Handbook for County Clerks of Oklahoma

March 2002

Published by:
The Center for Local Government Technology
Oklahoma State University
Stillwater, Oklahoma

Edited by the County Clerk Editorial Committee, the Center for Local Government Technology, and the Oklahoma Cooperative Extension Service at
Oklahoma State University

This is a minor revision of the 2001 *Handbook for County Clerks of Oklahoma*. Revisions have been made that reflect changes in Oklahoma law since the 2001 version was produced. Two additional documents have been added to the compact disk: the *Purchasing Handbook for Oklahoma Counties* and *the County Clerk and Purchasing Forms* document.

Funding for this revision was provided through the Office of the State Auditor and Inspector. The Office of the State Auditor and Inspector is not responsible for, nor does it necessarily subscribe to any of the contents of conclusions that appear in this document.

This handbook was prepared by the Center for Local Government Technology and the Cooperative Extension Service at Oklahoma State University. This handbook compact disk was produced at a cost of $1.00.

© 2002 Oklahoma State University
All rights reserved.

Acknowledgments for the 2001 Edition

Many people devoted a great amount of time to the production of this handbook. County Clerks and their deputies supplied guidance, expertise, and editing which provided the necessary impetus to the entire project. Members of the Office of the State Auditor and Inspector provided input, guidance, and editing during the preparation of this revision.

The following people deserve special recognition:

Nelda Gray, State Auditor and Inspector's Office

Ronita Coldiron, Noble County Clerk

Sharon Gates, Blaine County Clerk

Marjorie Parrish, Washington County Clerk

Sherri Schieffer, Payne County Clerk

The Oklahoma County Clerks and Deputies Association would like to give special recognition to Judy Rudin, the technical writer from OSU's Center for Local Government Technology (CLGT). She worked diligently for many hours under a very tight schedule, lent her expertise in drafting the chapters, and met many times with County Clerks to revise and update this handbook. Don Sporleder, Local Government Specialist, Oklahoma Cooperative Extension Services (OCES) at OSU also provided assistance with research and revisions. We also want to thank Mike Hughes, CLGT Director, and Ann Embree, Manager of the County Training Program at CLGT for always supporting and assisting our association.

Pam Goodno
President, Oklahoma County Clerks and Deputies Association
Kay County Clerk

Preface

The word "Clerk" has different meanings to different people. The writers of the Constitution of Oklahoma created in Article 17, Section 2, the office of the County Clerk along with other county offices, including the County Judge, the County Attorney, the District Court Clerk, the Sheriff, the County Treasurer, the Register of Deeds, the Surveyor, the Superintendent of Public Instruction and three County Commissioners.

In Article 5, Section 60 of the Oklahoma Constitution, the legislature was charged with a responsibility . . .

> . . . to provide by law for the establishment and maintenance of an efficient system of checks and balances between the officers . . . entrusted with the collection, receipt, custody, or disbursement of the revenue or moneys of the State whatsoever.

Most concepts of the 1907 Oklahoma Constitution remain in effect today, however, some changes have occurred. For example, the legislature in 19 O.S. § 225 consolidated the Register of Deeds, along with the duties and responsibilities into the office of the County Clerk.

Other legislative changes include the creation of the office of the County Assessor in 68 O.S. § 2401, the changing of County Judges and Attorneys to District Officers and the dropping of Township Officers. 68 O.S. § 2486 provided for an Excise Board with appointive membership, " . . . as a part of the system of checks and balances required by the Constitution."

The current duties of the County Clerk can generally be described as being in four categories:

1. Property interest records
   Serving as the repository for legally prepared instruments such as deeds, mortgages, right-of-ways, easements, mineral rights, and liens
2. Administrative duties
   Includes recording and assembling information for the Board of County Commissioners, the Excise Board, the Board of Equalization, and the Tax Roll Corrections Board, and maintaining records of their proceedings
3. Accounting and bookkeeping duties
   Performing accounting and bookkeeping duties for current records of county properties, records of disbursements, and the appropriation of funds into disbursable accounts, and payroll
4. Purchasing
   Performing purchasing functions for the county, except in counties with a Budget Board accounting system.

Each County Clerk is elected by the voters of each county every four years. County Clerks receive their power, authority, and/or guidance from the Oklahoma Constitution, the State Statutes, District Attorney's opinions, court judgments and procedures prescribed by the State Auditor and Inspector's office. This handbook is designed primarily for use by County Clerks, their deputies, and those who work with them, to attain a better understanding of the duties and responsibilities of the County Clerk's office.

Handbook for
County Clerks of Oklahoma

Table of Contents

Page

Introduction: How to Use This Handbook

Section I: Overview of County Government in Oklahoma

Chapter One - County Government in Oklahoma

The County Government System in Oklahoma 1-1
Duties of County Governments..... 1-1
Elected County Officers..... 1-2
County Commissioners..... 1-2
County Clerk..... 1-3
County Assessor..... 1-4
County Treasurer..... 1-4
Court Clerk..... 1-5
County Sheriff..... 1-5
County Budget Boards 1-5
District Attorney 1-6
Non-Elected County Officers and Boards..... 1-6
County Engineer 1-7
County Extension Office Personnel..... 1-7
Superintendent of Health 1-7
County Medical Examiner 1-8
County Safety Director 1-8
District Safety Director 1-8
County Board of Equalization Members 1-8
County Excise Board Members 1-8
Board of Tax Roll Corrections Members..... 1-9
County Emergency Management Director..... 1-9
The County Board of Public Welfare Members 1-9
County Election Board Members..... 1-9
County Free Fair Board Members..... 1-10
Other Non-Elected Officers 1-10

Page

Chapter Two – Sources of Revenue

The County General Fund 2-1
Ad Valorem Tax Collections 2-4
Real Property 2-6
Personal Property 2-6
Exemptions to Ad Valorem Taxation 2-7
Homestead Exemption 2-7
Additional Homestead Exemption 2-7
Ad Valorem Tax Refunds or Credits 2-8
Fees and Collections 2-8
County Sales Tax 2-8
County Use Tax 2-9
State Transfer Payments 2-9
In-Lieu Taxes 2-10
Reimbursements 2-12
Special Revenue Funds 2-12
Ad Valorem Funded Special Revenue Funds 2-12
Cash Funds 2-13
Special Cash Funds 2-14
Cash Fund Appropriations 2-14
Supplemental Appropriations 2-16
Capital Projects Funds 2-16
Debt Service Funds 2-16
Special Assessment Funds 2-16
Audit Classification of Funds 2-17
Proprietary Funds 2-17
Enterprise Funds 2-17
Internal Service Funds 2-17
Fiduciary Funds 2-17
Trust and Agency Funds 2-17
Other Sources of County Revenue 2-18
County Bridge and Road Improvement Fund 2-18

Page

Chapter Three - The County Budget Process

Budget Preparation 3-1
The Purpose of a Budget 3-2
Forms Related to the Budget Process 3-2
Budget Submissions 3-2
County Budgets in Counties Where County Excise Boards are Responsible for the Budget 3-4
The County Excise Board 3-4
Abstract of Assessed Valuations 3-8
Who Submits Budgets 3-8
Budget Planning Conference 3-8
County Officers Annual Report 3-8
Role of Board of County Commissioners 3-9
County's Annual Budget Report 3-9
Publication of Financial Statement and Budget 3-10
Presentation of Financial Statement and Budget to the County Excise Board 3-10
Review and Approval of the County Budget 3-10
Transfer of Appropriations 3-11
Supplemental and Additional Appropriations 3-12
Temporary Appropriations 3-13
City or Town Budgets in Counties Where County Excise Boards are Responsible for the Budget 3-13
Statement of Estimate of Needs 3-13
School District Budgets in Counties Where County Excise Boards are Responsible for the Budget 3-14
County Budgets in Counties With County Budget Boards 3-14
The County Budget Board 3-18
The County Budget Act 3-18
Meetings 3-19
Report of Estimated Revenues and Expenses 3-19
Budget Preparation 3-19
Classifying Estimated Revenues and Expenditures 3-21
Public Hearings and Protests 3-21
Budget Adoption 3-21
County Excise Board's Role 3-22
Amended Budget 3-22
Receiving Assistance and Audits 3-23
Office of the State Auditor and Inspector 3-23
Understanding County Finances 3-23

Page

Chapter Four - The County Accounting System

Generally Accepted Accounting Principles 4-1
Fund Accounting 4-1
Governmental Funds 4-2
Budget Account 4-3
Estimate of Probable Income 4-3
Transfer of Appropriations 4-3
Transfer of Special Fund Balance 4-3
Warrants 4-3
County Bank Accounts 4-4
Official Depository Account 4-4
The General Account 4-4
Security of County Money 4-5

Chapter Five - Governmental Tort Claims Act

Filing Claims 5-3
Written Claim Procedures 5-4
Determining Liability 5-4
Extent of Liability 5-4
Additional Claims 5-5
Exemptions from Liability 5-5
Settling Claims 5-8
Claim Denial 5-8
Claim Settlement 5-8
Employee Defense 5-8
County's Right to Recover Monies 5-9
Settlement and Payment 5-9
Payment Limitations 5-9
Insurance 5-9

Page

Section II: Office and Duties of the County Clerk

Chapter Six - Office of County Clerk

Filing as a Candidate for County Clerk 6-1
Filling the Office of County Clerk 6-2
Term of Office 6-2
Conditions of Office 6-3
Vacancies 6-3
In Counties with Populations up to 600,000 6-3
In Counties with Populations Above 600,000 6-3
Resignations 6-4
Removal 6-4
Assuming the Office of County Clerk 6-4
The Oath of Office 6-4
The Loyalty Oath 6-4
Serving as County Clerk 6-4
The Blanket Bond 6-4
The Office Bond 6-7
Office Organization 6-7
Office Location and Hours 6-7
Office Personnel 6-8
Deputies 6-8
First Deputy or Chief Deputy 6-8
Additional Deputies 6-8
Duties and Job Descriptions 6-8
Employee Requirements, Salaries, and Benefits 6-10
The County Seal 6-10
The Oklahoma Statutes 6-13
Supplements and Updates 6-13
Statute Conflicts 6-13
Inventory Procedures 6-14
Purchasing Procedures 6-14
Requisitioning Officers 6-14
Receiving Officers 6-15
Filing Signatures With the Secretary of State 6-15
County Officers' Signature List 6-15
Public Officials Certificate of Manual Signature 6-15
Facsimile Signatures 6-16

Page

Chapter Seven - Duties of the County Clerk: General
Record Keeping 7-1
Administration 7-2
Board of County Commissioners 7-2
Other County Boards 7-3
Accounting and Bookkeeping 7-3
Purchasing 7-3
Yearly Activities 7-4
Protecting County Monies 7-4
Obtaining Legal Advice 7-4
Bills, Laws, and Regulations as Legal References 7-4
The District Attorney 7-11
Keeping County Records 7-11
Open Records Act 7-11
Access and Fees 7-12
Record Destruction 7-14
Document Expiration Requirements 7-14
Other Records' Destruction 7-16
Destruction After Copying Originals 7-16
Penalties 7-16
Handling School Records and School District Boundaries 7-17
Transfer and Preservation of School Records 7-17
School District Boundaries 7-17
Handling Reimbursements from State Agencies 7-17
District Attorney Training Council 7-17
Election Board Secretary Salary 7-17
FEMA - Emergency Management 7-17
Oklahoma Tax Commission - Homestead Exemption 7-17
IRS Form 843 7-18
State Agencies' Recording and Copying Fees 7-18

