIRMED IN PART; REVERSED IN PART; AND REMANDED.


SUMMERS, J. not participating.

FOOTNOTES

1 Counties come within the County Budget Act (Budget Act), 19 O.S. 2001 §1401, et seq. when a county's governing body elects to come under and comply with the Budget Act's provisions and requirements. 19 O.S. 2001 §1403.

2 Title 19 O.S. 2001 §1408.

3 Title 19 O.S. 2001 §1414 provides in pertinent part:
"A. The county excise board shall examine the county budgets. The excise board may take the following actions on the budgets:

1. For any items or amounts which are not authorized by law or which may be contrary to law, the unlawful amounts or items shall be stricken and disregarded;

2. Any amount which exceeds the lawful amount authorized by law shall be reduced to the extent authorized by law . . ."

4Title 68 O.S. 2001 §2820 provides in pertinent part:

"A. Each county assessor shall conduct a comprehensive program for the individual visual inspection of all taxable property within his respective county. Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years. . . .

C. Prior to the beginning of the first visual inspection cycle and each subsequent visual inspection cycle, the county assessor shall develop a plan that details the number of real property parcels to be inspected in each year of the cycle by use category, geographic area or other basis, the resources and budget proposed to complete the inspections and the valuation methodology to be used in determining the fair cash value of the real property and improvements thereon. The plan shall be adequate to ensure the visual inspection of all parcels of real property within the county at least once each four (4) years. The plan shall also be adequate to ensure that the information collected from the visual inspection of real property each year is sufficient to establish a representative sample from each use category in order to conduct the proper valuation of all taxable property within each use category in order to conduct the proper valuation of all taxable property within each use category by means of an accepted standard for mass appraisal practice. The county assessor shall submit the proposed plan to the Oklahoma Tax Commission by the first working day in October preceding the beginning of the four-year cycle. The Oklahoma Tax Commission shall either approve the plan if the plan and resources are adequate to complete the cycle and if the plan will result in a representative sample from each use category in order to value all taxable property each year or shall correct and modify the plan in order to establish a program for visual inspection that will be completed by the end of the cycle and that will provide a representative sample from each use category in order to value all taxable property each year. An approved plan shall be made for each county as of the beginning date of each cycle and a copy of such plan shall be filed with the Oklahoma Tax Commission.

D. Each year the county assessor shall submit a progress report to the Oklahoma Tax Commission indicating the number of real property parcels inspected by use category, geographic area or other basis, the resources and budget expended in the last completed fiscal year and the valuation methodology used to determine fair cash values of the real property and improvements. The Oklahoma Tax Commission shall correct and modify any visual inspection plan during the four-year cycle if progress reports indicate that inspection of real property parcels will not be completed or will be performed in violation of legal requirements for such inspections. The county assessor shall be required to complete the four-year cycle in accordance with such plan as corrected and modified. . . ."

Title 68 O.S. 2001 §2822 provides:

"A. Each county assessor in budgets submitted to the county excise board or county budget board shall make adequate provision to effect countywide visual inspections of real property during the four-year cycle.

B. Each jurisdiction within a county which receives revenue from an ad valorem mill rate shall receive a copy of the budget for the countywide visual inspection program for that county. The county excise board
or county budget board shall notify all such jurisdictions of any meetings at which discussion or action on
the budget for the comprehensive program of visual inspections is or may be on the agenda. Such
jurisdictions shall have the opportunity to appear before the county excise board or the county budget
board, prior to approval of such budgets, to provide testimony, comments, information and documentation
concerning the budgets submitted by the county assessor pursuant to subsection A of this section.

C. The several county excise and budget boards, in passing upon budgets submitted by the several
assessors, shall authorize and levy amounts which will suffice to carry out the countywide visual
inspection program as approved by the Oklahoma Tax Commission under Section 2820 of this title. Such
amounts shall be separate from other funds allocated to the office of county assessor and shall be used
exclusively to carry out the countywide visual inspection program. The allocation of such amount shall not
serve to decrease other funds allocated to the office of county assessor by the county excise board or the
county budget board. Any disputes as to the amount authorized to carry out the countywide visual
inspection program shall be resolved by the county excise board; provided, the Oklahoma Tax
Commission shall take such action as may be necessary to ensure that such amounts are used
exclusively to carry out the countywide visual inspection program and that the allocation of such amounts
does not serve to decrease other funds allocated to the office of the county assessor.”

5Title 68 O.S. 2001 §2822(C), see note 4, supra.

6Mill rate recipients may appear before the excise board or the county budget board to provide testimony,
comments, information and documentation concerning budgets submitted by the county assessor. Title
68 O.S. §2822(B), see note 4, supra.

7Defendant's Exhibit 1, letter of June 21, 2002, from Byron Burke to Jack Gordon.

8Transcript of proceedings, December 6, 2002, Byron Burke testifying at p. 125.

9Title 28 O.S. Supp. 2002 §2823 provides in pertinent part:

"A. For each fiscal year, the cost of the comprehensive program of visual inspections for real property and
the cost of physical inspections of personal property shall be paid by appropriate warrants from those who
receive the revenues of the mill rates levied on the property of the county as prescribed by this section.
School districts are hereby authorized to pay such costs from revenues accruing to their building funds.
The county assessor shall prepare a budget for the comprehensive program of visual inspections for each
property and the cost of physical inspections of personal property and file such budget with the county
excise board or county budget board.

B. The county excise board or county budget board shall apportion such cost among the various
recipients of revenues from the mill rates levied, including the county, all cities and towns, all school
districts, all sinking funds of such recipients, and all jurisdictions specified in subsection D of this section,
in the ratio which each recipient's total tax collection authorized from its mill rates levied for the preceding
year bears to the total tax collection authorized of all recipients from all their mill rates levied for the
preceding year. The costs shall include only those expenses directly attributable to the visual inspection
program and those expenses directly attributable to physical inspections of personal property and shall
not include any expenses of the office of the county assessor which, in the judgment of the county excise
board or county budget board, are expenses of county assessor's office which would exist in the absence
of such program or in the absence of physical inspection of personal property. Expenses that are
attributable both to the visual inspection program and physical inspection of personal property, and which
would exist in the absence of such program or inspection, including but not limited to salaries, employee
benefits, office supplies and equipment, may be prorated; provided, no portion of the salary of the county
assessor shall be included in such costs."
C. Upon receipt of the billing statement provided for in subsections D and E of this section by each such recipient, the mill rates to be established by the board for each such recipient for the current year shall include and be based upon such amounts and shall constitute an appropriation of such amounts to the county assessor for expenditure for the expenses of administering the visual inspection program each year. In the case of a sinking fund of a recipient, if, after approving its budget, the governing body of a recipient notifies the board in writing that there are no funds appropriated to pay the amount of the billing statement for such sinking fund, such notice shall constitute conclusive evidence of a financial obligation of the recipient as it relates to such sinking fund. The board may seek a judgment for the amount of such obligation and court costs in the district court of the county in which the board is located.

D. The county assessor shall render a statement to each of the jurisdictions within the county which receive revenue from an ad valorem mill rate. Such statement shall include the following information:

1. The current fiscal year in which the charge has been incorporated in the jurisdiction's budget;

2. All jurisdictions receiving statements from the county assessor, the mill rate for each in the previous year, and the proportion of each to the combined mill rates of all jurisdictions within the county for the previous year. The proportions specified in this paragraph should equal a total of one hundred percent (100%);

3. The charge for the entity receiving the statement as well as the charge for each jurisdiction of the county based upon the proportions specified in paragraph 2 of this subsection. The total of all current year charges for all county jurisdictions shall equal the total visual inspection program budget for the current fiscal year;

4. The amount of the total budget for the office of the county assessor and the percentage that visual inspection program expenses are of such total budget; and

5. A copy of the County Budget Visual Inspection Account and a brief description of the areas to be visually inspected for the current fiscal year, consistent with the plan on file with the Oklahoma Tax Commission pursuant to Section 2820 of this title. . . ."

Section 2823 was amended effective June 6, 2002.

10 Transcript of proceedings, Byron Burke testifying at p. 131.

11 Transcript of proceedings, December 6, 2002, Byron Burke testifying at p. 131. The Budget Board, County Commissioners and Assessor argue in the brief in chief filed on April 21, 2003, that salaries were actually prorated and that salaries followed function. However, the transcript of proceedings, December 6, 2002, testimony of the Assessor provides at p. 84 that salary payments did not follow the employees' functions. The possibility that different individuals might consider the same facts and draw differing inferences is one of the reasons that review in this Court is limited to the issues shown by the record to have actually been presented and tendered to the trial court. Kincaid v. Black Angus Motel, Inc., 1999 OK 54, ¶23, 983 P.2d 1016; Hughey v. Grand River Dam Auth., 1995 OK 56, ¶9, 897 P.2d 1138.


13 Title 68 O.S. 2001 §2820(C), see note 4, supra.

14 Okla. Admin Code 710:10-10-1 provides in pertinent part:

". . . (b) Each county assessor shall submit a visual inspection plan, which conforms to the requirements described in 68 O.S. 1991, §§2820(c) [sic] and the provisions of this Subchapter, to the Ad Valorem
Division of the Oklahoma Tax Commission by the first working day in October preceding the January 1
beginning of a new four-year cycle. The county shall keep a copy of the approved visual inspection plan
and any amendment(s) on file for the current four year-cycle and shall retain the plan for five years after
the last year of this cycle. . . ."

The Tax Commission is authorized to make and publish rules pursuant to 68 O.S. 2001 §2825.

15The County Assessor received a letter on November 18, 2002, indicating that the Tax Commission had
received and approved the four-year visual inspection plan.

16Transcript of proceedings, December 6, 2002, Byron Burke testifying at p. 145. The Tax Commission
approved visual inspection plans for both Oklahoma and Tulsa counties. It is instructive that the plan
approved for Tulsa County was at twice the budget amount of the Oklahoma County plan despite the fact
that Oklahoma County must inspect more properties annually than Tulsa County inspects. See, transcript
of proceedings, December 6, 2002, Byron Burke testifying at p. 147.

17Plaintiff’s exhibit 6, apparently a document prepared for the Excuse Board for consideration on July 9,
2002.

Gordon testifying at pp. 47-48.

19Transcript of proceedings, December 6, 2002, Jack Gordon testifying at p. 43.

20The statutory visual inspection program is a comprehensive statewide regime for gathering data about
real property from its physical examination to establish the fair cash values of properties so inspected at
least once every four years and the fair cash values of similar properties on an annual basis. Title 68 O.S.
2001 §2802 provides in pertinent part:

"As used in Section 2801 et seq. of this title:

. . . 30. 'Visual inspection program' means the program required in order to gather data about real
property from physical examination of the property and improvements in order to establish the fair cash
values of properties so inspected at least once each four (4) years and the fair cash values of similar
properties on an annual basis. . . ."

Title 68 O.S. 2001 §2821 provides in pertinent part:

"A. Each county assessor shall cause real property to be physically inspected as part of the visual
inspection cycle and shall require such examination as will provide adequate data from which to make
accurate valuations.

B. The information gathered from the physical inspection shall be relevant to the type of property
involved, its use category, the valuation methodology to be used for the property, whether the
methodology consists of the cost approach, an income and expense approach or sales comparison
approach, and shall be complete enough in order to establish the fair cash value of the property in
accordance with accepted standards for mass appraisal practice. . . ."

See also, 68 O.S. 2001 §2820(A), see note 4, supra.

At the beginning of each four-year cycle, assessors must develop and submit to the Tax Commission a
plan detailing: the number of real property parcels inspected each year; the proposed resources and
budget to complete the inspections; and the valuation methodology utilized to detail fair cash values. Title
68 O.S. 2001 §2820(C), see note 4, supra. County assessors must make adequate provision for the visual inspection project and submit it to the county budget board or excise board. Title 68 O.S. 2001 §2823(A), see note 9, supra. The visual inspection budget is prepared separately from the assessor's general budget. Amounts allocated to the visual inspection program are used exclusively to carry out the program. Title 68 O.S. 2001 §2822(C), see note 4, supra. The cost of the visual inspection program is apportioned among the various recipients of revenues from the mill rates levied -- including all school districts. However, the assessed costs may include only those expenses directly attributable to the visual inspection program. The costs shall not include any expenses of the office of the county assessor which, in the judgment of the county excise board or county budget board, are expenses of the assessor's office existing in the absence of the program. Expenses which are attributable to the visual inspection program and which would exist without the program, i.e. salaries, employee benefits, office supplies and equipment, may be prorated between the assessor's two budgets. Nevertheless, no portion of the assessor's salary may be included in the cost of the visual inspection program. Title 68 O.S. 2002 2823(B), see note 9, supra.

21The Budget Board, County Commissioners and Assessor contend in the reply brief filed on May 22, 2003, that they have not argued that the Tax Commission's approval of the visual inspection plan makes the budget for that plan immune from revision by the Excise Board. The contention is unconvincing in light of statements made in the same parties' brief in chief filed on April 21, 2003, providing in pertinent part:

at p. 2 "... In Plaintiffs' view, funding the Tax Commission-approved program is the standard against which the actions of the parties must be measured. ..." [Emphasis in original.]

at p. 8 "... PROPOSITION I
AUTHORITIES MUST FUND THE VISUAL INSPECTION PROGRAM APPROVED BY THE TAX COMMISSION. ..." [Emphasis in original.]


23Title 19 O.S. 2001 §1414 provides in pertinent part:

"A. The county excise board shall examine the county budgets. The excise board may take the following actions on the budgets.
1. For any items or amounts which are not authorized by law or which may be contrary to law, the unlawful amounts or items shall be stricken and disregarded;

2. Any amount which exceeds the lawful amount authorized by law shall be reduced to the extent authorized by law.

24Title 68 O.S. 2001 §2820(C), see note 4, supra.


26Clay v. Independent School Dist. No. 1 of Tulsa County, 1997 OK 13, ¶31, 935 P.2d 294. See also, Humphrey v. Denney, 1988 OK 69, ¶15, 757 P.2d 833 [An assessor's hiring of personal is subject to the approval by the excise board in its annual budget review.] The time-line requirements of the budgetary process as compared with the approval process before the Oklahoma Tax Commission also support a finding that it is the Excise Board, not the Tax Commission, which is the entity to approve budgetary requirements. County budget boards are required to complete budgets for upcoming fiscal years at least thirty days before the beginning of each fiscal year -- July 1st. Title 19 O.S. 2001 §1410. After conducting public hearings, [Title 19 O.S. 2001 §1412], the County Budget Board must adopt a budget no less than seven days prior to the beginning of the budget year. Title 19 O.S. 2001 1413. Pursuant to 68 O.S. 2001 §2820(C), see note 4, supra, the visual inspection plan for Tulsa County for the years 2003-2006 was not due to be filed with the Tax Commission until September, 30, 2002 -- a date well beyond the time frame within which the County Budget Board was required to complete preparation of the budget for the Assessor's office. Had the Legislature intended for the Tax Commission to control the visual inspection budget, undoubtedly it would have required approval of the proposal prior to, rather than a date some three months following, the scheduled completion of the county budgetary process.

27Title 68 O.S. 2001 §2822(C), see note 4, supra.


29See also, 19 O.S. 2001 §1414, note 3, supra.

30Clay v. Independent School Dist. No. 1 of Tulsa County, see note 26, supra.

31The County Commissioners, Budget Board and Assessor urge us to determine whether the Excise Board abused its discretion in "building a budget" rather than merely striking unlawful amounts from the visual inspection budget pursuant to 19 O.S. 2001 §1414, see note 3, supra. Whether the Excise Board "built" the budget or, through its inquiries concerning items which could lawfully be included in the visual inspection budget, struck unlawful amounts is a distinction without a difference. Furthermore, today, we decline to delineate any and all items which may be included in the visual inspection budget. From the materials before this Court and from the record presented to the trial court, it appears that central issues here concern the shifting of employees from one budget to the other and the elimination of valuation costs. It is also apparent that at least some of the items the County Commissioners, Budget Board and Assessor ask us to determine as valid items of the visual inspection budget may have been included in the final budget adopted by the Excise Board. See, transcript of proceedings, December 6, 2002, Byron Burke testifying at p. 151. Additionally, the County Commissioners, Budget Board and Assessor ask us to determine that the trial court erred in its refusal to allow the amendment of their petition to include a
request that the school districts be required to include valuation expenses in their budgets. Although we recognize that amendments are to be liberally allowed when justice so requires [Title 12 O.S. 2001 §2013], we are beyond a time period when an amendment presumably would aid the Budget Board, County Commissioners and Assessor. This Court does not issue advisory opinions or answer hypothetical questions. Dank v. Benson, 2000 OK 40, ¶7, 5 P.3d 1088; Keating v. Johnson, 1996 OK 61, ¶10, 918 P.2d 51; Application of Fun Country Development Auth., 1977 OK 138, ¶3, 566 P.2d 1167. Furthermore, we are bound by the record presented for review. Heirschberg v. Slater, 1992 OK 84, ¶5, 833 P.2d 269; Snyder v. Smith Welding & Fabrication, 1986 OK 35, ¶1, 746 P.2d 168 [Supplemental opinion on rehearing]. Finally, the County Commissioners, Budget Board and Assessor had the burden of showing that the trial court abused its discretion in declining to award relief. Clay v. Independent School Dist. No. 1 of Tulsa County, see note 26, supra; Beatrice Foods Co. v. City of Okmulgee, 1963 OK 48, ¶2, 381 P.2d 863. Furthermore, we note that the indication in their brief in chief that the plaintiffs/appellants sought amendment before a response was filed is misleading. The record reveals that the motion to amend was on November 27, 2002, while the answer was filed on November 7, 2002.

32 Transcript of proceedings, Byron Burke testifying at pp. 147-48.
33 Transcript of proceedings, December 6, 2002, Byron Burke testifying at pp. 149-50.
34 Brief in chief of plaintiffs/appellants, filed April 21, 2003, at pp.26-27.
36 Title 68 O.S. Supp. 2002 §2823(B), see note 9, supra.
37 Id.
38 Title 68 O.S. 2001 §2817(A)(B); 68 O.S. 2001 §2842(A).
40 Title 68 O.S. 2001 §2829(C) provides:

"Each county assessor shall utilize the information gathered from the visual inspection of real property conducted during each year of the four-year cycle for such inspections and shall conduct such statistical calculations using the data so acquired together with sales price or other information available as may be required to make accurate estimates of fair cash values for all taxable real or personal property within the county each year. The results of such calculations shall be recorded on the assessment roll of the county on an annual basis in order to reflect any increase or decrease in the fair cash value of any property in any year."

41 Title 68 O.S. Supp. 2002 §2823(B), see note 9, supra.
42 Title 68 O.S. 2001 §2802(30), see note 20, supra.
43 Title 68 O.S. 2001 §2820(C), see note 4, supra.
44 Title 68 O.S. 2001 §2820(D), see note 4, supra.
45 Title 68 O.S. 2001 §2821(A) providing:
"Each county assessor shall cause real property to be physically inspected as part of the visual inspection cycle and shall require such examination as will provide adequate data from which to make accurate valuations."

46Title 68 O.S. 2001 §2821(B) providing in pertinent part:

"The information gathered from the physical inspection shall be relevant to the type of property involved, its use category, the valuation methodology to be used for the property, whether the methodology consists of the cost approach, an income and expense approach or sales comparison approach . . ."

47Title 68 O.S. 2001 2823(B), see note 9, supra.

48Title 68 O.S. 2001 §2822(C), see note 4, supra.

49Title 68 O.S. 2001 §2825.


52Oklahoma Administrative Code §710:10-10-3 (2000) providing in pertinent part:

"(a) Prior to the beginning of the first visual inspection cycle and each subsequent visual inspection cycle, the county assessor shall develop a detailed visual inspection plan . . . which shall contain the comprehensive elements set out in (1) through (9) of this Section.

. . . (5) The county assessor shall propose a detailed plan to complete the valuation methodology to be used.

(6) The county assessor shall develop a plan that details the methodology to be used in determining the fair cash value of the real property and improvements thereon.

. . . (8) The plan shall also be adequate to ensure that the information collected from the visual inspection of real property each year is sufficient to establish a representative sample from each use category in order to conduct the proper valuation of all taxable property within each use category.

(9) The plan shall also be adequate to ensure that the information collected from the visual inspection of real property each year is sufficient in order to conduct the proper valuation of all taxable property . . ."

53Oklahoma Administrative Code §710:10-10-28 (2000) providing in pertinent part:

"(a) Information and procedures related to valuation changes shall be included in the visual inspection plan. . . ."

54Oklahoma Administrative Code §710:10-10-27 (2000) providing in pertinent part:

"(a) All agricultural properties shall be inspected and appraised . . . and shall be listed in the visual inspection plan.

(b) The use value of agricultural land shall be based on the income capitalization approach using cash rent. . . ."
(c) Agricultural land shall be valued according to the specification set forth by 68 O.S. 1991, §2817. . . ."


56Oklahoma Admin. Code 710:10-10-21 (2000) providing in pertinent part:

"(a) The information set out in this Section, related to valuation methodology and the valuation process, shall be listed in the visual inspection plan. . . ."

57Title 68 O.S. 2001 §2823(B), see note 9, supra.

ENROLLED HOUSE BILL 2198

ENACTED BY THE SECOND REGULAR SESSION OF THE

45TH LEGISLATURE OF THE STATE OF OKLAHOMA

NUMBERED BY THE SECRETARY OF STATE

STATE QUESTION NUMBER 675

LEGISLATIVE REFERENDUM NUMBER 305

AND

STATE QUESTION NUMBER 676

LEGISLATIVE REFERENDUM NUMBER 306

AND

STATE QUESTION NUMBER 677

LEGISLATIVE REFERENDUM NUMBER 307

Received: May 24, 1996
An Act relating to revenue and taxation; directing
the Secretary of State to refer to the people for
their approval or rejection the proposed
amendments to Article X of the Constitution of the
State of Oklahoma; amending Section 8 of Article X
of the Constitution of the State of Oklahoma,
which relates to valuation of property for
taxation; modifying assessment percentages for
certain property; providing for a maximum and
minimum amount for assessment percentages on
certain personal and real property; providing for
assessment of certain property to be at certain
percentage; providing for vote of the people for
certain increases; providing limitations;
directing Secretary of State to refer to the
people for their approval or rejection a proposed
amendment to Article X of the Constitution of the
State of Oklahoma by adding a new section to be
designated as Section 8B; providing for a maximum
percentage amount for which certain real property
can increase; providing for certain exceptions and
qualifications; providing effective date for
provisions of section; providing effective date for
certain counties in compliance with certain
laws governing valuations; providing exceptions;
permitting the Legislature to enact certain laws;
directing the Secretary of State to refer to the
people for their approval or rejection a proposed
amendment to Article X of the Constitution of the
State of Oklahoma by adding a new section to be
designated as 8C; prohibiting fair cash value of
certain homesteads for exceeding certain amount;
providing qualifications and restrictions;
providing for fair cash value to increase under
certain circumstances; providing effective date
for provisions of section; providing for certain
valuation assessment provisions to apply under
certain circumstances; providing ballot titles;
and directing filing
Section 8B. Despite any provision to the contrary, the fair cash value of any parcel of locally assessed real property shall not increase by more than five percent (5%) in any taxable year. The provisions of this section shall not apply in any year when title to the property is transferred, changed, or conveyed to another person or when improvements have been made to the property. If title to the property is transferred, changed, or conveyed to another person, the property shall be assessed for that year based on the fair cash value as set forth in Section 8 of Article X of this Constitution. If any improvements are made to the property, the increased value to the property as a result of the improvement shall be assessed for that year based on the fair cash value as set forth in Section 8 of Article X of this Constitution. The provisions of this section shall be effective January 1, 1997, and thereafter for counties which are in compliance with the applicable law or administrative regulations governing valuation of locally assessed real property as of such date. For counties which are not in compliance with such law or regulations as of January 1, 1997, the provisions of this section shall be effective January 1 of the year following the date the county is deemed to be in compliance with such laws or regulations as provided by law. The provisions of this section shall not apply to any personal property which may be taxed ad valorem or any property which may be valued or assessed by the State Board of Equalization.