Page

Chapter Eight - Duties of the County Clerk: County Boards

Understanding the County Board System 8-1
The Board of County Commissioners 8-1
County Excise Board 8-2
General 8-2
Budgets 8-2
Abstract of Assessments 8-3
County Board of Equalization 8-3
Overview 8-3
Training 8-4
Sessions 8-4
Regular Sessions 8-4
Special Sessions 8-5
Duties 8-5
Notice of Increase in Valuation 8-6
Protests (Written Complaints) 8-6
Appeals 8-7
Hearings 8-7
Board of Tax Roll Corrections 8-8
Assessment Errors 8-8
Exemption Errors 8-9
Transcribing Errors 8-9
Tax Levy Errors 8-9
Valuation Errors 8-10
Certificate of Error 8-10
County Free Fair Board 8-10

Page

Chapter Nine - Duties of the County Clerk: Meetings, Publications, and Notices

Understanding the Open Meeting Law 9-1
Holding Open Meetings 9-2
Recording Votes 9-2
Circumvention of Act 9-2
Executive Sessions 9-2
Notice by Public Bodies 9-4
County Clerk Record 9-4
Notice of Meeting Changes 9-4
Advance Public Notice 9-5
Continued or Reconvened Meetings 9-5
Special Meetings 9-5
Special Board of County Commissioners Meetings for Passing on Bills and Claims 9-6
Emergency Meetings 9-6
Meeting Minutes 9-6
Penalties 9-6
Teleconferences 9-7
Publishing Board of County Commissioners Activities 9-7
Proceedings 9-7
Employees and Salaries Annual Report 9-7
Publishing Bids 9-8
Publishing Notices 9-9
Publishing County Budgets 9-9

Page

Chapter Ten - Duties of the County Clerk: Payroll

Understanding the Wages and Salary Process 10-1
Wages and Salaries 10-1
Fair Labor Standards Act 10-5
Deputies and Assistants 10-5
Processing Hirings and Terminations 10-5
Nepotism 10-5
New Full-Time Employees 10-7
New Part-Time Employees 10-8
Terminations and Retirements 10-8
Processing Payroll 10-9
Monthly Filings 10-9
Annual Filings 10-10
Electronic Federal Tax System Filings 10-10
Processing Travel Expenses 10-10
Maintaining Employment Records and Personnel Files 10-11
Federal Requirements for Personnel Files 10-12
Access to Personnel Files 10-12
Providing Benefits 10-13
Insurance 10-13
Vacations and Sick Leave 10-13
Holidays 10-14
Handling Workers' Compensation 10-14
Handling Retirement 10-14

Page

Chapter Eleven - Duties of the County Clerk: Recording and Filing
Recording and Filing Requirements 11-1
Conforming Instruments 11-1
Records Preservation Fee 11-2
Sham Filings 11-2
Notice of Refusal 11-3
County Clerk Liability and Responsibility 11-3
Consolidation of Office of Register of Deeds and County Clerk 11-4
Maps and Plats 11-4
Plats in Unincorporated Areas 11-5
Cemeteries - Title 8 11-5
Cities and Towns - Title 11 11-5
Land Outside Corporate Limits of a Municipality 11-6
Fees for Filing 11-6
Errors and Defects 11-6
Title 46, Mortgages 11-7
Receiving (Reception) Book 11-7
Index of Instruments 11-8
Numerical Index of Instruments 11-8
Partnerships, Fictitious Name, and Sole Proprietorships 11-9
Handling Deeds and Documentary Stamps 11-9
Deeds 11-9
Documentary Stamps 11-10
Handling Miscellaneous Duties 11-14
Bonds, Certified 11-14
Bonds 11-15
Bonds, School 11-15
Carnival 11-15
Cooperative Marketing Associations 11-15
Federal Liens 11-15
Hospital, County 11-15
Interlocal Cooperation Agreement 11-15
Local Industrial Development 11-15
Municipal Budgets and Levies 11-15
Oil and Gas Leases 11-15
Recreation Facilities 11-16
Road Improvement Bonds 11-16
Road Improvement Districts 11-16
Rural Ambulance Service Districts 11-16
Sewer Improvement District 11-16

Page

Chapter Eleven - Duties of the County Clerk: Recording and Filing (Continued)

Signatures....11-16
Soldiers and Sailors Discharge....11-17
Statutes/State Laws....11-17
Summons....11-17
Tax Receipts....11-17
Township....11-17
Business Trusts....11-17
Filing on the Miscellaneous Docket....11-18
Filing Disclaimer of Interests Passing by Deed or Assignment....11-18

Chapter Twelve - Duties of the County Clerk: Filing Liens and Judgments

Handling Liens and Judgments.... 12-1
County Clerk's Role in the Lien Process.... 12-2
Pre-Lien Notice Requirements.... 12-4
Filing Liens.... 12-4
Title 42, Chapter 1 - General Provisions.... 12-4
Title 42, Chapter 2 - Personal Property for Work Thereon.... 12-5
Title 42, Chapter 3, Mechanics and Materialmen Liens.... 12-5
Mechanics Lien Journal.... 12-6
Mechanics Lien Journal - Direct Index.... 12-7
Mechanics Lien Journal - Inverted Index.... 12-7
County Clerk Lien Fee Account.... 12-7
Notice of Filing.... 12-8
Discharge of Lien.... 12-9
County Clerk Lien Fund....12-11
Liens on Mining Property....12-12
Title 74 - District Attorneys Liens....12-12
Federal Liens....12-12
Federal Tax Liens....12-12
Federal Liens on Personal Property....12-13
Filing Statements and Statements of Judgments....12-13
Judgment Index (Journal)....12-13
Kinds and Source....12-13

Page

Chapter Thirteen - Duties of the County Clerk: Handling Uniform Commercial Code Documents

Uniform Commercial Code Documents 13-1
Changes in the UCC Laws 13-2
Central Filing Office 13-2
Central Filing 13-2
Exceptions to Central Filing 13-2
Local-Filing Offices 13-4
Former Article 9 Records 13-4
Duties of Local-Filing Offices 13-5
Filing Documents 13-5
Filing Terminations 13-5
Maintaining Records 13-5
Removing and Destroying Records 13-5
Transition Filings 13-5
UCC Filing Fees 13-6
Record Preservation Fee 13-6
UCC Filing Forms 13-6
National UCC Filing Statement Forms 13-7
Types of Filing Forms 13-7
Form UCC1 – National UCC Financing Statement 13-7
Contents of a Financing Statement 13-7
Form UCC3 – National UCC Financing Amendment 13-8
Form UCC11 – National Information Request 13-11
Non-Standard Forms 13-11

Chapter Fourteen - Duties of the County Clerk: The Budget

Providing Forms Related to the Budget Process 14-1
Handling County Clerk Responsibilities in the County Budget Process in Counties with a County Excise Board 14-2
Abstract of Assessed Valuations 14-2
Annual Budget Planning Conference 14-2
Officers Annual Report 14-2
Publication of County Budget 14-3
Completed County Budget to Excise Board 14-3
City and Town Budgets 14-3
School District Board Budgets 14-3
Meeting Notices 14-3
Review and Approval of County Budget 14-4
Filings/Notices/Protests 14-4

Page

Chapter Fourteen - Duties of the County Clerk: The Budget (Continued)
Transfer of Appropriations 14-4
Supplemental and Additional Appropriations 14-5
Cash fund Appropriations 14-5
Handling County Clerk Responsibilities in the County Budget Process in Counties with a County Budget Board 14-5
Public Budget Hearing 14-6
County Excise Board's Role 14-6
Filings/Notices/Protests 14-6
Handling Common Tasks 14-7
Audit Reports 14-7
Audit Publication of Notice 14-7

Chapter Fifteen - Duties of the County Clerk: Disbursements
Refunding Overpayments 15-1
Paying Election Expenses 15-2
Underpayments 15-3
Overpayments 15-3
Handling Apportionments 15-4
Keeping A Warrant Register 15-5
Lost or Mislaid Warrants or Vouchers 15-5
Unclaimed Warrants 15-5
Making Official Cash Deposits 15-6

Chapter Sixteen - Duties of the County Clerk: Rules of Order
Understanding the Reasons for Parliamentary Procedure 16-1
Powers and Duties of the Chairman 16-2
Before the Meeting: Planning the Agenda 16-2
Order of Business 16-3
Agenda 16-3
Parliamentary Procedures 16-8
Addressing the Chair/Obtaining Recognition 16-8
Calling to Order or Rising to a Point of Order 16-8
Handling Motions, Amendments, and Voting 16-8
Understanding Types of Motions and Rules of Precedence 16-11

Section III: Appendices

Appendix A: Using the Statutes
Appendix B: Fee Schedules
Appendix C: OSU Extension Facts
Appendix D: Related Sources, Addresses, and Phone Numbers
Appendix E: Forms Section

List of Figures

Page

Section I: County Government in Oklahoma Overview

Chapter Two – Sources of Revenue

Average County General fund Revenue FY 1998 2-3

Chapter Five – The Tort Claim Process

Figure 5-1. The Tort Claim Process..... 5-2

Section II: Office and Duties of The Court Clerk

Chapter Six - Office of County Clerk

Figure 6-1. Sample Oath of Office for County Officers 6-5
Figure 6-2. Sample Loyalty Oath for County Officers..... 6-6
Figure 6-3. Sample Job Description for Chief (First) Deputy Position in the County Clerk's Office 6-11
Figure 6-4. Sample Job Description for a Deputy Clerk Position in the County Clerk's Office 6-12

Chapter Ten - Duties of the County Clerk: Payroll

Figure 10-1. Sample Salary Calculation for County Officers in Counties Not Approving Ad Valorem Tax Exemption..... 10-3
Figure 10-2. Sample Salary Calculation for County Officers in Counties Approving Ad Valorem Tax Exemption..... 10-4
Figure 10-3. Nepotism Chart 10-6

Chapter Thirteen - Duties of the County Clerk: Handling Uniform Commercial Code Documents

Figure 13-1. Sample Front Page of the National UCC Financing Statement, Form UCC1..... 13-9
Figure 13-2. Sample Front Page of the National UCC Financing Statement Amendment, Form UCC3.....13-10
Figure 13-3. Sample Front Page of the National Information Request, Form UCC11.....13-12

Page

Chapter Fifteen - Duties of the County Clerk: Disbursements

Figure 15-1. Sample Computerized SA&I Form No. 213 County Clerk's Cash Book and Summary Report to County Commissioners 15-8

Figure 15-2. Sample Computerized Official Depository Ticket 15-9

Chapter Sixteen - Duties of the County Clerk: Rules of Order

Figure 16-1. Sample Resolution for Board of County Commissioners 16-6

Figure 16-2. Sample Proclamation Format for Board of County Commissioners 16-7

List of Tables

Page

Section I: Oklahoma County Government Overview

Chapter Two – Sources of Revenue

Table 2-1. County General Fund Budget Accounts and Regulations for Special Services 2-2
Table 2-2. County Ad Valorem Taxation Process 2-5
Table 2-3. Property Tax Calculation 2-6
Table 2-4. State Transfer Payment Sources and Uses 2-11

Chapter Three - The County Budget Process

Table 3-1. Differences Between the Two County Budget Systems: Commissioner/Excise Board System and Budget Board System 3-3
Table 3-2. Fiscal Timetable for Counties Using the Commissioner/Excise Board Budget Method 3-5
Table 3-3. Fiscal Timetable for Counties Using the Budget Board Budget Method 3-15

Section II: Office and Duties of County Clerk

Chapter Seven - Duties of the County Clerk: General

Table 7-1. Yearly Calendar of Activities for the County Clerk's Office 7-5

Chapter Eight - Duties of the County Clerk: County Boards

Table 8-1. County Board of Equalization Sessions Periods Related to County Assessed Valuation 8-4

Chapter Nine - Duties of the County Clerk: Meetings, Publications, and Notices

Table 9-1. Notice Identification and Publication Information 9-10

Introduction
How to Use This Handbook

[This is a minor revision of the 2001 *Handbook for County Clerks of Oklahoma*. Revisions have been made that reflect changes in Oklahoma law since the 2001 version was produced. Two additional documents have been added to the compact disk: the *Purchasing Handbook for Oklahoma Counties* and *the County Clerk and Purchasing Forms* document. **]**

This handbook revision has been prepared for use primarily by County Clerks, their deputies, and other employees in the County Clerk'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 replacement for 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 the County Clerk 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 backets standing alone, that means that information has been deleted since the last revision.