The Legislature shall enact any laws necessary to implement the provisions of this section.

SECTION 3. The Secretary of State shall refer to the people for their approval or rejection, as and in the manner provided by law, the following proposed amendment to Article X of the Constitution of the State of Oklahoma by adding a new Section 8C to read as follows:

Section 8C. Despite any provision to the contrary, beginning January 1, 1997, the fair cash value, as determined by law, on each homestead of an individual head of household whose gross household income from all sources for the preceding calendar year did not exceed Twenty-five Thousand Dollars ($25,000.00), and which individual head of household is sixty-five (65) years of age or older, shall not exceed the fair cash value placed upon the property during the first year in which the individual head of household was sixty-five (65) years of age or older and had gross household income from all sources of Twenty-five Thousand Dollars ($25,000.00) or less. Subject to the limitations of this section, the fair cash value shall not exceed such amount as long as the individual head of household who is sixty-five (65) years of age or older owns and occupies the property and as long as the gross household income from all sources does not exceed Twenty-five Thousand Dollars ($25,000.00) in any calendar year. If any improvements are made to the property, the fair cash value of the improvements shall be assessed in accordance with law by the county assessor and added to the assessed value of the property. Once the fair cash value of the improvements has been added to the fair cash value of the property, the total fair cash value shall not exceed the revised valuation of the property so long as the individual head of household who is sixty-five (65) years of age or older owns and occupies the property and so long as the gross household income from all sources does not exceed Twenty-five Thousand Dollars ($25,000.00) in a calendar year. For any individual head of household who is sixty-five (65) years of age or older and has gross household income from all sources of Twenty-five Thousand Dollars ($25,000.00) or less in calendar year 1996, the fair cash value of the real property shall be the fair cash value placed upon the property on January 1, 1997. If the individual head of household ceases to own and occupy the property or if the gross household income from all sources exceeds Twenty-five Thousand Dollars ($25,000.00) in a calendar year, the fair cash value of the property shall be determined as if the provisions of Section 8 of Article X of the Constitution of the State of Oklahoma or any other provisions relating to a limitation on the fair cash value of locally

ENR. H. B. NO. 2198 Page 3
SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

☐ YES, FOR THE AMENDMENT
☐ NO, AGAINST THE AMENDMENT

SECTION 6. The Ballot Title for the proposed Constitutional amendment as set forth in SECTION 3 of this act shall be in the following form:

BALLOT TITLE

Legislative Referendum No. ____  State Question No. ____

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure amends the Oklahoma Constitution. This measure would add a new section to Article 10 to be designated Section 6C. It would limit the fair cash value on a homestead. The homestead must be owned by a person who is 65 years of age or older, and have a gross household income of $25,000.00 or less. The fair cash value would not exceed the fair cash value placed on the homestead the first year the individual reached the age of 65 years and had a gross household income of $25,000.00 or less. Improvements to the property would be assessed and added to the assessed value of the property. This measure would become effective on January 1, 1997. If the individual ceases to own and occupy the property, the fair cash value would be determined as all other real property. If the gross household income exceeds $25,000.00, the fair cash value would be determined as all other real property according to law.

SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

☐ YES, FOR THE AMENDMENT
☐ NO, AGAINST THE AMENDMENT

SECTION 7. The Chief Clerk of the House of Representatives, immediately after the passage of this act, shall prepare and file one copy thereof, including the Ballot Titles set forth in SECTIONS 4, 5 and 6 hereof, with the Secretary of State and one copy with the Attorney General.
Imposition by a host State of an ad valorem tax on a nonresident serviceman's house trailer, where the serviceman had paid no "license, fee, or excise" to his home State, held invalid under 514 of the Soldiers' and Sailors' Civil Relief Act of 1940, an ad valorem tax not being within the category of a motor vehicle "license, fee, or excise" under 514 (2) (b). California v. Buzard, ante, p. 386, followed. P. 398.

250 Miss. 597, 164 So.2d 752, reversed.

Leon D. Hubert, Jr., argued the cause for petitioner. With him on the briefs was Carl J. Felth.

Martin R. McLendon, Assistant Attorney General of Mississippi, argued the cause for respondents. With him on the brief was Joe T. Patterson, Attorney General.

Acting Solicitor General Spritzer, Acting Assistant Attorney General Jones and I. Henry Kutz filed a brief for the United States, as amicus curiae, urging reversal.

Mr. JUSTICE BRENNAN delivered the opinion of the Court.

This is a companion case to California v. Buzard, ante, p. 386, decided today. The State of Mississippi levied an ad valorem tax against a house trailer of the petitioner, Sergeant Jesse E. Snapp. Sergeant Snapp was stationed under military orders at Crystal Springs Air Force Base, Mississippi. He bought the trailer in Mississippi and moved it on Mississippi highways to a private trailer park near the Air Force Base where he placed it on movable concrete blocks and used it as a home. He did not register or license the trailer, or pay [382 U.S. 397, 398] any taxes on it in his home State of South Carolina. He challenged the Mississippi tax as a tax on his personal property prohibited by the Soldiers' and Sailors' Civil Relief Act of 1940, 54 Stat. 1178, as amended in 1944, 514, 50 U.S.C. App. 574. * The Mississippi Supreme Court sustained the levy on the ground that, as applied to motor vehicles, 514 (2) (b) conditions the nonresident serviceman's immunity from its ad valorem tax on the serviceman's prior payment of the fees imposed by his home State. The court reasoned that since 514 (2) (b) "stipulat[es] expressly that the taxation should not be limited to privilege and excise taxes, it necessarily follows that the prohibited tax must include the only other general branch of taxation, that is, ad valorem. It is emphasized that the federal statute is meant to include ad valorem taxes as being one of the taxes for which the serviceman is immune, provided he complies with the laws of his home state.
concerning registration of the motor vehicle. If he fails to so comply, as was done in this case at
bar, he is no longer entitled to protection of the Act of Congress." 250 Miss. 597, at 614-615, 164
So.2d 752, at 760. We granted certiorari, 380 U.S. 931 . We reverse on the authority of our
holding today in Buzard that the failure to pay the motor vehicle "license, fee, or excise" of the
home State entitles the host State only to exact motor vehicle taxes qualifying as "licenses, fees,
or excise"; the ad valorem tax, as the Mississippi Supreme Court acknowledged, is not such an
exaction. We thus have no occasion to decide whether the Mississippi Supreme Court was
correct in holding that the house trailer was a "motor vehicle" within the meaning of 514 (2) (b).

Reversed.

[ Footnote * ] The relevant text of the statute is in California v. Buzard, ante, p. 388, n. 1. [382
U.S. 397, 399]
Title 2. Agriculture

Chapter 1
Agricultural Code
Article Article 15
Section 15-1 - Fair Corporations - Land, Buildings and Improvements - Purposes
Cite as: O.S. §, __ __

A. Agricultural Fair Corporations may:

1. Purchase, hold or lease or otherwise acquire any quantity of land necessary for their proper operation, with such buildings and improvements as may be erected thereon;

2. Sell, lease, or otherwise dispose of such land, buildings and improvements at their pleasure. B. Real estate must be held for the purpose of erecting buildings and making other improvements thereon, to:

1. Promote and encourage:

   a. agriculture,
   b. horticulture,
   c. mechanics,
   d. manufacturers,
   e. stock raising,
   f. 4-H clubs,
   g. Future Farmers of America,
   h. Home Demonstration Clubs,
   i. poultry raising,
   j. arts,
   k. trades,
   l. crafts,
   m. hobbies,
n. industry,

o. commerce, and

p. the general welfare of the people; and 2. Cooperate as may be deemed advisable by the Corporation’s Board of Directors with:

a. the state and federal agriculture extension organizations,

b. cooperative marketing associations,

c. livestock and crop improvement associations, and d. other farm, industrial, commercial or educational organizations.

**Historical Data**

Title 2. Agriculture
Chapter 1
Agricultural Code
Article Article 15
Section 15-13 - Free Fair Building Fund - Investment
Cite as: O.S. §. ___

Any and all monies in the "Free Fair Building Fund" of any county which has been raised by levy therefor or transfer into the Fund from the sinking funds of the county may be invested by the board of county commissioners with the approval of the directors of the county free fair association, in bonds or notes issued by the United States Government or the Treasury Department of the United States.

Historical Data

A. There may be organized in each county in the State of Oklahoma a county free fair association.

B. The term "free fair" as used in Sections 172 through 186 of this act shall be construed to mean township and county fairs, livestock shows, and other agricultural shows where admission to the grounds and all exhibit buildings are free and no charge is made for entering exhibits on which premiums are offered.

Historical Data

Title 2. Agriculture

Chapter 1
Agricultural Code
Article Article 15
Section 15-52 - Reestablishment of County Fair
Cite as: O.S. §, __ __

Any county in which a free state fair is abolished by the Oklahoma Legislature may organize and create a county fair pursuant to the provisions of this article.

Historical Data

Title 2. Agriculture

Chapter 1
Agricultural Code
Article Article 15
Section 15-54 - County Fair Association - Members

Cite as: O.S. §, __ __

A. The county fair association in each county, organized pursuant to Section 15-51 of this title, shall consist of two members in each municipal township, in each county, who are resident qualified voters in the county and who have been elected at public meetings or appointed by the county commissioners as provided pursuant to this section.

B. The county farm agent of any county may, or if there is no such agent, upon petition of fifty resident citizens of the county, the county commissioners shall, within thirty (30) days after the filing of the petition, call a public meeting in each municipal township, in each such county, for the purpose of electing the two members of the county fair association.

C. The call for the public meeting shall be made by posting notices in at least three public places in the township or by both posting notices and publication in a newspaper of general circulation in the county. The notices and publications shall state the purpose of the meeting, the time and place of holding the meeting. The notices and publication must be made one (1) week before date of the meeting.

D. A chairman and a secretary shall be chosen at each of the various township meetings for the purpose of conducting the public meetings and who shall certify to the county commissioners the names of the two elected members of the county fair association. The certificate shall be made to the county commissioners not later than June first of the fiscal year in which the township public meetings are held. If any township or townships in any county fail to hold a public meeting for the election of members of the county fair association, the county commissioners of such county shall appoint two members in each of the townships, who shall have the same power and authority as the elected members.

E. Township public meetings for the election of members of the county fair association may be called at any time prior to June first in any fiscal year. The members so elected shall hold their office for a period of two (2) years and until their successors are elected or appointed.

Historical Data

Laws 1915, c. 179, § 3; Laws 1921, c. 89, p. 113, § 1; Laws 1925, c. 38, p. 56, § 3.
Title 2. Agriculture
Chapter 1
Agricultural Code
Article Article 15
Section 15-59 - Excise Board - Levy
Cite as: O.S. §. ___

For the purpose of defraying the expense of holding county and township fairs, the excise board of each county may make an annual levy upon all taxable property in the county, of not exceeding one-half (1/2) of one (1) mill, per annum, which is hereby declared not to be a current expense and in addition to the maximum levy for current expenses now provided by law. The levy shall be for a special purpose. One-half (1/2) of the fund shall be known as the "free fair fund" and the other half of the fund shall be known as the 4-H Club, F.F.A., and Women's Home Demonstration Club Work Fund.