The dates in the footer of each page indicate the date(s) of the most recent revision. **]**

New Technology

[The 2001 *Handbook for County Clerks of Oklahoma*, the *Purchasing Handbook for Oklahoma Counties* and *the County Clerk and Purchasing Forms* document are all contained on one interactive Compact Disk (CD). You can access these documents 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 documents out as hard copies, however the printed copies will not have the interactive capabilities of the on-line copies. **]**

The interactive capability of this CD allows you to link from one spot to another in the documents. 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 that appear in blue 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.

Organization

The first section of the 2002 *Handbook for County Clerks 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 Clerks' offices understand how they affect and are affected by other county entities and procedures.

Section II contains chapters that describe the various duties and responsibilities for the County Clerk's office.

In Appendix A is a guide to using the statutes.

Appendix B contains the County Clerk's Fee Schedule and the Oklahoma Documentary Stamp Value Chart.

Copies of several OSU Extension Fact sheets which relate to information discussed in the handbook are included in Appendix C. Additional copies of these sheets are available at your local County Extension Office.

Appendix D 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 D is provided for your convenience if you should need to contact any of these agencies.

Appendix E is the Forms Section, which contains copies of forms, other than SA&I forms, that are used in the County Clerk's office.

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 at the end of 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. Even though some statute references may have a 2000 indication, all statutes are now contained in the 2001 edition. **]**

This handbook is not intended to be a legal source to replace the Oklahoma State Statutes. In many cases the statutes are paraphrased or interpreted 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 Clerk'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 and Computerized Forms

In most cases, the forms provided in this handbook are copies of actual forms. However, forms are always being updated, and the forms provided in this handbook may not be the most recent versions. We recommend that, when in doubt, you contact the appropriate agency to request copies of actual forms.

The *Purchasing Handbook for Oklahoma Counties*, which is also located on this CD, has copies of all of the forms discussed in the purchasing handbook. These forms can be printed out for use as hard copies.

The forms in the *County Clerk and Purchasing Forms* document located on this CD can be printed out, or they can be completed online, by typing information into the fields provided on the forms, and then printed out.

Many counties now use computers to generate data that was once entered on printed forms. Some computerized forms may vary slightly from county to county.

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.

Section I
County Government in Oklahoma Overview

Chapter One
County Government in Oklahoma

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.

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.

Duties of County Governments

County governments in Oklahoma have the following primary responsibilities:

- Maintain the peace
- Protect health and property
- Enhance economic opportunity

Within these broad categories, county officers perform several functions:

- Enforce the laws
- Build and maintain county roads
- Maintain official records
- Collect, maintain, and disburse county revenues
- Help ensure the physical health and well-being of county citizens

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) — OK Const. Article 17 § 2
- County Clerk — OK Const. Article 17 § 2
- County Assessor — 68 O.S. § 2814
- County Treasurer — OK Const. Article 17 § 2
- Court Clerk — OK Const. Article 17 § 2
- County Sheriff — OK Const. Article 17 § 2
- District Attorney

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

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.

> OSU Extension Facts F- 802, *Duties and Responsibilities of Elected County Officials*, in Appendix C 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.

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 — 19 O.S. § 321

County Commissioners and act as the principal administrators of the county. Their duties include the following activities: 19 O.S.2000, § 339

- 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 19 O.S. § 330
- Developing personnel policies, designating holidays, and approving salaries for county employees 25 O.S.2000, §§ 82.1~90.13
- Approving payment of the county payroll 19 O.S.2000, § 326
- Auditing and approving tort claims against the county
- 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.2000, § 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.2000, § 167 19 O.S. § 622

The Board of County Commissioners is required to hold one regular meeting at the county seat each month. 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. 19 O.S.2000, § 326 25 O.S.2000, § 307(E)

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 19 O.S. §§ 244, 245, 248, 284, 286

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 — 68 O.S.2000, § 3005.1(A); 19 O.S. §§ 243, 244
- Recording all appropriations and expenditures for each county office or department — 19 O.S. § 250
- Preparing warrants for paying county bills and payroll
- Purchasing or leasing and maintaining all county supplies and equipment
- Acting as the registrar of deeds

County Assessor

The County Assessor assesses all taxable real and personal 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. — 68 O.S. §§ 2814, 2815

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 — 68 O.S. § 2836
- Implementing the four-year visual inspection program for all real property
- Auditing any property for which the estimated fair cash value differs from the value submitted by the taxpayer — 68 O.S. § 2840
- 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 — 19 O.S.2000, § 623; 19 O.S. § 625

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. 19 O.S. § 624

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 monies as provided by law. The Court Clerk also issues legal warrants, court orders, passports, and marriage, beer, pool hall, and other county licenses. 12 O.S.2000, §§ 22, 24, 29, 35.1 12 O.S.§§ 27 28 28 O.S.2000, § 31

County Sheriff

The County Sheriff is the chief law officer responsible for preserving the peace and protecting life and property in the county. 19 O.S. § 513, 516 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. 19 O.S. §§ 514, 526, 545

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. 19 O.S. §§ 1403, 1407

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, depending on the district's population.

19 O.S. § 215.1

19 O.S.2000, § 215.4

- 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
- Superintendent of Health
- County Medical Examiner
- County Safety Director
- District Safety Coordinator
- 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 C 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.

County Extension Office Personnel

69 O.S. §§ 624 ~ 626

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

Superintendent of Health

The Superintendent of Health has the following duties:

63 O.S. § 1-204

- Abolish public health nuisances and dangers
- Control and suppress the spread of communicable, infectious, or contagious diseases
- Enforce County and State Boards of Health regulations

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. 63 O.S. § 937

County Safety Director

The Board of County Commissioners must appoint a county Safety Director to coordinate all county safety programs. The Safety Director must provide safety classes at least quarterly for county employees. 40 O.S.2000, § 403(E)

District Safety Coordinator

The Board of County Commissioners may also appoint a district Safety Coordinator to coordinate county safety programs for employees at the district level. 40 O.S.2000, § 403(E)

The Association of County Commissioners of Oklahoma (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. 68 O.S.2000, § 2863

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 of the County Board of Equalization. The County Clerk serves as secretary to this board. 68 O.S.2000, § 2861

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: 68 O.S.2000, § 3005.1 68 O.S. §§ 3006, 3007

- 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 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. 68 O.S.2000, § 2871

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. 63 O.S. §§ 683.11, 683.12

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.

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 and they 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 an election judge, clerk, and inspector in each precinct.

26 O.S. § 2-110
26 O.S.2000, § 2-111
26 O.S. §§ 2-116, 2-117
26 O.S.2000, § 2-124
26 O.S. § 2-125

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.2000, §§ 104c, 131.3A

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
- City-County Park and Recreation Commission
- Land Use Planning Commission
- County Hospital Board of Control

Chapter Two
Sources of Revenue

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

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 for revenue amounts that could be apportioned to budget accounts that support special services **]** as established by the statutes.

62 O.S. § 331
68 O.S. §§ 3009-3010

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 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:

62 O.S. §§ 335, 445
63 O.S. § 1066
68 O.S.2000, § 1370

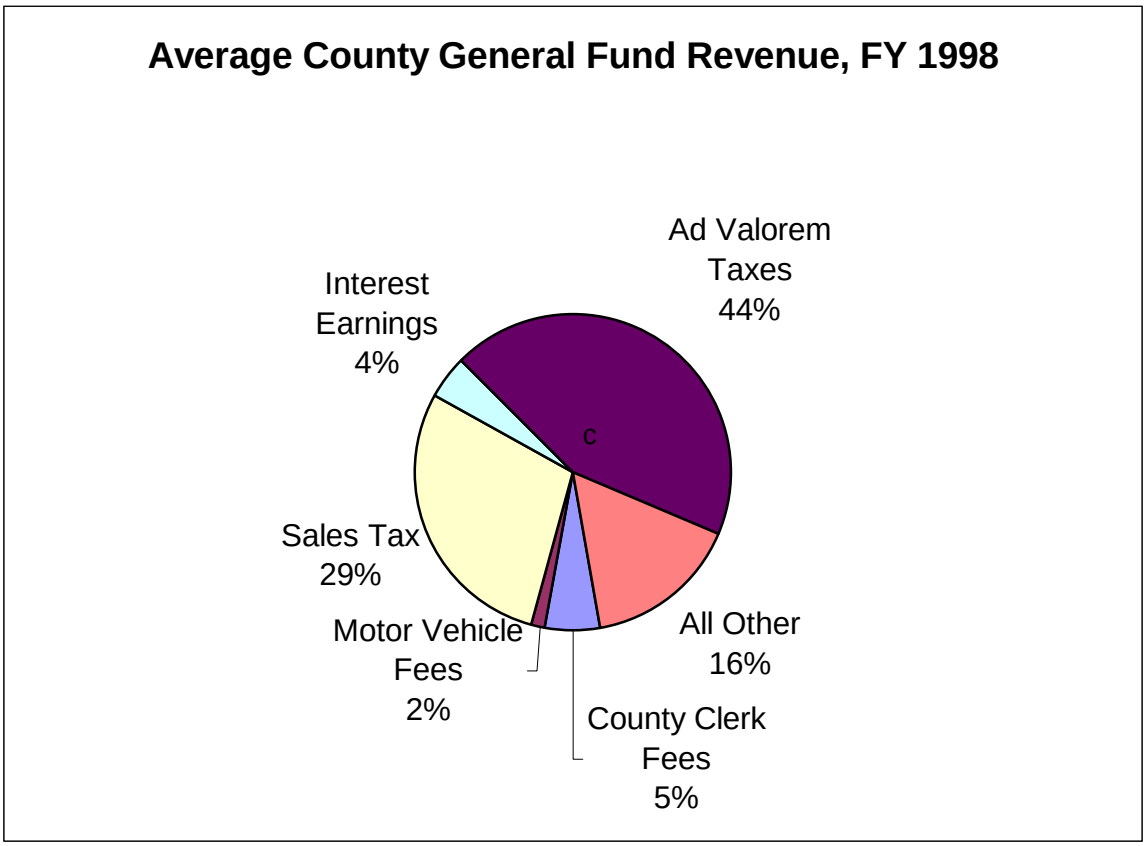
- Fees and collections
- County Sales **[** and/or Use **]** Tax
- State transfer payments
- In-lieu taxes
- Reimbursements

In Figure 2-1, a graph shows the average general fund county revenue for FY 1998. This graph depicts the average revenue for 75 counties in Oklahoma. Not all counties will receive revenue from all of the items included in the graph. **[** For example, not all counties have a county sales tax. **]**

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

62 O.S. § 331

Budget Account	Regulated Amount of Deposit
Crippled Children	Mandatory to provide one-tenth mill for curable defectives
County Audit	Mandatory to provide one-tenth mill
Governmental	Optional with the Board of County Commissioners
Tick Eradication	Optional with the Board of County Commissioners
Highway Levy for road and bridge construction and maintenance	Optional with the Board of County Commissioners
Free Fair	Optional within the limit of the applicable statute under which the free fair is organized
Free Fair Improvement	Operational within the net proceeds of one mill
Free Fair Additional Improvement	Operational within the net proceeds of one mill
Library	Operational within the net proceeds of one-half mill
Public Health	Operational within the net proceeds of one mill (when coordinated by the State Department of Public Health)
Bovine T.B.	Optional within the limit of $5,000
Farm and Home Demonstration	Variable with the size of the county (optional within statutory limitations)



Source: *Abstract of the General Fund for Counties in Oklahoma* published by the Oklahoma Cooperative Extension Service at Oklahoma State University.