Historical Data

A. The board of county commissioners of any county qualifying, pursuant to Section 15-142 of this title, may lease the grounds, buildings, equipment and facilities owned and acquired by the county for the purpose of conducting annual agricultural and industrial fairs and expositions to a Public Trust Authority, created pursuant to the laws of the State of Oklahoma as they relate to public trusts, for the purposes of managing the grounds, buildings, equipment and facilities as well as conducting annual agricultural and industrial fairs and expositions.

B. The Public Trust Authority shall have all rights, powers, authority, duties and responsibilities which are now or hereafter provided by general law for public trusts in Oklahoma, pursuant to Sections 176 through 180.4 of Title 60 of the Oklahoma Statutes, and the Oklahoma Trust Act, which are not inconsistent with the provisions of this article.

C. The Trust Authority, with the approval of the county commission, may issue revenue bonds for not to exceed twenty-five-year terms in accordance with trust laws of the State of Oklahoma.

D. The trust may sublease any facilities, provided any lease in excess of two (2) years shall be approved by the board of county commissioners.

E. Any capital expenditure in excess of One Hundred Thousand Dollars ($100,000.00) on any project shall not be made without prior approval of the board of county commissioners.

Historical Data

Title 19. Counties and County Officers
Chapter 6A
Section 180.62 - Basic Salaries.
Cite as: O.S. §, __ __

A. The basic salaries of county officers upon which all salaries and future increases or decreases thereof shall be computed, shall be as follows:

1. In every county having a net valuation of all tangible taxable property, as defined in Sections 180.58 and 180.59 of this title, of Forty Million Dollars ($40,000,000.00) or less, the basic salary of each of the county officers named in paragraph 1 of Section 180.61 of this title shall not be less than Nineteen Thousand Dollars ($19,000.00) per annum nor shall it exceed Thirty-nine Thousand Dollars ($39,000.00) per annum;

2. In every county having a net valuation of all tangible taxable property, as defined in Sections 180.58 and 180.59 of this title, of more than Forty Million Dollars ($40,000,000.00) but not more than Eighty Million Dollars ($80,000,000.00), the basic salary of each of the county officers named in paragraph 1 of Section 180.61 of this title shall not be less than Twenty-two Thousand Five Hundred Dollars ($22,500.00) per annum nor shall it exceed Forty-two Thousand Five Hundred Dollars ($42,500.00) per annum;

3. In every county having a net valuation of all tangible taxable property, as defined in Sections 180.58 and 180.59 of this title, of more than Eighty Million Dollars ($80,000,000.00) but not more than Three Hundred Million Dollars ($300,000,000.00), the basic salary of each of the county officers named in paragraph 1 of Section 180.61 of this title shall not be less than Twenty-four Thousand Five Hundred Dollars ($24,500.00) per annum nor shall it exceed Forty-four Thousand Five Hundred Dollars ($44,500.00) per annum;

4. In every county having a net valuation of all tangible taxable property, as defined in Sections 180.58 and 180.59 of this title, of more than Three Hundred Million Dollars ($300,000,000.00) but not more than Six Hundred Million Dollars ($600,000,000.00), the basic salary of each of the county officers named in paragraph 1 of Section 180.61 of this title shall not be less than Twenty-two Thousand Five Hundred Dollars ($22,500.00) per annum nor shall it exceed Forty-two Thousand Five Hundred Dollars ($42,500.00) per annum; and

5. In every county having a net valuation of all tangible taxable property, as defined in Sections 180.58 and 180.59 of this title, of more than Six Hundred Million Dollars ($600,000,000.00), the basic salary of each of the county officers named in paragraph 1 of Section 180.61 of this title shall not be less than Nineteen Thousand Dollars ($19,000.00) per annum nor shall it exceed Thirty-nine Thousand Dollars ($39,000.00) per annum.
B. The board of county commissioners shall set the salaries for all elected county officials within the limits allowed by law.

C. The annual salaries fixed by this act shall be paid either monthly or twice a month, by order of the board of county commissioners, for each month or fraction thereof the incumbent lawfully occupies and holds title to such office.

_Historical Data_

Title 60. Property  
Chapter 4. Uses and Trusts  
Trusts for Furtherance of Public Functions (Refs & Annos)  
§ 176. Trusts for benefit of state, county or municipality--Approval-- Expenditures--Conveyance of title to real property used for airport--Bylaws-- Amendments--Indebtedness--Bonds--Contracts--Eminent domain--Exemptions

A. Express trusts may be created to issue obligations, enter into financing arrangements including, but not limited to, lease-leaseback, sale-leaseback, interest rate swaps and other similar transactions and to provide funds for the furtherance and accomplishment of any authorized and proper public function or purpose of the state or of any county or municipality or any and all combinations thereof, in real or personal property, or either or both, or in any estate or interest in either or both, with the state, or any county or municipality or any and all combinations thereof, as the beneficiary thereof by:

1. The express approval of the Legislature and the Governor if the State of Oklahoma is the beneficiary;

2. The express approval of two-thirds (2/3) of the membership of the governing body of the beneficiary if a county is a beneficiary;

3. The express approval of two-thirds (2/3) of the membership of the governing body of the beneficiary if a municipality is a beneficiary; or

4. The express approval of two-thirds (2/3) of the membership of the governing body of each beneficiary in the event a trust has more than one beneficiary; provided, that no funds of a beneficiary derived from sources other than the trust property, or the operation thereof, shall be charged with or expended for the execution of the trust, except by express action of the legislative authority of the beneficiary prior to the charging or expending of the funds. The officers or any other governmental agencies or authorities having the custody, management, or control of any property, real or personal or mixed, of the beneficiary of the trust, or of a proposed trust, which property shall be needful for the execution of the trust purposes, are authorized and empowered to lease the property for those purposes, after the acceptance of the beneficial interest therein by the beneficiary as hereinafter provided.

B. A municipality may convey title to real property which is used for an airport to the trustees of an industrial development authority trust whose beneficiary is the
municipality. The industrial development authority trust must already have the custody, management, or control of the real property. The conveyance must be approved by a majority of the governing body of the municipality. A conveyance pursuant to this section may be made only for the sole purpose of allowing the authority to sell the property for fair market value when the property is to be used for industrial development purposes. Conveyances made pursuant to this subsection shall be made subject to any existing reversionary interest or other restrictions burdening the property and subject to any reversionary interest or other restriction considered prudent by the municipality.

C. The trustees of a public trust having the State of Oklahoma as beneficiary shall make and adopt bylaws for the due and orderly administration and regulation of the affairs of the public trust. All bylaws of a public trust having the State of Oklahoma as beneficiary shall be submitted in writing to the Governor of the State of Oklahoma. The Governor must approve the proposed bylaws before they take effect.

D. No public trust in which the State of Oklahoma is the beneficiary may be amended without a two-thirds (2/3) vote of approval of the trustees of the trust; provided, that any amendment is subject to the approval of the Governor of the State of Oklahoma. Any amendments shall be sent to the Governor within fifteen (15) days of their adoption.

E. No trust in which a county or municipality is the beneficiary shall hereafter create an indebtedness or obligation until the indebtedness or obligation has been approved by a two-thirds (2/3) vote of the governing body of the beneficiary. In the event a trust has more than one beneficiary, as authorized by this section, the trust shall not incur an indebtedness or obligation until the indebtedness or obligation has been approved by a two-thirds (2/3) vote of the governing body of two-thirds (2/3) of the beneficiaries of the trust.

F. All bonds described in subsection E of this section, after December 1, 1976, except bonds sold to the federal government or any agency thereof or to any agency of the State of Oklahoma, shall be awarded to the lowest and best bidder based upon open competitive public offering, advertised at least once a week for two (2) successive weeks in a newspaper of general circulation in the county where the principal office of the trust is located prior to the date on which bids are received and opened; provided, competitive bidding may be waived on bond issues with the approval of three-fourths (3/4) of the trustees, and a three-fourths (3/4) vote of the governing body of the beneficiary, unless the beneficiary is a county in which case a two-thirds (2/3) vote of the members of the governing body shall be required, or three-fourths (3/4) vote of the governing bodies of each of the beneficiaries of the trust, unless one of the beneficiaries is a county in which case a two-thirds (2/3) vote of the members of the governing body of such county shall be required. No bonds shall be sold for less than par value, except upon approval of three-fourths (3/4) of the trustees, unless the beneficiary is a county in which case a two-thirds
(2/3) vote of the members of the governing body shall be required. In no event shall bonds be sold for less than sixty-five percent (65%) of par value; provided, however, in no event shall the original purchaser from the issuer of any bonds issued by any public trust for any purpose receive directly or indirectly any fees, compensation, or other remuneration in excess of four percent (4%) of the price paid for the bonds by the purchaser of the bonds from the original purchaser; and further provided, that the average coupon rate thereon shall in no event exceed fourteen percent (14%) per annum. No public trust shall sell bonds for less than ninety-six percent (96%) of par value until the public trust has received from the underwriter or financial advisor or, in the absence of an underwriter or financial advisor, the initial purchaser of the bonds, an estimated alternative financing structure or structures showing the estimated total interest and principal cost of each alternative. At least one alternative financing structure shall include bonds sold to the public at par. Any estimates shall be considered a public record of the public trust. Bonds, notes or other evidences of indebtedness issued by any public trust shall be eligible for purchase by any state banking association or corporation subject to such limitations as to investment quality as may be imposed by regulations, rules or rulings of the State Banking Commissioner.

G. Public trusts created pursuant to this section shall file annually, with their respective beneficiaries, copies of financial documents and reports sufficient to demonstrate the fiscal activity of such trust, including, but not limited to, budgets, financial reports, bond indentures, and audits. Amendments to the adopted budget shall be approved by the trustees of the public trust and recorded as such in the official minutes of such trust.

H. Contracts for construction, labor, equipment, material or repairs in excess of Twenty-five Thousand Dollars ($25,000.00) shall be awarded by public trusts to the lowest and best competitive bidder, pursuant to public invitation to bid, which shall be published in the manner provided in the preceding section hereof; the advertisements shall appear in the county where the work, or the major part of it, is to be done, or the equipment or materials are to be delivered, or the services are to be rendered; provided, however, should the trustee or the trustees find that an immediate emergency exists, which findings shall be entered in the journal of the trust proceedings, by reason of which an immediate outlay of trust funds in an amount exceeding Twenty-five Thousand Dollars ($25,000.00) is necessary in order to avoid loss of life, substantial damage to property, or damage to the public peace or safety, then the contracts may be made and entered into without public notice or competitive bids; provided that the provisions of this subsection shall not apply to contracts of industrial and cultural trusts. Notwithstanding the provisions of this subsection, equipment or materials may be purchased by a public trust directly from any contract duly awarded by this state or any state agency under the Oklahoma Central Purchasing Act, [FN1] or from any contract duly awarded by a governmental entity which is the beneficiary of the public trust.
I. Any public trust created pursuant to the provisions of this section shall have the power to acquire lands by use of eminent domain in the same manner and according to the procedures provided for in Sections 51 through 65 of Title 66 of the Oklahoma Statutes. Any exercise of the power of eminent domain by a public trust pursuant to the provisions of this section shall be limited to the furtherance of public purpose projects involving revenue-producing utility projects of which the public trust retains ownership; provided, for public trusts in which the State of Oklahoma is the beneficiary the exercise of the power of eminent domain may also be used for public purpose projects involving air transportation. Revenue-producing utility projects shall be limited to projects for the transportation, delivery, treatment, or furnishing of water for domestic purposes or for power, including, but not limited to the construction of lakes, pipelines, and water treatment plants or for projects for rail transportation. Any public trust formed pursuant to this section which has a county as its beneficiary shall have the power to acquire, by use of eminent domain, any lands located either inside the county, or contiguous to the county pursuant to the limitations imposed pursuant to this section.