NOTE: This graph shows revenue for 75 counties in Oklahoma. Not all counties receive revenue from all of the sources shown.

Figure 2-1. Average County General Fund Revenue FY 1998

Ad Valorem Tax Collections

The Oklahoma Constitution and the Statutes authorize counties to create a general fund. Those same laws empower the County Excise Board to levy an ad valorem tax to provide revenue for that fund.

OK Const. Article 10, § 9
62 O.S. § 331

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 at as much as ten mills and can then apportion the anticipated revenue among the county, cities, towns, and school districts. Since the general fund is the county's primary source of operating revenue, the County Excise Board usually apportions the entire ten mills to the county.

> **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.**

OK Const. Article 10, § 8A

> **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.**

OK Const. Article 10, § 8

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 65 mills.

Table 2-2: County Ad Valorem Taxation Process

Office or Board	Activity
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 (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 x $\frac{\text{taxable valuation}}{1000}$ = 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
	Initiates and supervises tax sales on real property for nonpayment of taxes

Table 2-3. Property Tax Calculation

Fair cash value of a home	$80,000.00
Times the assessment ratio	x .12
Equals assessed value	$9,600.00
Less homestead exemption	<1,000.00>
Equals net assessed value	$8,600.00
Times the tax rate (65 mills) or 65/1000 = 0.065	x 0.065
Equals tax due	$559.00

The 1998 Edition, *Abstract of the General Fund for Counties in Oklahoma,* published by the Oklahoma Cooperative Extension Service at OSU, contains a statewide, comprehensive listing, by county, of statewide local government millages.

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

68 O.S. § 2806
68 O.S.2000, § 2807

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 jewelry, silverware, sporting equipment, pianos, grain loaders, saddles, and other items.

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

NOTE: Counties can elect to abolish household personal property taxes. OK Const. Article 10, § 8A

Exemptions to Ad Valorem Taxation

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. §§ 2406, 2407

Persons who purchased homes during the past year are eligible for a homestead exemption if the following two criteria apply: 68 O.S. § 2406

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. § 2407.1

- The homeowner is eligible for a homestead exemption.

- The homeowner's gross household income is $20,000 or less for the preceding year. 68 O.S.2000, § 2890

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. 68 O.S. § 1370(A) 68 O.S. §§ 1370.1~1370.6

NOTE: 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.
Either way 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

[NOTE: If any portion of a tax levied is to be used for fire departments or fire protection services in the county, the specific fire departments to receive the tax allocations and the percentage or amount to be allocated must be specified in the instrument calling for the special election and in the ballot title.]

68 O.S. § 1370.C

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

68 O.S. § 1370(A, D)

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.

68 O.S. § 1370(C)

NOTE: 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.

68 O.S. §§ 1354, 2701, 68 O.S. § 2705

[Within fifteen days from the date of a county election concerning a sales tax question in which the question was passed by the voters in the county, the County Clerk must send a copy of the ballot concerning the sales tax question to the Office of the State Auditor and Inspector. **]**

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.

68 O.S. § 1411

Refer to OSU Extension Facts F-765, *Use Tax for County Government* in Appendix C 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.

> 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.

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 — 68 O.S. §§ 5301-5306
- Registration fees and taxes on aircraft — 47 O.S. § 1137.1
- Registration and licenses for vessels and motors — 3 O.S. § 256
- Textile taxes — 63 O.S. §§ 4002-4044
- Farm tractors and equipment — 63 O.S. § 4001
- New vehicle inventory — 68 O.S. § 2001; 68 O.S. §§ 5401~5404

Table 2-4. State Transfer Payment Sources and Uses

Revenue Source	Use		
	County Roads	County Schools	County Government
Gasoline Excise Tax ($.06)	22%		
Gasoline Excise Tax ($.01)	100%		
Gasoline Excise Tax ($.005)	100%		
Gasoline Excise Tax ($.06)	16.67%		
Special Fuel and Diesel Tax ($.06)	24.25%		
Special Fuel and Diesel Tax ($.01)	100%		
Special Fuel and Diesel Tax ($.005)	100%		
Special Fuel and Diesel Tax ($.06)	100%		
Gross Production Tax (oil)	10% of 5/7	10% of 5/7	
Gross Production Tax (natural gas)	10% of 5/7	10% of 5/7	
Motor Vehicle Licenses	13.5%	35%	0.8%
Rural Electric Co-op Tax		95%	
Counties with racetracks: Admission Fees			50%

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 inspected and revalued at least once every four years. This cost is included in the county budget and the local jurisdictions reimburse their shares of the cost to the county. — 68 O.S. § 2820; 68 O.S.2000, §§ 2822, 2823
- 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. — 19 O.S. §§ 215.36 ~ 215.38
- 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 125% of the specified salaries. The county files claims for this reimbursement with the Secretary of the State Election Board. — 26 O.S. §2000, 2-118; 26 O.S. §§ 2-119 ~ 2-121
- 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. — 62 O.S.2000, §§ 193, 194

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

Cash Funds

Special revenue funds whose revenues are not derived from ad valorem tax levies are 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 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 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 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) **]**

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.

62 O.S. §§ 461, 462

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 a request for appropriation to the County Excise Board.

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*.

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 Board of County Commissioners has legal authorization to expend the requested funds.

Supplemental Appropriations

Supplemental Appropriations for the County General Fund 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.

OK Const. Article 10 § 26
62 O.S. § 331

The Board of County Commissioners requests Supplemental Appropriations to the County Excise Board and these appropriations cannot be made in excess of the income and revenue provided or accumulated for the year. County officers request supplemental appropriations on SA&I Form No. 388 entitled *Officer's Request for Supplemental Appropriation*, which is discussed in Chapter Three, *The County Budget Process*.

The County Excise Board cannot consider or make a Supplemental Appropriation without a financial statement that shows current revenues and delinquent collections along with current expenses and outstanding warrants.

62 O.S. §§ 310.2, 310.5

[In Budget Board counties, the Budget Board, not the County Excise Board approves supplemental appropriations. **]**

19 O.S. § 1420

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 Classification of 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 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.

60 O.S.2000, § 176

- 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

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.

69 O.S.2000, § 664

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.

Chapter Three
The County Budget Process

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.

Budget Preparation

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 and estimate of needs. These documents must be available for inspection by state and county review boards and the general public. The county fiscal year in Oklahoma is July 1 through June 30.

68 O.S. § 3004

The Board of County Commissioners is responsible for ensuring that each county officer files with the Board a financial statement that shows revenues and expenses for the past year and an estimate of revenue needed for the next fiscal year. This information must be entered on the Office of the State Auditor and Inspector (SA&I) Form No. 2631R97, *Estimate of Needs and Financial Statement.* The Board then uses that information to report an itemized statement of estimated need to the County Excise Board. In counties with a Budget Board, the key difference is that the Budget Board submits the proposed budget to the County Excise Board.

OSU Extension Facts F-886, *County Budget Process*, in Appendix C contains information on the budget process in counties in Oklahoma.

The Purpose of a Budget

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

1. Review 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. Propose 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 on an "as needed" basis upon request.

68 O.S. § 3002

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. Some counties, however, have elected to have a County Budget Board, which is responsible

for the budget. Table 3-1 shows the differences between the two county budget systems.

Table 3-1. Differences Between the Two County Budget Systems: Commissioner/Excise Board System and Budget Board System

Activity	Commissioner/Excise Board	Budget Board
Estimates available funds and needs for county	County Excise Board by July 1	County Excise Board by a date set by the Budget Board
Holds Budget Conference	County Excise Board	Budget Board
Submits budget	Board of County Commissioners to County Excise Board by August 17	Budget Board to County Excise board by July 1
Makes temporary appropriations	County Excise Board	Should not be necessary
Handles inadequate provision for mandatory functions	County Excise Board provides an estimate of needs unless the officer in charge submits it	County Excise Board returns the budget to the Budget Board, which must respond in 15 days
Trims requests:		
Amounts that exceed lawful amount	County Excise Board	County Excise Board
Ad valorem budget revenues that exceed appropriation amount	County Excise Board/Board of County Commissioners	County Excise Board returns budget to the Budget Board, which must respond within 15 days
Approves balanced, lawful budget	County Excise Board	County Excise Board
Amends budget or supplements	Authorized by the County Excise Board	Authorized by the Budget Board
Approves transfers	Board of County Commissioners, which also notifies the County Excise Board	Budget Board

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 revaluation 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:

68 O.S.2000, § 2861
68 O.S.2000, § 3005.1

- One member by the Oklahoma Tax Commission
- 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:

68 O.S.2000, § 2861
68 O.S.2000, § 3005.1(A)

- 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

Table 3-2. Fiscal Timetable for Counties Using the Commissioner/Excise Board Budget Method

Date	Activity	Statute Reference
January 1	The County Assessor lists, appraises, and assesses all property for ad valorem taxation, based on the estimated fair cash value on January 1.	68 O.S. § 2831
January 1 to March 15	The County Assessor accepts personal property renditions from individuals and businesses, homestead exemption applications, and manufacturer's exemption applications.	68 O.S. §§ 2832 68 O.S.2000, §§ 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.2000, §§ 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.	68 O.S.2000, § 2842
Before April 30	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.	62 O.S.2000, § 193
Before first Monday in May	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.	68 O.S. §§ 2876, 2877

Table 3-2. Fiscal Timetable for Counties Using the Commissioner/Excise Board Budget Method (Continued)

Date	Activity	Statute Reference
April 1 to May 31	The County Board of Equalization in counties with total assessed valuation of less than one billion dollars hears taxpayers' protests and makes their decisions.	68 O.S.2000, § 2863
Within 10 days of adjournment of the County Board of Equalization	If desired, the County Assessor or the taxpayer appeal any decision of the County Board of Equalization in district court.	68 O.S.2000, §§ 2880.1, 2902
June 15	The County Assessor must file the annual abstract of assessment with the OTC.	68 O.S.2000, § 2867
Third Monday in June	The State Board of Equalization certifies the valuation of locally assessed property and the valuation of centrally assessed property to the County Assessor.	68 O.S.2000, § 2860
Within 10 days of receiving certification	The County Assessor files an abstract of assessment with the County Excise Board.	68 O.S.2000, § 2867
On or before the first Monday in July	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.	68 O.S. § 3004
First Monday in July or earlier	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.	68 O.S. §§ 3012 ~ 3014, 3020
By July 1	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 funds for the new fiscal year.	19 O.S.2000, § 180.65

Table 3-2. Fiscal Timetable for Counties Using the Commissioner/Excise Board Budget Method (Continued)

Date	Activity	Statute Reference
Start first Monday in August: Complete by September 1	The Board of County Commissioners must prepare in writing and publish the following items: • A financial statement that shows the true fiscal condition of the county • An itemized statement of estimated needs • The probable income from all sources	68 O.S. § 3002
By August 17	The Board of County Commissioners files the budget document with the County Excise Board.	68 O.S. § 3002 74 O.S. § 214
Within 15 days of filing the budget document	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. **]**	68 O.S. §§ 3013, 3014, 3022 68 O.S. **§** 3022
On or before October 1	The County Assessor delivers the tax roll to the County Treasurer and delivers the tax roll abstract to the County Clerk.	68 O.S. §§ 2869, 3014
November 1	The County Treasurer mails tax statements (30 days after receiving the tax roll) to property owners.	68 O.S. §§ 2869, 3014 68 O.S.2000, § 2915
Before January 1	Taxpayers must pay at least one-half of each property's ad valorem tax levy.	68 O.S.2000, § 2913
Before April 1	Taxpayers must pay the second half of each property's ad valorem tax levy.	68 O.S.2000, § 2913

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.

68 O.S. §§ 3006, 3007

Abstract of Assessed Valuations

Within ten days after receiving the certificates of assessment of 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 Clerk, as secretary of the County Excise Board. These values are used in preparing the county budgets.

68 O.S.2000, § 2867

Who Submits Budgets

The following entities should prepare and submit budget estimates to the County Excise Board on SA&I-prescribed forms:

68 O.S. § 3002

- The Board of County Commissioners
- The governing body of each city and town
- 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.

19 O.S.2000, § 180.65(G)

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 cfficer's 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.

19 O.S. § 345

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:

68 O.S. § 3004

- 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:

19 O.S. § 345
68 O.S. §§ 3002 ~ 3004

- Review the county officers' annual reports
- Prepare the county's financial statement for the next fiscal year ending 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 prepared on SA&I Form No. 2631R97 by the Board of County Commissioners constitute the county's annual budget report.

68 O.S. §§ 2483, 2485

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:

68 O.S. § 2483

- 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

NOTE: The statutes do specifically prohibit the Board of County Commissioners from including any revenue from nonrecurring sources in this income estimate. 68 O.S. § 3004

Publication of Financial Statement and Budget

When it is completed, the **[** County Clerk **]** must publish a notice in at least one newspaper in the county that the county budget is available in the County Clerk's office. The County Clerk must sign a notarized Affidavit of Publication and present it to the County Excise Board. 68 O.S. § 3002 19 O.S. § 345

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. 68 O.S. § 2488 68 O.S. § 3002

Review and Approval of the County Budget

In approving the county budget, the County Excise Board should follow certain procedures: 68 O.S. § 3006

- 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 19 O.S. § 1414
- Examine the estimates of need to 1) determine if a request is lawful and adequate; and 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.

Neel v Board of County Com'rs of Cherokee County, Okla., 617-P2d 201 (1980)

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 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.

62 O.S. §§ 461, 462

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.

AG Opinion No. 85-20

NOTE: 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.

NOTE: 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:

68 O.S. § 3021

- Date of request
- Statement of amount and purpose
- A financial statement 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

[ ]

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.

68 O.S. §§ 3002 - 3032 (and as supplemented)

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

Before the first Monday of July each year, 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.

68 O.S. § 3002

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.

68 O.S. § 3003

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
- 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.

68 O.S. § 3002

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. **]**

19 O.S. § 1401~1421 (and as supplemented)

Table 3-3. Fiscal Timetable for Counties Using the Budget Board Budget Method

Date	Activity	Statute Reference
January 1	The County Assessor lists, appraises, and assesses all property for ad valorem taxation, based on the estimated fair cash value on January 1.	68 O.S. § 2831
January 1 to March 15	The County Assessor accepts personal property renditions from individuals and businesses, homestead exemption applications, and manufacturer's exemption applications.	68 O.S. §§ 2832, 2892 68 O.S.2000, 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.2000, §§ 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.	68 O.S.2000, § 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.2000, § 193
Before first Monday in May	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.	68 O.S. §§ 2876, 2877

Table 3-3. Fiscal Timetable for Counties Using the Budget Board Budget Method (Continued)

Date	Activity	Statute Reference
April 1 to May 31	The County Board of Equalization in counties with total assessed valuation less than one billion dollars hears taxpayers protests and makes their decisions	68 O.S.2000, 2863
Within 10 days of adjournment of the County Board of Equalization	If desired, the County Assessor or the taxpayer appeal any decision of the County Board of Equalization in district court.	68 O.S.2000, §§ 2880.1, 2902
On or before a date set by the Budget Board	The County Excise Board provides a tentative estimate of anticipated revenues.	19 O.S. § 1411
On or before a date set by the Budget Board	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 (including travel), maintenance and operation, capital outlay, and other appropriate items.	68 O.S. § 3004
By June 1	The Budget Board completes a budget for each fund.	19 O.S. §§ 1410, 1417
By June 10	The Budget Board must give public notice of a budget hearing.	
By June 15	The Budget Board must hold a public hearing on the proposed budget.	19 O.S. § 1412
June 15	The County Assessor must file the annual abstract of assessment with the OTC.	68 O.S.2000, § 2867
Third Monday in June	The State Board of Equalization certifies the valuation of locally assessed property and the valuation of centrally assessed property to the County Assessor.	68 O.S.2000, § 2860
By June 23	The Budget Board adopts the budget.	19 O.S. § 1413

Table 3-3. Fiscal Timetable for Counties Using the Budget Board Budget Method (Continued)

Date	Activity	Statute Reference
By July 1	The Budget Board files the approved budget with the County Excise Board, the County Clerk, and the Office of the SA&I.	19 O.S. § 1413
July 1	The budget goes into effect subject to the final approval of the County Excise Board.	19 O.S. § 1414
Varies	If the County Excise Board finds that revisions are needed to the budget, the Budget Board must submit a correct budget within 15 days.	19 O.S. § 1414(A.2,3,4)
Within 15 days	The County Excise Board computes appropriations and levies taxes 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&I.	19 O.S. §§ 1418, 1420
On or before October 1	The County Assessor delivers the tax roll to the County Treasurer and delivers the tax roll abstract to the County Clerk.	68 O.S. §§ 2869, 3014
November 1	The County Treasurer mails tax statements (30 days after receiving the tax roll) to property owners.	68 O.S. §§ 2869, 3014 68 O.S.2000, § 2915
Before January 1	Taxpayers must pay at least one-half of each property's ad valorem tax levy.	68 O.S.2000, § 2913
Before April 1	Taxpayers must pay the second half of each property's ad valorem tax levy.	68 O.S.2000, § 2913

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. 19 O.S. § 1407

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.

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: 19 O.S. §§ 1401~1421 (and as supplemented)

- 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 19 O.S. § 1403

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. 19 O.S. § 1407

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

19 O.S. § 1411B

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

19 O.S. § 1410

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.

19 O.S. § 1408

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

19 O.S. § 1408

- 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.
- Interfund transfers must show the funds to which and from which the transfers are made.

19 O.S. § 1410C

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.

19 O.S. § 1411A

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

19 O.S. § 1411C

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

19 O.S. § 1411C

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: 19 O.S. § 1417

- 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 then 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. 19 O.S. § 1412

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. 19 O.S. § 1415

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: 19 O.S. § 1413

- To add or delete items in each budget if necessary 19 O.S. § 1413(A)
- To ensure that expenditures do not exceed the estimated revenues in any fund 19 O.S. § 1416(A)

The adopted budget must be filed, along with the affidavit and proof of publication, with the County Excise Board, the County

19 O.S. § 1413(B)

19 O.S. § 1413(C)

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 — 19 O.S. § 1414(A)
- To compute levies — 19 O.S. § 1414(A, B)
- To certify the approved budget to the County Budget Board, the County Treasurer, and the State Auditor and Inspector — 19 O.S. § 1414(C)

The County Budget Board has fifteen days from the return of a budget to revise and resubmit it to the County Excise Board. — 19 O.S. § 1414(A)
Copies of the certified budget are filed with the County Clerk and the Office of the SA&I. — 19 O.S. § 1414(C)

Amended Budget

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

- Supplemental appropriations — 19 O.S. § 1420(A)
- Transfer of appropriations — 19 O.S. §§ 1413, 1420(B)
- Transfer of special fund balance — 19 O.S. § 1419

Amendments for supplemental appropriations must be adopted by an official action of the County Budget Board. Copies of the — 19 O.S. § 1413(C)

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.

19 O.S. §§ 171, 174

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.

19 O.S. § 174.1

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.

Understanding County Finances

Two extension fact sheets are included in Appendix C, 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.

Chapter Four
The County Accounting System

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

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

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 revenues.

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.

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. An example is a county employee pension fund.

Governmental Funds

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.

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.

62 O.S. § 331
68 O.S. §§ 3010, 3011

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.

62 O.S. § 331
68 O.S. § 3011

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.

19 O.S.2000, § 180.65(G)

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. Thus, a transfer of appropriation neither increases nor decreases the fund's balance.

62 O.S. §§ 461, 462

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.

19 O.S. § 1419
62 O.S. § 333
62 O.S. § 445

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 Board of County Commissioners 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.

19 O.S. § 347
62 O.S.2000, § 471
62 O.S. § 475

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.

19 O.S.2000, § 121

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.

19 O.S. § 682

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.

19 O.S. § 684

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 C provides some guidelines for **[** safeguarding **]** county money in banks or other financial institutions.

Chapter Five Governmental Tort Claims Act

This chapter explains the Governmental Tort Claims Act and discusses its significance and applicability to county officials and employees.

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.

51 O.S. §§ 151-170 (and as supplemented)

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.

A tort claim is not a lawsuit. The Board of County Commissioners must listen to tort claims and determine whether they are justified. They must then deny the claim or award damages to the claimant. If the Board denies the claimant's claim, the claimant has the option to file a lawsuit.