J. Provisions of this section shall not apply to entities created under Sections 1324.1 through 1324.26 of Title 82 of the Oklahoma Statutes.

K. Any trust created under this act, [FN2] in whole or in part, to operate, administer or oversee any county jail facility shall consist of not less than five members and include a county commissioner and the county sheriff, or their designee, and one member appointed by each of the county commissioners. The appointed members shall not be elected officials.

CREDIT(S)


That no public trust shall engage in any activity or transaction that is not expressly authorized in the instruments or articles prescribing its creation except by express consent of the governmental agency or governmental entity that created said public trust.

**Historical Data**

Title 62. Public Finance

Chapter 2

Section 291 - When Cancellation Authorized.
Cite as: O.S. §, __ __

That any municipality, political corporation or subdivision of this state, which has issued its bonds for any purpose and after the issuance or approval of said bonds it is determined that the purpose for which said bonds were issued has ceased to exist, is hereby authorized to cancel and destroy said bonds, thereby absolving itself from any liability for the payment of said bonds, or the coupons thereto attached, in the manner and under the procedure provided in Section Two hereof.

Historical Data

Laws 1919, c. 222, p. 318, § 1.
Whenever, after the issuance or approval of said bonds it shall be determined that the purpose for which said bonds have been issued by such municipality, political corporation or subdivision of this state, has ceased to exist, the commissioners, board, council, or other officers of such municipality, political corporation or subdivision of this state, shall at its next session, either regular or special, by resolution declare that the purpose for which said bonds were issued has so ceased to exist, and pursuant thereto shall authorize and direct its clerk or secretary to issue and publish notice of such fact and of its intention to cancel and destroy said bonds, in some newspaper of general circulation within such municipality, political corporation or subdivision of this state, or within the county in which same is located, for at least fourteen (14) days, two insertions being necessary, and such clerk or secretary shall immediately upon the passage of such resolution post copies of such notice in five public places within such municipality, political corporation or subdivision of this state. Such notice shall specifically designate the bonds to be canceled, stating the purpose for which issued, the amount and date thereof, and shall further state in substance that on a day certain not less than two (2) weeks from the first publication and posting of said notice, unless formal objection and protest in writing is made by at least one-third (1/3) of the voters, qualified to vote, at the election by which said bonds were authorized to be issued, the said commissioners, board, council, or other officers of said municipality, political corporation or subdivision of this state, will proceed to cancel and destroy said bonds. Such bonds shall be destroyed by burning; and the clerk, or secretary, shall make an entry on the records showing the cancellation and destruction of said bonds, and the date and reason therefor.

**Historical Data**

Laws 1919, c. 222, p. 318, Sec. 2.
Title 68. Revenue and Taxation
   Section 1370.9 - Lodging Tax
Cite as: O.S. §, __ __

A. In addition to any other sales tax levied by a county pursuant to the provisions of Section 1350 et seq. of this title, any county of this state having a population of less than Two Hundred Thousand (200,000), according to the latest Federal Decennial Census, may levy a lodging tax, not to exceed five percent (5%), upon the gross proceeds or gross receipts derived from the service of furnishing of rooms by hotel, apartment hotel, or motel and for the furnishing of any other facility for public lodging, except campsites. Before such a tax may be levied by the county, the imposition of the tax shall first be approved by a majority of the registered voters of the county voting thereon at a special election called by the board of county commissioners or by initiative petition signed by not less than five percent (5%) of the registered voters of the county who were registered at the time of the last general election. However, if a majority of the registered voters of a county voting fail to approve such a tax, the board of county commissioners shall not call another special election for such purpose for six (6) months. Any tax levied or any change in the rate of a tax levied pursuant to the provisions of this section shall become effective on the first day of the calendar quarter following approval by the voters of the county unless another effective date, which shall also be on the first day of a calendar quarter, is specified in the ordinance or resolution levying the tax or changing the rate of tax.

B. Any tax which may be levied by a county pursuant to the provisions of this section shall be inapplicable to the furnishing of public lodging in the corporate limits of any municipality in the county which has levied a lodging tax.

C. Any tax which may be levied by a county pursuant to the provisions of this section shall be designated for a particular purpose. The proceeds of any tax levied by a county pursuant to the provisions of this section shall be deposited in the general revenue or a lodging tax revolving fund of the county pursuant to subsection E of this section.

D. The tax may be limited or unlimited in duration. The county shall identify the duration of the tax when it is presented to the voters pursuant to the provisions of subsection A of this section.

E. There are hereby created one or more county lodging tax revolving funds in each county which levies a tax pursuant to the provisions of this section if any or all of the proceeds of such tax are not to be deposited in the general revenue fund of the county. Each such revolving fund shall be designated for a particular purpose and shall consist of all monies generated by such tax which are designated for such purpose. Monies in such funds shall only be expended for the purposes specifically designated as required by this


section. A county lodging tax revolving fund shall be a continuing fund, not subject to fiscal year limitations.

Historical Data

Added by Laws 2001, HB 1097, c. 215 § 1, eff. November 1, 2001; Amended by Laws 2002, SB 1355, c. 200, § 1, eff. November 1, 2002 (superseded document available).
Each county assessor shall keep such books and records as are required by the rules and regulations of the Oklahoma Tax Commission including, but not limited to, publications provided by the Oklahoma Tax Commission to assist the assessor and appraisal staff in the valuation of taxable property as required by law.

**Historical Data**

A. Notwithstanding the provisions of the School District Budget Act, each board of county commissioners and the board of education of each school district, shall, prior to September 1 of each year, make, in writing, a financial statement, showing the true fiscal condition of their respective political subdivisions as of the close of the previous fiscal year ended June 30th, and shall make a written itemized statement of estimated needs and probable income from all sources including ad valorem tax for the current fiscal year. Such financial statement shall be supported by schedules or exhibits showing, by classes, the amount of all receipts and disbursements, and shall be sworn to as being true and correct. The statement of estimated needs shall be itemized so as to show, by classes: first, the several amounts necessary for the current expenses of the political subdivision and each officer and department thereof as submitted in compliance with the provisions of Section 3004 of this title; second, the amount required by law to be provided for sinking fund purposes; third, the probable income that will be received from all sources, including interest income and ad valorem taxes; and shall be detailed in form and amount so as to disclose the several items for which the excise board is authorized and required, by this article, to approve estimates and make appropriations.

B. Each municipality that does not prepare an annual audit pursuant to Section 17-105 of Title 11 of the Oklahoma Statutes shall make a financial statement as required by this section. Every municipality shall adopt a budget, which shall contain estimates of expenditures and revenues, including probable income by source, for the budget year; provided, that all municipalities may use estimated fund balances if final certified fund balances are not available. The budget shall be in a format similar to the estimate of needs or, at the municipality’s discretion, to Sections 17-207 and 17-212 through 17-214 of Title 11 of the Oklahoma Statutes. This section shall not apply to any municipality that has opted to prepare a budget pursuant to the Municipal Budget Act.

C. Each budget and each financial statement and estimate of needs for each county, city, incorporated town, or school district, as prepared in accordance with this section, shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.
D. The financial statements and estimates of all counties shall be filed with the county excise board on or before August 17 of each year; and the financial statements and budgets of all incorporated towns shall be filed with the county excise board on or before August 22 of each year; and the financial statements and budgets of all cities shall be filed with the county excise board on or before August 27 of each year; and the financial statements and estimates of all school districts shall be filed with the county excise board on or before September 1 of each year. Said financial statements and estimates shall have attached thereto an affidavit showing the publication thereof as required herein, or they may be filed and the said affidavit attached thereto at any time within five (5) days after the filing thereof.

**Historical Data**

Title 74. State Government
Chapter 31
Interlocal Cooperation Act
Section 1001 - Purpose
Cite as: O.S. §, __ __

It is the purpose of Section 1001 et seq. of this title to permit local governmental units to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population and other factors influencing the needs and development of local communities. The cooperating governmental units can, if they deem it necessary, create an entity to carry out the cooperative functions.

Historical Data

This act may be cited as the Interlocal Cooperation Act.

*Historical Data*

Title 74. State Government
Chapter 31
Interlocal Cooperation Act
Section 1003 - Definitions

Cite as: O.S. §, __ __

A. For the purposes of Section et seq. of this title, the term "public agency" shall mean:

1. Any political subdivision of this state;

2. Any agency of the state government or of the United States;

3. Each and every public trust of this state regardless of whether the beneficiary of such trust is a municipality, a county, or the State of Oklahoma, except the Oklahoma Ordnance Works Authority;

4. Any corporation organized not for profit pursuant to the provisions of the Oklahoma General Corporation Act, Section 1001 et seq. of Title 18 of the Oklahoma Statutes, for the primary purpose of developing and providing rural water supply and sewage disposal facilities to serve rural residents or to provide community-based services or assistance to clients of the Department of Mental Health and Substance Abuse Services as provided in Section 43A-2-106 of Title 43A of the Oklahoma Statutes; and

5. Any political subdivision of another state.

B. The term "state" shall mean a state of the United States and the District of Columbia.

Historical Data

Title 74. State Government
   Chapter 31
   Interlocal Cooperation Act
   Section 1004 - Agreements Authorized
Cite as: O.S. §, __ __

A. Any power or powers, privileges or authority exercised or capable of exercise by a public agency of this state may be exercised and enjoyed jointly with any other public agency of this state, and jointly with any public agency of any other state or of the United States to the extent that laws of such other state or of the United States permit such joint exercise or enjoyment. Any agency of the state government when acting jointly with any public agency may exercise and enjoy all of the powers, privileges and authority conferred by this act upon a public agency.

B. Any two or more public agencies may enter into agreements with one another for joint or cooperative action pursuant to the provisions of this act.

Appropriate action by ordinance, resolution or otherwise pursuant to law of the governing bodies of the participating public agencies shall be necessary before any such agreement may enter into force.

C. Any such agreement shall specify the following:

1. Its duration;

2. The precise organization, composition and nature of any separate legal or administrative entity created thereby together with the powers delegated thereto, provided such entity may be legally created;

3. Its purpose or purposes;

4. The manner of financing the joint or cooperative undertaking and of establishing and maintaining a budget therefor;

5. The permissible method or methods to be employed in accomplishing the partial or complete termination of the agreement and for disposing of property upon such partial or complete termination; and

6. Any other necessary and proper matters.

D. In the event that the agreement does not establish a separate legal entity to conduct the joint or cooperative undertaking, the agreement shall, in addition to paragraphs 1, 3, 4, 5 and 6 set forth in subsection C of this section, contain the following:
1. Provisions for an administrator or a joint board responsible for administering the joint or cooperative undertaking. In the case of a joint board, public agencies party to the agreement shall be represented; and

2. The manner of acquiring, holding and disposing of real and personal property used in the joint or cooperative undertaking.

E. No agreement made pursuant to this act shall relieve any public agency of any obligation or responsibility imposed upon it by law except that, to the extent of actual and timely performance thereof by a joint board or other legal or administrative entity created by an agreement made hereunder, the performance may be offered in satisfaction of the obligation or responsibility.