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

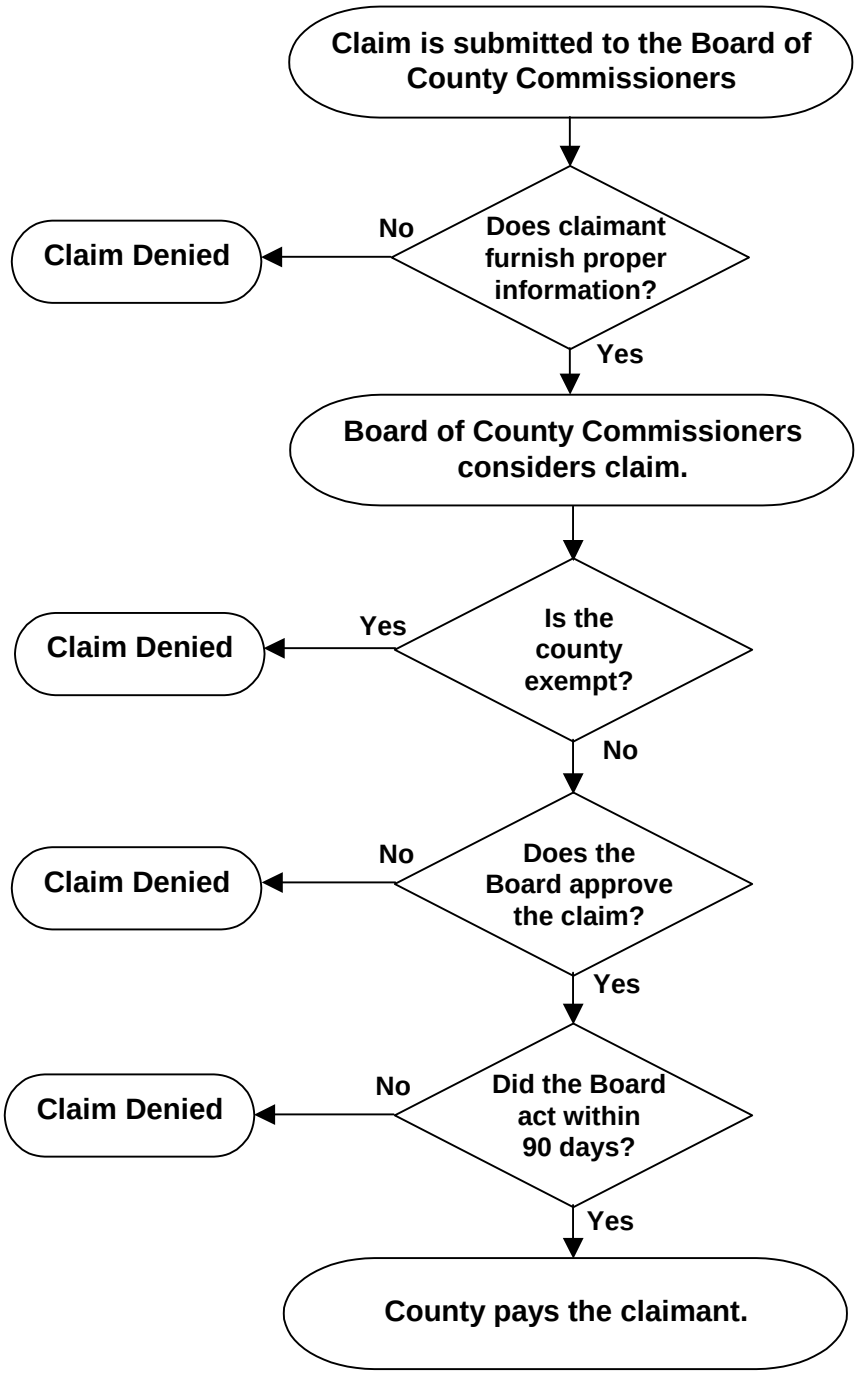


Figure 5-1. The Tort Claim Process

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 including its institutes, instrumentalities, agencies, or public trusts where the county is the beneficiary, except for any hospital operating under a trust authority
- 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.

51 O.S.2000, §§ 156, 157

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:

51 O.S.2000, § 154

- $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

NOTE: 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 judgement to warn others not to commit similar acts). 51 O.S.2000, § 154(B)

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. **]** 51 O.S.2000, § 154(C)

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. 51 O.S.2000, § 155

- 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
- 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

  NOTE: 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.

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. 51 O.S.2000, § 157

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. 51 O.S.2000, § 157(B)

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. 51 O.S.2000, § 158

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. 51 O.S.2000, §§ 162, 163(C)

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.

51 O.S.2000, § 162(C)

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.

51 O.S.2000, § 158

[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. **]**

51 O.S.2000, § 162 (D)

Insurance

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

51 O.S.2000, § 169

- 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.

36 O.S. §§ 702 ~ 708

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
- 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.

CAUTION: 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.

Section II
Office and Duties of the County Clerk

Chapter Six
Office of County Clerk

Dorinda Harvey, County Clerk, Cleveland County

The office of County Clerk in the State of Oklahoma was created in the Oklahoma Constitution and has all of the rights and authorities of a constitutionally established office. Because of its origin, the office of County Clerk is referred to as a Constitutional Office rather than a Statutory Office and a County Clerk is referred to as a Constitutional Officer.

Article 17 § 2

Filing as a Candidate for County Clerk

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

- Candidates must be qualified voters and must be 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 19 O.S. § 132
- Candidates must be members of the political party under which they are filing, or be registered to vote as an independent if filing as an independent candidate, for six months immediately preceding the first day of the election filing period. 26 O.S.2000, § 5-105
- Candidates cannot file for any other county office when filing as a candidate for County Clerk. 26 O.S. § 5-106
- Any candidate who holds another county office in Oklahoma must resign from that position before filing as a candidate for County Clerk. 19 O.S.2000, § 131(D)
- Persons cannot file as a candidate for County Clerk for fifteen years after serving a sentence for any conviction or if awaiting an appeal for a guilty plea or conviction. 26 O.S. § 5-105(a)
- Candidates must personally sign and file a Declaration of Candidacy form (available from the county election board secretary) which contains an oath that they are qualified to be a candidate and to hold office. 26 O.S. §§ 5-103, 5-111, 5-111-1

Filling the Office of County Clerk

Term of Office

The County Clerk's term of office is four years and begins on the first business day in January following the election the preceding November. 19 O.S.2000, § 131(A)

However, if the office becomes vacant before the preceding County Clerk's term expires, the newly elected, or appointed, County Clerk should assume office immediately. The following list includes some of the reasons a County Clerk 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 in state or federal court of any felony or violation of the official oath

51 O.S. §§ 8-9

- A guilty or nolo contender plea entered in a state or federal court for any felony or violation of the official oath

Conditions of Office

County Clerks must abide by the following conditions of office:

- A County Clerk cannot hold another political office in Oklahoma or the United States, or serve as a deputy in another political office.

51 O.S.2000, § 6A

- A County Clerk cannot be a commissioned officer in any active or reserve unit of the military.

Article 2 § 12

- A County Clerk must carry out his or her duties in a conscientious, appropriate, and professional manner.

Article 2 § 11

Vacancies

***In Counties with Populations up to* [*600,000*]**

When the office of County Clerk in counties with populations up to **[** 600,000 (effective April 1, 2001) **]** becomes vacant for any reason, the Board of County Commissioners has the authority to appoint an individual to fill the vacancy. Only registered voters in the county are eligible for appointment.

If a County Clerk vacates the office before the filing period for the next general election, and the current term does not end in the year following that election, the Board of County Commissioners must call a special election **[** to fill the balance of the unexpired term. **]** They can appoint an individual to serve in the interim period and that appointee can be a candidate in the special election.

51 O.S.2000, § 10

If a County Clerk vacates the office within thirty days prior to a scheduled general election, no appointment needs to be made.

***In Counties with Populations Above* [*600,000*]**

If a County Clerk in a county with a population above **[** 600,000 (effective April 1, 2001) **]** vacates the office before the filing period for the next general election, and the current term does not end in the year following that election, the Governor must call a special election within thirty days after the vacancy occurs. He can appoint an individual to serve in the interim period and that appointee can be a candidate in the special election.

26 O.S.2000, § 12-111B

Resignations

If a County Clerk resigns, a written resignation must be filed with the Board of County Commissioners. This resignation is effective on the date it is filed with the board unless some other time is specified. All resignations of all county officers must be filed in the County Clerk's office, except for County Commissioners who file their resignations with the Governor.

51 O.S. § 9(4)
51 O.S. § 9(1)

Removal

The removal of a County Clerk or any other county official requires a civil and/or legal process.

22 O.S. §§ 1181 – 1196
51 O.S. § 91

Assuming the Office of County Clerk

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

The Oath of Office

All elected officials are required by Oklahoma law to sign and affirm an Oath of Office, similar to the one shown in Figure 6-1. The District Judge usually administers the Oath of Office to the County Clerk on the first business day in January. The signed oath must be filed in the County Clerk's office.

Article 15 § 1, 2
51 O.S.2000, § 2

The Loyalty Oath

All elected officials are required by Oklahoma law to sign a Loyalty Oath, similar to the one shown in Figure 6-2. The signed oath must be filed in the County Clerk's office.

51 O.S.2000,
§ 36.2-36.3

Serving as County Clerk

The Blanket Bond

Upon assuming office, the County Clerk should ensure that the Board of County Commissioners has purchased a sufficient surety contract, or blanket bond on behalf of the County Clerk. This bond is like an insurance policy, which protects the county from any misconduct or wrongdoing committed by the County Clerk or any deputies while performing their duties. This bond covers the county up to the insurance limit of the bond, and is in force throughout the terms of office. A copy of this bond should be kept on file in the County Clerk's office.

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., 20_____.

_____
Notary Public

My commission expires_____

(Seal)

_____ _____
AGENCY, AUTHORITY, COMMISSION, DEPARTMENT, OR INSTITUTION AGENCY NO

_____
ADDRESS, CITY, AND ZIP CODE

_____
NAME OF OFFICER OR EMPLOYEE

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_____, 20___

(Seal) _____
Notary Public, or other officer authorized to administer oaths or affirmations.

My commission expires_____

RETURN ORIGINAL TO: The County Clerk

Figure 6-2. Sample Loyalty Oath for County Officers

The bond amount suggested all county officers, including the County Clerk, is $2,500. The only exception is that a blanket bond of **[** $100,000 **]** is recommended for the County Treasurer. However, the County Clerk or the Board of County Commissioners can request an additional bond if the financial responsibilities exceed the present bond coverage. The county is responsible for appropriating the funds for any additional bond. 19 O.S.2000, § 167

No other bond can be accepted for surety unless the blanket bond is provided for as a specified item in an all-risk policy.

The Office Bond

The County Clerk should also ensure that an additional bond known as an office bond or county blanket bond is in effect to cover all deputies and other employees in the office.

The law does not specify a minimum amount for the office 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.

An extra amount should be added relative to those specific county officers required by other laws to carry higher amounts." 19 O.S.2000, § 167

Office Organization

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

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

Newly elected or appointed County Clerks may find taking advantage of existing organizational structures and knowledgeable personnel to be helpful. Changes should be made only as necessary until the County Clerk becomes more familiar with the office.

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. They must also provide official seals to all county officers. The County Clerk must maintain an office and keep all records at the county seat. 19 O.S. §§ 133, 447§

All county offices within each county should be open during the same hours as determined by mutual agreement among the county officers. County Commissioners and members of the excise board designate county holidays. Office hours must be posted in a prominent place easily seen by the public.

19 O.S.2000, § 136
19 O.S. § 350

Office Personnel

Deputies

Personnel who report to the County Clerk normally hold the title of Deputy County Clerk. In practice, the titles of Chief Deputy or First Deputy, Second Deputy, and Third Deputy or Deputy Assistant are used. These titles generally imply a hierarchy of experience and responsibility.

The numerical rank of any deputies must be designated with the County Clerk's signature and filed in the County Clerk's office.