F. Every agreement made hereunder, except those agreements authorized by Section 601 of Title 69 of the Oklahoma Statutes which shall be approved by the district attorney, shall, prior to and as a condition precedent to its entry into force, be submitted to the Attorney General who shall determine whether the agreement is in proper form and compatible with the laws of this state. The Attorney General shall approve any agreement submitted to the Attorney General hereunder unless the Attorney General shall find that it does not meet the conditions set forth herein and shall detail in writing addressed to the governing bodies of the public agencies concerned the specific respects in which the proposed agreement fails to meet the requirements of law. Failure to disapprove an agreement submitted hereunder within sixty (60) days of its submission shall constitute approval thereof.

G. Financing of joint projects by agreements shall be as provided by law.

**Historical Data**

Prior to its entry into force, an agreement made pursuant to this act shall be filed with the county clerk and with the Secretary of State. In the event that an agreement entered into pursuant to this act is between or among one or more public agencies of this state and one or more public agencies of another state or of the United States, said agreement shall have the status of an interstate compact, but in any case or controversy involving performance or interpretation thereof or liability thereunder, the public agencies party thereto shall be real parties in interest and the state may maintain an action to recoup or otherwise make itself whole for any damages or liability which it may incur by reason of being joined as a party therein. Such action shall be maintainable against any public agency or agencies whose default, failure of performance, or other conduct caused or contributed to the incurring of damage or liability by the state.

**Historical Data**

Title 74. State Government

Chapter 31
Interlocal Cooperation Act
Section 1006 - Approval Of Agreements
Cite as: O.S. §, __ __

In the event that an agreement made pursuant to this act shall deal in whole or in part with the provision of services or facilities with regard to which an officer or agency of the state government has constitutional or statutory powers of control, the agreement shall, as a condition precedent to its entry into force, be submitted to the state officer or agency having such power of control and shall be approved or disapproved by him or it as to all matters within his or its jurisdiction in the same manner and subject to the same requirements governing the action of the Attorney General pursuant to Section 4(f) of this act. This requirement of submission and approval shall be in addition to and not in substitution for the requirement of submission to and approval by the Attorney General.

Historical Data

Any public agency entering into an agreement pursuant to the act may appropriate funds and may sell, lease, give, or otherwise supply the administrative joint board or other legal or administrative entity created to operate the joint or cooperative undertaking by providing such personnel or services therefor as may be within its legal power to furnish.

_Historical Data_

Title 74. State Government
   Chapter 31
   Interlocal Cooperation Act
   Section 1008 - Contracts For Governmental Services.
Cite as: O.S. §. __ __

A. Any one or more public agencies may contract with any one or more other public agencies to perform any governmental service, activity, or undertaking which any of the public agencies entering into the contract is authorized by law to perform, provided that such contract shall be authorized by the governing body of each party to the contract. Such contract shall set forth fully the purposes, powers, rights, objectives and responsibilities of the contracting parties.

B. Except as otherwise specifically provided by law, the acquisition of food items or food products by a state public agency from a public trust created pursuant to Sections 176 through 180.56 of Title 60 of the Oklahoma Statutes shall comply with competitive bidding procedures pursuant to Section 85.7 of this title.

Historical Data

RON SHOTTS, PETITIONER,
v. 
HUGH ET AL., RESPONDENTS.

Original proceedings.

¶0 An application to assume original jurisdiction and issue order to restrain and enjoin defendants from issuing and delivering Loans to Lenders Bonds 1976 Series A because activities financed from the proceeds of these bonds are not proper functions of the state thus invalid through a public trust. JURISDICTION ASSUMED: INJUNCTION ISSUED

Fagin, Brown, Bush, Selvidge & Tinney, Inc., Oklahoma City, for respondents.

Ron Shotts, Oklahoma City, for petitioner.

DOOLIN, Justice.

[551 P.2d 253]

¶1 This case presents important questions as to the proper functions of this state through public trusts formed by the authority of 60 O.S. 1971 § 176 et seq, Trusts for Furtherance of Public Functions. § 176 Provides in pertinent part:

"(a) Express trusts may be created in real or personal property, or either or both, or in any estate or interest in either or both, with the state, or any county, municipality, political or governmental subdivision, or governmental agency of the state as the beneficiary thereof by the: (1) express approval of the Governor if the state of Oklahoma or any governmental agency thereof is the beneficiary; (2) express approval of two-thirds (2/3) of the membership of the governing body of the beneficiary if the county or a political or governmental subdivision thereof is the beneficiary; (3) express approval of two-thirds (2/3) of membership of the governing body of the beneficiary if a municipality or a governmental subdivision thereof is the beneficiary and the purpose thereof may be the furtherance, or the providing of funds for the furtherance, of any authorized or proper function of the said beneficiary. * * *" (Emphasis supplied).
2 This action involves the Oklahoma Housing Finance Agency (Agency) a public trust created May 1, 1975 and accepted by Governor David Boren on behalf of the State of Oklahoma as its beneficiary.

3 The broad purpose of the trust as enumerated in the Trust Indenture is to aid the state in providing adequate housing in accord with the needs of the people of Oklahoma and to eliminate the existence of a large number of sub-standard dwellings. More specifically the trust creates a Loans to Lenders Program (Program) which furnishes financing to selected lending institutions enabling such institutions to make available to the public lower cost new mortgage loans for the construction, acquisition, rehabilitation or improvement of residential housing. Program would be funded through the proceeds from the sale of revenue bonds in the amount of $28,825,000.1

4 Agency, on March 1, 1976, gave notice it was accepting applications from lending institutions throughout the state to join in Program. Two savings and loans associations elected to accept and were approved.

5 The terms and conditions governing the use participating institutions may make of the proceeds of the revenue bonds as set forth in Agency's official statement are as follows:

<table>
<thead>
<tr>
<th>Minimum Term</th>
<th>Maximum Interest</th>
<th>Purpose of Mortgage Loan</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Years)</td>
<td>Rate</td>
<td></td>
</tr>
<tr>
<td>1. Acquisition of 1-to-4 family dwelling</td>
<td>15</td>
<td>2% above rate on the Loan</td>
</tr>
<tr>
<td>2. Acquisition of multi-family dwelling</td>
<td>15</td>
<td>2.5% above rate on the Loan</td>
</tr>
<tr>
<td>3. Rehabilitation or improvement of 1-to-4 family dwelling or multi-family dwelling</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
5

no restriction

4. Construction of 1-to-4 family dwelling or multi-family dwelling

no restriction

4% above rate on the Loan

¶6 Further, the loans must be on owner occupied dwellings within the state including condominiums and multi-family dwellings up to 35 units. The mortgage loans may be for new construction or rehabilitation and improvement of existing structures.

[551 P.2d 254]

¶7 Petitioner brings this original action as a resident and taxpayer of this state on behalf of himself and all other citizens of the State of Oklahoma to enjoin the issuance of the revenue bonds alleging the issuance of said bonds to be a violation of 60 O.S. 1971 § 176.

¶8 In order for Program to be valid, it must meet the guidelines of § 176 restricting the purpose of a public trust to one which may further, or provide funds to further, an authorized or proper function of the State of Oklahoma. The singular question presented therefore becomes whether lending money to a private lending institution with only minimal restrictions or controls in order that it may finance housing, is a proper function of the state. If it is not, as petitioner claims, the trust in its present form must fail.

¶9 Petitioner feels since there are no economic restrictions on any loan, or any provision as to location of dwellings affected, the proceeds could conceivably be used to finance $100,000 homes, condominiums or 35 unit apartment houses. He submits providing mortgage money for unrestricted purchase or construction of high income dwellings is not a proper public function of government as it does not benefit the general citizenry of the state.

¶10 Petitioner hastens to recognize the validity of trusts similar to this which results in a true benefit to the public by providing housing for the elderly, those displaced by urban renewal or other low income citizens. He further acknowledges the validity of public trusts resulting from specific legislative authority, enacted because a definite need has been perceived. But the present Program he points out could be used as a benefit only to persons with middle to high income and the two participating savings and loan institutions.

¶11 Any authorized function of the state is recognized by this court as a proper subject for a public trust such as providing airport facilities, 2 water transportation and facilities
for parking. In addition this state possesses authority to provide services in reduction of pollution and for disposal of waste. Hence a public trust with State of Oklahoma as beneficiary for the purpose of providing funds for performance of these functions that promote and encourage development of industry and commerce within the state is permitted by § 176. Shipp v. Southeastern Oklahoma Industries Authority, 498 P.2d 1395 (Okl. 1972). All of these particular functions are those that provide services and facilities that individuals cannot ordinarily provide for themselves.

¶12 Defendants do not raise any challenge to the views expressed by these decisions. They counter by stressing that providing safe, decent and adequate housing for the people of this state is also a proper function of the state. That is the purpose of this trust and such a purpose has been held to be valid by this court in Boardman v. Oklahoma City Housing Authority, 445 P.2d 412 (Okl. 1968).

¶13 Boardman and the majority of the cases cited by defendants from other jurisdictions deal exclusively with low income housing. We do not deny governmental housing authorities and programs concerned with providing adequate low income housing have a public, indeed even a charitable purpose. Trusts for the benefit of the public may be established with a broad field of objectives as long as the objectives encompass a benefit to a large class of the public or lessen the burdens of government. Board of County Commissioners of Oklahoma County v. Warram, 285 P.2d 1034 (Okl. 1955). The proceeds from the bonds issued by Agency in this specific case are not being used to provide housing, but to lend money to private lending institutions.

¶14 Only two cases cited by defendants in support of the public purpose of Program are not specifically concerned with low cost housing. New Jersey Mortgage Finance Agency v. McCrane, 56 N.J. 414, 267 A.2d 24 (1970) was a suit brought to require the state treasurer to release funds appropriated by the Legislature to Agency for the New Jersey Loans to Lenders Program, in order to alleviate a declared housing shortage. In the present case there is no evidence offered of a housing shortage in Oklahoma and the Legislature has not acted, except to resolve against such action.

¶15 Minnesota Housing Finance Agency v. Hatfield, 297 Minn. 155, 210 N.W.2d 298 (1973), although not concerned solely with low income housing offered assistance in financing housing for persons of low and moderate income. Here as in the New Jersey case, the agency was created by legislative enactment. Further the proceeds from the revenue bonds issued were not loaned to financing institutions but rather directly to the housing corporation. The bonds were paid solely from earnings from the housing projects. The court held this type of financing, involving governmental function of protecting public health, had a valid public purpose.

¶16 We do not find these cases applicable or controlling here. Housing as a general category when it meets the requirements set forth in Board of County Commissioners of Oklahoma County v. Warram, supra, of encompassing a benefit to a large class of the public and lessening the burdens of government, may serve a public purpose. But in this
case it is apprehensible that if a lending institution defaulted the burdens of government could be increased, not lessened.

¶17 Defendants assert the purpose of the Loans to Lenders Program is furtherance of an authorized public function of the state in that such will contribute to the development of residential housing in the state by increasing the availability of mortgage money thereby stimulating economic growth which contributes to the general welfare of all citizens of the state. However, because the trust indenture and its proponents recite a proper function does not make it so. We agree if the trust was formed and operated specifically to upgrade sub-standard housing and provide adequate low-income housing or was the result of legislative determination of need and public interest in relieving a definite housing shortage, it might be valid within the boundaries of § 176.

¶18 The establishment of public housing programs may be a proper function of the state, but this is not the function we are concerned with in relation to this particular trust. Program's primary function is to lend money.

¶19 We cannot see how this type of financial aid to a private institution, with no restrictions on who may borrow the available money, can create a net result of an upgrading of sub-standard dwellings or of a reduction in an alleged housing shortage. The present trust does not provide any guidance as to who may take advantage of the low interest loans. Although defendants would have us assume the money will be loaned to a "needy person who desires a roof over his head," it is still conceivable the institution would lend it where the most money could be made.

¶20 We therefore grant order as prayed for and enjoin and prohibit respondents from issuing and delivering Loans to Lenders Bonds 1976 Series A.