First Deputy or Chief Deputy

The County Clerk must designate a First Deputy or Chief Deputy who will fulfill the duties of the office during any absence of the County Clerk, or in the event of death, removal from office, or resignation of the County Clerk, until a successor is designated.

19 O.S.2000, § 180.65(B)

Additional Deputies

The County Clerk should have sufficient deputies to adequately perform the necessary duties of the office. If the County Clerk determines that additional deputies are needed based on the office workload, proposals for increases in personnel must be made to the County Excise Board and County Commissioners or the Budget Board, depending on the county. These boards will consider such requests based on the county budget and other county officials' needs.

19 O.S.2000, § 180.65(A)

19 O.S.2000, § 180.65(G)

Duties and Job Descriptions

The resources needed to generate the administrative process are controlled by the local economic structure, size, population, and other factors in each county. The following list is an example of job positions that could exist in the County Clerk's office. These are generic, not statewide adopted, descriptions. The positions and descriptions may differ among counties:

- Chief (First) Deputy

  Required by statute; supervisor for all employees; understands function of the County Clerk's office;

discretionary decision powers; specific duties designated by the County Clerk.

- Purchasing Agent

  Knowledge of all purchasing laws for county government; familiar with GSA and State contracts; discretionary decision powers regarding legality of individual purchases by county officials; audits purchase orders for payment; tracks all inventory for the county; other duties as assigned

Lila Wilson, Lincoln County Purchasing Agent

- Bookkeeper

  Creates all accounting entries for county budget accounts and cash accounts; encumbers and pays all purchases for county; issues cash vouchers; maintains employee personnel files; reports all tax, employment, insurance, workers compensation and other employee information; other duties as assigned

- Real Estate Clerk I

  Understands legal documents that affect real property; reads, draws, and plots legal descriptions; familiar with filing requirements for all real estate documents and lien documents; other duties as assigned

- UCC Clerk

  File clerk for UCC-1; receiving and inventory officer; other duties as assigned

NOTE: Effective in 2001, the UCC filing process is changing. Please refer to Chapter Thirteen, *Filing Uniform Commercial Code Documents*, for additional information.

- Archivist

  Manages all records for archival purposes; schedules records for filming for records management system; copies files for the public; maintains file system; other duties as assigned

Written job descriptions for deputies might prove helpful in understanding the work of the County Clerk's office. Figure 6-3 contains a more detailed sample job description for a Chief or First Deputy, and Figure 6-4 contains a sample job description for a Deputy Clerk.

Job descriptions can be expanded in detail and can provide valuable information to new employees, reduce training time, and help reduce errors.

Employee Requirements, Salaries and Benefits

Please refer to Chapter Ten, *Duties of the County Clerk: Payroll*, for information on personnel, salaries, and benefits and the County Clerk's responsibility for county payroll.

For information on office personnel requirements, nepotism, salaries, and benefits, refer to the *Employment Policies and Procedures Handbook for County Elected Officials,* published by the Association of County Commissioners of Oklahoma (ACCO), and the Oklahoma Public Employees Retirement System (OPERS) handbook.

The County Seal

The County Clerk must obtain a seal, which has been designated as the official County Seal by the Board of County Commissioners. The County Clerk cannot use any other seal in conducting the official business of the County Clerk's office. The County Clerk can elect to use either a manual stamp or an electric seal.

Position Name	Chief (First) Deputy
Office	County Clerk Office
Specialized Skills	Bookkeeping/Accounting/Typing
	Administrative Management
Supervisor	County Clerk

Function:

Under general supervision, supervises directly four Deputy County Clerks and indirectly five other Deputies engaged in general clerical work.

Serves as Chief of the Financial Affairs Section. Compiles/tabulates from records and prepares standardized reports.

Job Content:

Perform supervisory duties as follows: follow progress of current work and see that schedules are met; assign work to be done and shift personnel temporarily as needed; train new employees in job duties.

Supervise directly the Financial Affairs Section (four employees) engaged in preparing payroll claims for the County Clerk's Office, county janitorial staff, and Public Building Authority and Resale Property; post claims and write vouchers for Emergency Management and Law Library and place same on calendar; type monthly federal and state reports on insurance and retirement activity of all county employees; and type warrants and remittances to cities and towns and school districts.

Attend Emergency Management meetings and record minutes.

Substitute for County Clerk when absent.

Irregular Duties:

Prepare quarterly reports for Internal Revenue and Social Security; prepare bonds for lost warrants, balance reports annually for tax purposes; and compile employee's earnings for retirement records.

Perform other duties as assigned.

Figure 6-3. Sample Job Description for Chief (First) Deputy Position in the County Clerk's Office

Position Name	Deputy Clerk
Office	County Clerk Office
Specialized Skills	Typing and Filing
Supervisor	County Clerk

Function:

Under general supervision, supervises directly two Deputy County Clerks engaged in recording, indexing, copying, and filing real estate instruments; and recording and filing Uniform Commercial Code forms.

Serves as head of the Legal/Real Estate Commercial Information Processing Section.

Job Content:

Supervise the Real Estate Section (two employees) engaged in receiving daily legal real estate instruments by mail or carry in; placing them in recording order; logging them in the reception book; recording filing time; indexing by legal description, by grantor and grantee; placing revenue stamps on instruments and canceling same; and microfilming and returning instruments.

Engage in receiving daily Uniform Commercial code forms by mail, log them in the reception book, write receipts for fees received, file forms in alphabetical order and mail copies to originators.

Give legal descriptions over the telephone.

Aid customers in finding information in records.

Make photocopies for customers.

Perform other duties as assigned.

Figure 6-4. Sample Job Description for a Deputy Clerk Position in the County Clerk's Office

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 should reflect the State of Oklahoma and should include the name of the county and the words "County Clerk." 19 O.S. § 325

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.

The Oklahoma Statutes

Upon assuming office, the County Clerk should take possession of the Oklahoma Statutes, Session Laws, and Yearly Supplements from the outgoing County Clerk. 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. 75 O.S. § 18

Supplements and Updates

Each year, by the first Monday in February, the statutes should be updated by requisitioning copies of the current *Supplement to the Oklahoma Statutes*, which is the annual update, from the **[** Chief Clerk-Administrator of the Oklahoma House of Representatives. **]** A new set of statutes should be requested every ten years. 75 O.S. §§ 14, 17-20, 180-181

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

.

Inventory Procedures

Upon assuming office, the County Clerk should perform an inventory of all county-owned or leased office equipment and make sure that all equipment that is recorded as assigned to that office is present. The inventory should include (but is not limited to) all items worth $250.00 or more

19 O.S. § 178.1

The County Clerk should also maintain a copy of the inventory records of all other county officers in the office of the County Clerk. **[** The County Clerk serves as custodian and repository of all county inventory records, files, and reports. **]**

> **NOTE: Inventories should be performed whenever a county official changes in preparation for an SA&I exit audit.**

[The County Clerk is authorized to destroy all inventory records, files, and reports of any county inventory that has been disposed of for three years or more providing that a full audit of the inventory account has been made by the Office of the SA&I. **]**

19 O.S. § 178.3

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.

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

> Please refer to the *Purchasing Handbook for County Officers* published through the County Government Personnel Education and Training Program and the Office of the State Auditor and Inspector ((SA&I) for complete details regarding inventory responsibilities and purchasing procedures, and to 19 O.S. §§ 1500-1507 and as supplemented.

Requisitioning Officers

Upon assuming office, the County Clerk must assign at least one individual, but not more than two people, to be Requisitioning Officers or individuals who can sign purchasing requisitions during

19 O.S. § 1501A.4

any absence. This information must be filed with the County Clerk and entered into the Board of County Commissioners' minutes.

Receiving Officers

The County Clerk 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.

19 O.S. § 1503

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. § 1504

All county officers must file a list of their requisitioning and receiving offices with the County Clerk.

19 O.S. § 257

Filing Signatures with the Secretary of State

County Officers' Signature List

On the fourth Monday of January each year, the County Clerk must prepare, notarize and certify, and file a Recurring Signature List for County Officers with the Secretary of State's office that includes all county officers elected at the last general election. The County Clerk must also file a Recurring Signature List for Deputy County Clerks, Assistant District Attorneys, and Deputy Court Clerks.

These lists must contain signatures of the respective officers and deputies, which must also be notarized and certified with the County Clerk's seal.

If any new county officer, County Clerk deputy, or Court Clerk deputy takes office during the year, the County Clerk must immediately send to the Secretary of State's office the name and signature of the new person, whether elected or appointed.

62 O.S. §§ 601-606

Public Officials Certificate of Manual Signature

Immediately upon assuming office, the County Clerk must complete the Public Officials Certificate of Manual Signature form. This form is provided by the Secretary of State and must be completed and notarized and returned to the Secretary of State's office for filing.

19 O.S. § 257

Facsimile Signatures

If any 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.

62 O.S. §§ 602-606

The County Clerk can use a facsimile signature to execute or cause to be executed any public security, or any certificate, provided that at least one of the signatures required is manual. A copy of the County Clerk's manual signature must be on file in the Secretary of State's office.

WARNING! Intent to defraud by use of a facsimile signature or facsimile seal on public securities is a felony.

21 O.S. § 59

Chapter Seven
Duties of the County Clerk: General

Betty Rentz (center), Creek County Clerk with Deputy Clerks Imagene Naifeh (left) and Loretta Swan

The County Clerk's job encompasses four general areas of responsibility:

1. **[** Record keeping **]**
2. Administration
3. Accounting and bookkeeping
4. Purchasing

Record Keeping

The County Clerk is the principal record keeper of the county who preserves all legal instruments filed by private citizens and public officials with the County Clerk's office. For example, the County Clerk maintains files of all the maps of county municipalities. The County Clerk is the custodian and repository for all inventory records, files, and reports.

19 O.S. §§ 248

The County Clerk's duties have been expanded by the statutes to include functions previously performed by the Register of Deeds. In this capacity the County Clerk maintains an accurate and current file of the following items:

19 O.S.2000, § 298

- Deeds and mortgages to all real properties in the county
- Development plats
- Oil, gas and mineral leases
- Judgments
- Uniform Commercial Codes (UCCs) and other liens

  12A O.S.2000, § 1-101

  NOTE: Effective in 2001, the UCC filing process is changing. Please refer to Chapter Thirteen, *Filing Uniform Commercial Code Documents*, for additional information.
- Other documents

Administration

Board of County Commissioners

[The County Clerk serves as secretary for the Board of County Commissioners. The County Clerk is required to attend this Board's sessions in person or to send a Deputy Clerk, prepare and post agendas prior to the sessions. **]**

19 O.S. § 243

The County Clerk keeps the seals, records, and papers of the Board of County Commissioners, signs the proceeding records, and attests the records with the County Seal.