¶21 WILLIAMS, C.J., and DAVISON, IRWIN, BERRY, BARNES and SIMMS, JJ., concur.

Footnotes:

1 These bonds were to be issued and delivered on May 13, 1976, but this court stayed their issuance pending this decision.


3 Harrison v. Barton, 358 P.2d 211 (Okl. 1960.)

¶0 This office has received your letter asking for an official Opinion addressing, in effect, the following question:

May a deputy county Commissioner who, under the provisions of 19 O.S. 180.81(B) (1995), has been designated in the office of the County Clerk as a County Commissioner's Chief Deputy -- act in the Commissioner's place by attending meetings of the Board of County Commissioners and casting votes on matters on the agendas at such meetings when the County Commissioner is absent?

¶1 The Oklahoma Constitution, at Article XVII , Section 2, provides for the creation of county officers, subject to change by the Legislature:

There are hereby created, subject to change by the Legislature, in and for each organized county of this State, the offices of Judge of the County Court, County Attorney, Clerk of the District Court, County Clerk, Sheriff, County Treasurer, Register of Deeds, County Surveyor, Superintendent of Public Instruction, three County Commissioners, and such municipal township officers as are now provided for under the laws of the Territory of Oklahoma, except as in this Constitution otherwise provided.

Okla. Const. Article XVII , Section 2 (emphasis added).

¶2 Shortly after statehood, in the case of Anderson v. Ritterbusch, 98 P. 1002 (Okla. 1908), the Oklahoma Supreme Court specifically held that this constitutional provision empowers the Legislature to change or add to the list of County Commissioners at any time:

The right of the Legislature to at any time change or add to the list of county officers is granted by section 2, art. 17 (Bunn's Ed. § 324), of the Constitution.

Id. at 1011.
¶3 In 1993, the Oklahoma Legislature enacted the provisions of 19 O.S. 180.81 (1995), and in doing so added to the list of county officers, as authorized by Article XVII, Section 2 of the Oklahoma Constitution. In pertinent part, that statute provides:

Each principal officer named in paragraph 1 of Section 5 of this act, except judges, shall designate of record in the office of the county clerk a first or chief deputy or assistant who shall be chargeable with all the duties of such principal officer, while subject to the direction of the same; and such first or chief deputy or assistant shall carry on the duties of the office during the absence of the principal officer or, in the event of the death, removal or resignation of said principal officer, until a successor shall have qualified.1


¶4 Under the provisions of 19 O.S. 180.81(B) (1995), Chief Deputy County Commissioners, designated of record in the office of the County Clerk, are empowered to perform the duties of a County Commissioner under two separate sets of circumstances:

1. When acting under the direction of the County Commissioner, or

2. During the County Commissioner's absence, or in the event of the County Commissioner's death, removal or resignation.

¶5 Thus, under the statutory scheme, a Chief Deputy County Commissioner who has been properly designated in the Office of the County Clerk being empowered to perform all the duties of the County Commissioner -- when acting under the County Commissioner's direction, or when the County Commissioner is absent, may, just as the County Commissioner could, attend meetings of the Board of County Commissioners, and vote on matters presented at the meetings, just as the County Commissioner could.2 In examining a provision in the Oregon Constitution, similar to Section 180.81, under which the duties of the office of governor devolved on the secretary of state, the Oregon Supreme Court held that the devolving of the office and the duties of the office, necessarily included the powers to carry out those duties. Chadwick v. Earhart, 4 P. 1180,1181 (Or. 1884). See also Ex parte Crump, 135 P. 428 (Okla. Crim. App. 1913) (holding that under the provisions of Article VI, Section 15 and Article VI, Section 16 of the Oklahoma Constitution, when the Governor absents himself from the State, the office of the Governor devolves upon the Lieutenant Governor, and with the office comes the powers of the office, including the power to issue pardons).

¶6 In providing that a duly designed Chief Deputy County Commissioner "shall carry on the duties of the office during the absence" of the County Commissioner, the provisions of 19 O.S. 180.81(B) (1995) do not define the word "absence." Under the long recognized rule of statutory construction, courts, in construing words used in a statute, "must assume that the lawmaking authority intended for the words to have the same meaning as that attributed to them in ordinary and usual parlance." Riffe Petroleum Co.
v. Great National Corp., Inc., 614 P.2d 576, 579 (Okla. 1980). The ordinary meaning of the word "absence" is the "state of being absent or missing from a place or . . . failure to be present." Webster's Third New International Dictionary 6 (1981). Use of the ordinary meaning of the word "absence" is consistent with the court's construction of Article VI, Section 15 and Article VI, Section 16 of the Oklahoma Constitution.

¶7 Article VI, Section 16 of Article VI of the Oklahoma Constitution provides in pertinent part that "[i]n case of impeachment of the Governor, or of his . . . removal from the State . . . said office, with its compensation, shall devolve upon the Lieutenant Governor for the residue of the term or until the disability shall be removed." The Court of Criminal Appeals, in Ex parte Crump, 135 P. 428 (Okla. Crim. App. 1913), construed this provision, along with its companion provision, Article VI, Section 15 of the Oklahoma Constitution, which in part provides that, "[i]f, during a vacancy of the office of Governor, the Lieutenant Governor shall be impeached . . . or be absent from the State," the duties of office shall devolve upon the President Pro Tempore of the Senate. The court held that the terms "absent" or "removal" meant a simple absence from the State.

¶8 In Ex parte Crump, 135 P. 428 (Okla. Crim. App. 1913) the court was called upon to determine the validity of a pardon issued by Lieutenant Governor J.J. McAlester while Governor Lee Cruce was in Kansas City, Missouri on a one-day trip. Upon his return to the State, Governor Cruce attempted to revoke the pardon. The respondent, who was holding Mr. Crump in custody, argued that Governor Cruce was only temporarily absent from the State for one day, and was not in any way incapable of discharging the powers and duties of the office of Governor, and did not, before leaving or at any time during his temporary absence, request or in any manner indicate to the Lieutenant Governor any desire on the Governor's part that the Lieutenant Governor should perform the functions of the office of Governor. Respondent also argued that the Governor was within twelve hours "run" of the Capitol, and within nine hours "run" of the State's border, and was thus, not "absent" from the State, within the constitutional meaning, as he was only temporarily out of State and still capable of performing the office's functions.

¶9 In rejecting the respondent's position, the court found that the terms "absent" and "removal," as used in Article VI, Sections 15 and 16 of Article VI of the Oklahoma Constitution, were "convertible"—interchangeable. Crump, 135 P. at 434. The court further held that the Governor's absence from the State, for no matter how short a period of time and no matter what the purpose for absenting himself, triggered the constitutional provision:

[T]he plain intention of the framers of the Constitution and the people in adopting [art. VI, § 16] was to provide that in his absence from the state for any purpose or for any period of time, however short, his constitutional functions shall devolve upon the Lieutenant Governor as acting Governor. Such absence from the state is an abdication for the time being of the constitutional functions of his office, and the effect of that absence is to suspend his constitutional functions. He does not cease to be Governor by his temporary absence from the state. His vested right of tenure in the term of office attaches
to his person and is distinct from his executive functions; it goes with him; but the constitutional functions of his office belong to the public and are confined to the state and cannot be exercised out of state; when he leaves the state, the constitutional functions of his office devolve pro tempore upon the Lieutenant Governor; and, when he returns to the state ipso facto, he resumes all of the powers, functions, and duties of his office ....


¶10 The Crump court's analysis is that the power of an executive office can only be exercised within the office's geographic jurisdiction; thus, once the Governor removed himself from the State's geographic boundaries, he lost the ability to exercise the powers of office.

¶11 Applying a like analysis to the provisions of 19 O.S. 180.81(B), we conclude that when a County Commissioner absents himself from the county, the functions of the Office of County Commissioner devolve upon the duly-designated Chief Deputy County Commissioner, until the County Commissioner returns to the county. As the functions of the office and the attendant power to perform those functions devolve upon the Chief Deputy County Commissioner, the Chief Deputy County Commissioner, during the County Commissioner's absence, may perform all functions of the office, including voting at meetings of the Board of County Commissioners. Accordingly, during the County Commissioner's absence from the county, any votes cast by a duly designated Chief Deputy County Commissioner are as valid as those cast by the County Commissioner. That is, the votes will not be set aside because they were cast by the Chief Deputy County Commissioner, rather than the County Commissioner.

¶12 Of course, whether any particular vote at any specific meeting was properly cast by a Chief Deputy County Commissioner, is a question of fact, which is not properly considered in an Attorney General's opinion. 74 O.S. 18b(A)(5) (1995). For example, whether the Chief Deputy was acting under the direction of the Commissioner or in his or her absence, will always be a question of fact.

¶13 It is, therefore, the official Opinion of the Attorney General that:
1. Acting under the power conferred upon it by Article XVII, Section 2 of the Oklahoma Constitution to change or add to the list of county officers, the Oklahoma Legislature, in adopting 19 O.S. 180.81(B) (1995), added to the list of county officers, and in doing so created the office of Chief Deputy County Commissioner.
2. Duly designated Chief Deputy County Commissioners, under the provisions of 19 O.S. 180.81(B) (1995), are empowered to exercise the functions of the office of County Commissioner, under two sets of circumstances:
   a. When performing such duties under the direction of the County Commissioner, or
   b. During the absence of the County Commissioner from the county or in the event of the County Commissioner's death, removal or resignation.
3. Under the provisions of 19 O.S. 180.81(B) (1995), when a County Commissioner leaves the county for any period of time, however short, the functions of the office of County Commissioner devolve upon the duly designated Chief Deputy County Commissioner.
Commissioner. Such absence from the county is an abdication, for the time being, of the statutory functions of office, and the effect of that absence is to suspend the County Commissioner's statutory functions. He does not cease to be County Commissioner by his temporary absence from the county, and his vested right of tenure in the term of office which attaches to his person, and which is distinct from his executive functions, goes with him; but, the functions of the office devolve upon the Chief Deputy County Commissioner.

4. When, under the provisions of 19 O.S. 180.81(B) (1995), a duly designated Chief Deputy County Commissioner, in the absence of the County Commissioner from the county, has the functions of the office of County Commissioner devolve upon him or her, the Chief Deputy County Commissioner is empowered to perform all functions of the office of County Commissioner, including attending and voting votes at meetings of the Board of County Commissioners.

5. Whether any specific vote cast by a Chief Deputy County Commissioner at a Board of County Commissioners meeting is validly cast, is a question of fact, which under the provisions of 74 O.S. 18b(A)(5) (1995), is beyond the scope of an Attorney General's Opinion.

W. A. DREW EDMONDSON
ATTORNEY GENERAL OF OKLAHOMA
NEAL LEADER
SENIOR ASSISTANT ATTORNEY GENERAL

FOOTNOTES:

1 The principal officers referred to at the beginning of this provision--the principal officers named in paragraph 1 of Section S of the act--are the principal officers named in 19 O.S. 180.73 (1995). This list includes the members of the Board of County Commissioners. Id. -180.73(1).

Article VI, Section 16 of the Oklahoma Constitution establishes the conditions under which the functions of the Governor's office devolve upon the Lieutenant Governor and includes in its list of such contingencies times when the Governor becomes unable "to discharge the powers and duties of the office." Section 19 O.S. 180.81(B) of Title 19 makes no provision for this contingency for county officers.

2 Under the provisions of 19 O.S. 180.81(B) (1995) the duly designated "first or chief deputy or assistant" of all county officers - except county judges - may perform the duties of his or her principal under like circumstances.
¶0 The Attorney General has received your request for an official opinion, wherein you ask, in effect:
1. Is a public trust organized under 60 O.S. 176 et seq. (1980) a "public body" within the meaning of the Open Meeting Act, 25 O.S. 301 et seq. (1977)?
2. Is such a public trust subject to the Open Meeting Act?
3. If such public trusts are subject to the Open Meeting Act, under what conditions may cameras and tape recorders, as tools of the news media, be barred from the meetings of the trustees of such public trusts?
4. Do the answers to the foregoing questions apply uniformly to all "public bodies" covered by the Open Meeting Act?

¶1 Your first and second questions are answered by a plain reading of the Open Meeting Act. 25 O.S. 304(1) (1977) defined the term "public body" as follows:

"1. 'Public body' means the governing bodies of all . . . public trusts...." (Emphasis added)

¶2 25 O.S. 303 provides:

"All meetings of public bodies, as defined hereinafter, shall be held at specified times and places which are convenient to the public and shall be open to the public, except as hereinafter provided.* * *"

¶3 The intent of the Legislature to include the meetings of trustees of public trusts within the Open Meeting Act could not be more clear.

¶4 The governing bodies of public trusts organized under 60 O.S. 178.8 (1980), are "public bodies" within the meaning of the Open Meeting Act, and said bodies are subject to the Open Meeting Act in every respect.

¶5 Your third question asks under what conditions news media cameras and tape recorders may lawfully be barred from the meetings of trustees of public trusts. The Open
Meeting Act contains no express provisions dealing with news media tools, such as cameras and tape recorders. Therefore, the question resolves itself into one of statutory construction to attempt to arrive at the legislative intent embodied in the Open Meeting Act with respect to news media access to public meetings. All rules of statutory construction are subservient to the one that the legislative intent must prevail, if it reasonably can be discovered in the language of the statute. Cherokee County Publishing Co. v. Cherokee County, 48 Okl. 722, 151 P. 187 (1915). Sutherland Statutory Construction, 4th Ed., Vol. 2A, 56.01, p. 403, states:

"* * * It is not uncommon, moreover, for a statute to contain a policy section outlining, usually in general terms, what policy the legislation is supposed to serve. Provisions of this sort have often been helpful in resolving doubtful statutory meaning."

§ 6 In this connection, the Open Meeting Act contains a "policy section." 25 O.S. 302 provides:

"It is the public policy of the State of Oklahoma to encourage and facilitate an informed citizenry's understanding of the governmental process and governmental problems." (Emphasis added)

§ 7 In Open Meetings: Exceptions to State Laws, Nat. Ass'n. of Attorneys General, Mar. 1979, p. 2, the following appears:

"Another reason for the public policy of openness is that corruption, conflict of interest and the influence of special interests are frustrated by public scrutiny. Public officials are more responsive to the public when the considerations upon which official action is based are publicly known. . . Public understanding of the competing considerations facing the governmental body on any issue may facilitate public acceptance of often difficult and unpopular but necessary decisions. Openness also facilitates better reporting by the press of the governmental process, which, after all, is the means by which the vast majority of citizens follow the machinations of government." (Emphasis added)

§ 8 There is indeed a relationship between effective media coverage of public meetings and the public policy embodied in 25 O.S. 302 of the Open Meeting Act to encourage and facilitate an informed citizenry's understanding of governmental processes and governmental problems. As stated in the above publication by the National Association of Attorneys General, reporting by the press is the means by which the vast majority of citizens follow and are informed upon the actions of their government. Channel 10, Inc. v. Independent School District No. 709, Minn., 215 N.W.2d 814, 821 (1974), in finding that members of the news media had standing to sue under the Minnesota Open Meeting Law, held:

". . . we think that the basic purpose of the law was to have an informed public. The only realistic and practical means of accomplishing that end is to have open meetings with notice thereof to the news media. The law was not passed for the direct benefit of the
media but rather for that of the public. Similarly, the United States Supreme Court has stated with reference to the constitutional guarantees of speech and the press:

"'Those guarantees are not for the benefit of the press so much as for the benefit of all of us. A broadly defined freedom of the press assures the maintenance of our political system and an open society.' Time, Inc. v. Hill, 385 U.S. 374, 389, 87 S.Ct. 534, 543, 17 L.Ed.2d 456, 468 (1967)."

¶9 Before the enactment of the Open Meeting Act in 1977, public access to meetings of governmental bodies was governed by 25 O.S. 201 (1971), which was repealed when the 1977 act was adopted. 25 O.S. 201 was similar to the current Open Meeting Act in a number of respects, but certainly both laws have had similar objectives and purposes. In Sanders v. Benton, Okl., 579 P.2d 815 (1978), the policy behind 201 was described as intending to open for public scrutiny the meetings of public bodies. That same policy was recognized in another case interpreting 201, Carl v. Board of Regents of Univ. of Oklahoma, Okl., 477 P.2d 912 (1978). The 1977 Open Meeting Act went into greater detail than 25 O.S. 201 in many respects, but especially important is the legislative statement of policy contained in 25 O.S. 302, supra, which embraced the concept of:

"... an informed citizenry's understanding of the governmental process and governmental problems." (Emphasis added)

¶10 Certainly, while broad access of individual citizens to public meetings was within the contemplation of the Legislature, the use of the language, "informed citizenry", was a recognition of the citizenry's need for information about its government; and, realistically speaking, that need is one which is practically served only by assuring adequate media access to public meetings. That view was adopted in Attorney General Opinion No. 65-113, which interpreted 201, which, as we have shown, did not go nearly as far as the present Open Meeting Act in expressing itself upon the importance of keeping the public informed about the activities of its governing officials. There, the Attorney General said:

"... The meetings of the Alcoholic Beverage Control Board must be open to the public, and to the press and television cameramen as members of the public."

¶11 The 1965 Opinion focused upon the rights of television cameramen and members of the press as members of the public and did not deal with the policy purpose of keeping the public informed, which is a policy strongly stated in the current Open Meeting Act. If, for 25 O.S. 201 purposes, television cameramen and members of the press were entitled to attend public meetings, under the new Open Meeting Act, there is no reason to diminish the rights of such persons under the present Open Meeting Act.

¶12 It follows that barring members of the press from using their professional tools, tape recorders and cameras, in public meetings would frustrate the underlying purposes and objectives of the Open Meeting Act. The ability to tape-record and video tape, film or photograph the proceedings of public bodies greatly enhances the accurate reporting of events transpiring at such meetings; and public interest in those events will be stimulated
by news accounts using the products of those instruments. Kindling public interest in the affairs of government and assuring that information received by the public about its government is accurate are considerations very much in keeping with the policy of the Open Meeting Act.

¶13 While members of the press cannot lawfully be prevented from using tape-recorders and cameras while covering the meetings of trustees of public trusts, nevertheless, as was pointed out in the 1965 Attorney General opinion discussed supra, all public bodies have the inherent power to maintain decorum and order in their meetings. No hard and fast rule can be prescribed as to when an individual's conduct in a public meeting disrupts the meeting to the point that it interferes with the ability of the public body to carry out its business. However, a blanket ban on cameras and tape-recorders is impermissible. Members of the news media must be afforded a reasonable opportunity to use their tools to cover public meetings, and that right, like any other legal right, should not be exercised abusively to the detriment of equally important public interests. Certainly, modern attitudes toward the once assumed disruptive presence of cameras in public meetings has softened, as evidenced by the now widely accepted judicial view that cameras may be used in courtrooms to enhance the public's accessibility to information about judicial proceedings.

¶14 Your final question asks whether the Attorney General's findings with respect to public trusts would apply to all public bodies covered by the Open Meeting Act. The analysis in this Opinion has focused upon public trusts as "public bodies" within the definition of that term in 25 O.S. 304(1). All "public bodies" defined in 25 O.S. 304(1) are treated alike under the Open Meeting Act. A public trust organized under 60 O.S. 176 (1980) is no different than any other public body for Open Meeting Act purposes.

¶15 It is, therefore, the official opinion of the Attorney General that:
1. Public trusts organized under 60 O.S. 176 et seq. (1980) are "public bodies" within the meaning of the Open Meeting Act, 25 O.S. 301 et seq. (1977).
2. Such public trusts must comply with and are subject to the Open Meeting Act.
3. Cameras and tape recorders may not be barred from the meetings of trustees of such public trusts.
4. The above findings apply equally to any and all public bodies subject to the Open Meeting Act.

JAN ERIC CARTWRIGHT
ATTORNEY GENERAL OF OKLAHOMA
FLOYD W. TAYLOR
FIRST ASSISTANT ATTORNEY GENERAL

FOOTNOTE:
1 Note: Rules of Okla. Cty. District Court re: Media access to court proceedings with "tools of trade", e.g. cameras, etc.
In each county in this state in which there has been established a county free fair association under the 1937 Free Fair Act, as amended in 1939, in which county bonds for free fair purposes have been voted and issued since the effective date of the 1939 amendment, as provided in Sections 15-84 through 15-92 of this title, the board of directors of the fair association may, by resolution, if approved by the board of county commissioners, establish and convert the association into a similar fair association of the same name with the duties, powers and liabilities specified by Sections 15-112 through 15-127 of this title.

**Historical Data**

No suit shall be sustained to set aside any assessment made or special assessment bond for which any assessment is security, unless brought within thirty (30) days from the time such assessment is made; provided, that in the event any special assessment shall be set aside or be invalid, in whole or in part, the board of directors may, at any time, in the manner herein provided for levying an original assessment, proceed to cause a new assessment to be made, which shall have the like force and effect as an original assessment.

**Historical Data**

Title 69. Roads, Bridges, and Ferries
Chapter 1
Oklahoma Highway Code of 1968
Article Article 6
Section 633 - Plans and Specifications - Letting Contract - Building by County
Board - Materials - Machinery - Warrants for Payroll
Cite as: O.S. §, __ __

A. When any culvert or bridge is to be constructed at an estimated cost of Fifty Thousand Dollars ($50,000.00) or more, or any culvert or bridge reconstruction is to be accomplished at an estimated cost of Seventy-five Thousand Dollars ($75,000.00) or more, or grade-and-drainage project is to be developed, or reconstruction, replacement or major repairs are to be accomplished by the board of county commissioners acting alone or in cooperation with the state or federal government, at an estimated cost of One Hundred Fifty Thousand Dollars ($150,000.00) or more, in either event, engineering plans and specifications shall be prepared by the county engineer to insure sound engineering practices. The project shall be advertised for bids pursuant to Section 1101 of this title, and the contract shall be let only after notice at a public letting. If the construction work can be completed for a cost below or equal to the estimate of the engineer or below any bid submitted at a public letting and so entered in its journal, nothing in this title shall prevent the board from causing the same to be built by day labor, force account, and purchase by the county of materials as provided by law.

B. If the board of county commissioners deems it necessary, it may consult and seek the advice of the Department of Transportation regarding the design, construction and maintenance of the project, and the Department of Transportation may furnish advice for any of the projects to insure sound engineering practices. If provided, the services shall be furnished without cost or expense to the county.

C. The board may authorize the county clerk to draw warrants for the amount of payrolls for labor furnished under the day labor system, when the payrolls are certified to as correct by the engineer or person in charge of the work, and the payroll shall be passed upon by the board following certification.

Historical Data

Laws 1968, c. 415, § 633, operative July 1, 1968; Amended by Laws 1971, c. 103, § 1, emerg. eff. April 26, 1971; Amended by Laws 1975, c. 338, § 1, operative July 1, 1975; Amended by Laws 1979, c. 92, § 2, emerg. eff. April 24, 1979; Amended by Laws 1981, c. 1, 1st Ex. Sess., § 5, emerg. eff. September 8, 1981; Amended by Laws 1982, c. 286, §
1; Amended by Laws 1984, c. 71, § 3; Amended by Laws 2004, HB 2274, c. 419, § 1, eff. November 1, 2004 (superseded document available).