19 O.S. § 243

During the Board of County Commissioner's sessions, the County Clerk is required to perform the following actions:

- Record all proceedings (minutes)
- Make regular entries of resolutions and decisions in all questions concerning raising money
- Record each Commissioner's vote on any question submitted to the board

  25 O.S. § 305
  19 O.S. § 244
- Attest all orders issued by the board and signed by the Chairman to pay monies
- Preserve and file all accounts acted on by the board
- Perform special duties required by law

- Prepare and transmit a complete record of proceedings of each regular and special meeting of the board to selected newspapers by the next regularly scheduled meeting or no later than ten days after the meeting — 19 O.S.2000, § 444; 19 O.S. §§ 445, 446
- Provide county employees' salaries for the previous year for publication annually in February in selected newspapers — 19 O.S.2000, § 444

The County Clerk must conform to directives of the Board of County Commissioners in taking, recording, maintaining, and reporting inventories of properties. — 19 O.S. § 178.2; 19 O.S.2000, § 178.3

[*Other County Boards*

The County Clerk also serves as secretary for other county boards such as the County Excise Board and the County Board of Equalization and must conform to the directives of those boards. **]**

Accounting and Bookkeeping

The County Clerk, acting as secretary/clerk, receives and compiles the budgets submitted by all county units such as county officers, cities, towns, school districts, Vo-Techs, health units, and Emergency Management centers. The County Clerk presents these budgets to the Board of County Commissioners and to the County Excise Board. Please refer to Chapter Three, *The County Budget Process*, and Chapter Fourteen, *Duties of the County Clerk: The Budget*, for detailed information. — 68 O.S.§ 3001 et. seq.

The County Clerk reviews all claims against the county, assembles and verifies calculations on payrolls, and prepares the proper warrants. Please refer to Chapter Ten, *Duties of the County Clerk: Payroll* for detailed information. — 62 O.S. § 474

The County Clerk writes monthly remittance warrants to the cities, towns, and school districts for their share of tax revenues.

The County Clerk records all appropriations and expenditures for each county office and department.

Purchasing

[The County Clerk or an employee of that office designated by the County Clerk must serve as the County Purchasing Agent.

> **NOTE: In counties with a Budget Board, that board can appoint someone else as the Purchasing Agent by majority vote. If no one is appointed, the County Clerk or a designated employee must serve as Purchasing Agent.]**

Yearly Activities

Table 7-1 contains the primary activities of the County Clerk's office listed according to the calendar dates when they should be performed, with a reference to the chapter in this handbook where additional information can be found, and refers to the statute(s) that covers the required activities.

Protecting County Monies

The County Clerk, along with other county officials, is accountable to the Board of County Commissioners for money belonging to the county. The Board of County Commissioners will bring suit against any officer who neglects to render true accounts or deposit funds according to the law. The officer must pay the county a penalty of 20% on the amount of monies due to the county.

> **WARNING: Any county officer found guilty of embezzlement or other misuse of county monies must be sentenced to imprisonment for a term of not less than three years nor more than 21 years and pay a fine equal to triple the amount in money or other property that was embezzled.**

19 O.S.2000, § 641

Obtaining Legal Advice

Bills, Laws, and Regulations as Legal References

Appendix C contains a copy of OSU Extension Facts No. 884, *Bills, laws and Regulations as Legal References*, which provides guidelines to help reference Oklahoma statutes and regulations. Because of the technical nature of these documents however, the County Clerk is strongly advised to seek legal advice for proper interpretation.

Table 7-1. Yearly Calendar of Activities for the County Clerk's Office

Calendar Date	Activity	Handbook Reference	Statute Reference
Daily	Record or file all submitted instruments:	Chapter Eleven	19 O.S. §§ 287, 289, 291,292, 297,
	• Retain receipts for all money collected		
	• Number each instrument		19 O.S.2000, § 298
	• Record information on instruments:		19 O.S. § 289
	• Book, page, date, time, recorded by whom and what county		19 O.S. § 293
	• Affix documentary stamps if required		68 O.S. §§ 3201 - 3206
	• Enter on Reception Record		19 O.S. § 289
	• Index to grantor-grantee record		19 O.S. § 287
	• Post to tract index		19 O.S. § 291
	• Reproduce for permanent records		19 O.S. § 286
	• Upon completion of this process - show on reception record to whom and where instrument was returned, along with the date		19 O.S. § 289
	File any UCC's submitted	Chapter Thirteen	
	Balance receipts to Reception Record		
	Deposit Daily to County Treasurer		19 O.S. § 682
	Post collections to Daily Report		
	Post Documentary Stamp Sales to report		68 O.S. § 3201
	Encumber purchase orders as received		68 O.S.2000, § 3204
	Make purchases as necessary		
	Let bids as necessary	Purchasing Handbook	19 O.S. §§ 1500–1507 (and as supplemented)
	File open meeting notices as received		25 O.S.§ 303
	Complete daily jackets from County Treasurer		19 O.S. § 634
	Credit warrants to register - show pay number and date paid		19 O.S. §§ 634, 643

Table 7-1. Yearly Calendar of Activities for the County Clerk's Office (Continued)

Calendar Date	Activity	Handbook Reference	Statute Reference
Weekly			
	Post notices and agendas, attend Board of County Commissioner's meeting or according to the schedule of individual county, and record minutes of meeting	Chapters Eight, Nine	19 O.S. §§ 243, 244
	Pay approved claims (according to schedule of individual county)	Chapter Fifteen	62 O.S. § 474
	Have Board of County Commissioners approve blanket purchase orders	Purchasing Handbook	19 O.S. §§ 1500 – 1507 (and as supplemented)
Monthly			
	Attend Board of County Commissioner's meeting or according to the schedule of individual county	Chapters Eight, Nine	19 O.S. §§ 243, 244
	Have Board of County Commissioners approve blanket purchase orders	Chapter Fifteen	19 O.S. §§ 1500 – 1507 (and as supplemented)
	Pay approved claims (according to schedule of individual county)	Chapter Fifteen	19 O.S. § 347 62 O.S. § 474
	Prepare payroll (Can be done bi-monthly) Withholdings on payroll: Federal (FICA) - Electronic Transfer State (Report due monthly) Social Security Health/other Insurance (Report due monthly Medicare Retirement (Report due monthly)	Chapter Ten	19 O.S. § 377 19 O.S.2000, §§ 180.61 - 180.65 19 O.S. § 1500(C) 51 O.S. § 169 19 O.S. § 1417 74 O.S. §§ 901 - 932
	Prepare Workers Compensation	Chapter Ten	85 O.S. § 1 et seq

Table 7-1. Yearly Calendar of Activities for the County Clerk's Office (Continued)

Calendar Date	Activity	Handbook Reference	Statute Reference
Monthly			
	Prepare Unemployment - OESC Report	Chapter Ten	
	Make entries to Warrant Register	Chapter Fifteen	62 O.S. § 474 19 O.S. § 347
	Make entries to Appropriation Ledger	Chapter Fifteen	62 O.S. § 474
	Transmit Remittance Warrants to cities, towns, schools, EMS, etc.	Chapter Fifteen	68 O.S. § 2924
	Submit claims for reimbursements: District Attorney Training Council State Election Board **[ ]** FEMA - Emergency Management (when applicable)	Chapter Fifteen	19 O.S.2000 § 215.37I 26 O.S.2000, § 2-118
	Invoice state agencies for filing and copy fees: Oklahoma Department of Transportation Oklahoma Tax Commission Oklahoma Employment Security Commission	Chapter Fifteen	19 O.S.2000, § 266
	Prepare Excise Board Meeting minutes	Chapters Eight, Nine	68 O.S. § 3006
	Prepare cash fund estimate and need for appropriations	Chapters Three, Fourteen	68 O.S. § 331
	Publish Board of County Commissioners Proceedings	Chapters Eight and Nine	19 O.S.2000, § 444 19 O.S. §§ 445, 446
	Report to Board of County Commissioners on daily deposits	Chapter Fourteen	

Table 7-1. Yearly Calendar of Activities for the County Clerk's Office (Continued)

Calendar Date	Activity	Handbook Reference	Statute Reference
Monthly			
	Attend Tax Roll Corrections Board meeting as necessary	Chapter Eight	
	Balance Depository Account with County Treasurer and write necessary vouchers	Chapter Fourteen	19 O.S. § 684
	Balance Documentary Stamp Report, write voucher for county's portion and write voucher to the Oklahoma Tax Commission; send with monthly report	Chapter Fifteen	68 O.S. § 3201 68 O.S.2000, §§ 3202, 3204
Quarterly			
	Prepare Withholding Form 941	Chapter Ten	
	Prepare Oklahoma Employment Security Commission report	Chapter Ten	
	Prepare Worker's Compensation report	Chapter Ten	
	Prepare Medicare report	Chapter Ten	
Annually			
On or before January 1	Obtain current school district boundaries from State Department of Education	Chapter Seven	70 O.S.2000, § 4-104
By 4th Monday in January	Send list and signatures of county officers to Oklahoma Secretary of State	Chapter Six	19 O.S. § 257
	Prepare W4 tax documents	Chapter Ten	
	Prepare W2 and W3 tax documents	Chapter Ten	
	Prepare budget process and publications	Chapters Three, Fourteen	19 O.S. §§ 345, 445 19 O.S.2000, § 344 68 O.S. §§ 3002-3032 (and as supplemented)
	Certify Levies	Chapter Fourteen	68 O.S. § 3014

Table 7-1. Yearly Calendar of Activities for the County Clerk's Office (Continued)

Calendar Date	Activity	Handbook Reference	Statute Reference
Annually			
January	Complete and submit Department of Labor Form 200. Post copy in each county office.		
	Prepare reimbursement for additional Homestead Exemption		62 O.S.2000, § 193
	Request Excise Tax Refund from IRS on fuel purchase - Form 843	Chapter Fourteen	
	Hold tax protest hearings	Chapter Fourteen	68 O.S. §§ 2861 - 2880 and as supplemented
	Attend Tax Roll Corrections Board meetings	Chapter Eight	68 O.S.2000, § 2871
	File open meeting notices for regularly scheduled meetings for the Board of County Commissioners and Excise Board	Chapter Nine	25 O.S. § 311
	Publish dates for courthouse closings - holidays	Chapter Nine	19 O.S. § 350
February	Publish yearly salaries	Chapter Nine	19 O.S.2000, § 444
February	Perform procedures for Fair Board Election Process		2 O.S.2000, § 104c, 131.3A
	Send notice to each jurisdiction receiving revenues from ad valorem or budget hearing for comprehensive program of visual inspection for County Assessor that is or may be on the agenda	Chapter Nine	68 O.S.2000, § 2822
[July **]**	Renew insurance on tort liability, buildings, vehicle, and Blanket Bonds	Chapter Fourteen	

Calendar Date	Activity	Handbook Reference	Statute Reference
Every Two Years			
	Submit EOEC Form, F-9		

The District Attorney

When seeking legal opinions or advice about the official business of their offices, County Clerks should request assistance from their District Attorney, or an assistant. The District Attorney is the authorized legal counsel for all county offices.

19 O.S. § 215.5

The District Attorney also represents County Clerks in court for any civil actions brought against them in their official capacity as County Clerks.

19 O.S. § 215.4

To save time and prevent misunderstandings, the County Clerk should present questions in writing to the District Attorney's office and keep written records of all responses and communications. The County Clerk should be sure that his or her understanding of the opinions agrees with the District Attorney's intended understanding.

Keeping County Records

Open Records Act

According to the Oklahoma Open Records Act, all county officials, including the County Clerk, must keep public records "open for public inspection (and copying and/or mechanical reproduction) for proper purposes, at proper times and in a proper manner during all business hours of the day." The statutes state that the people of Oklahoma have an inherent right to know and be fully informed about their government at any level. The Oklahoma Open Records Act ensures and facilitates the people's right to access and review government records so that they may exercise this right.

51 O.S. §§ 24A.1-24A.20 as supplemented

Lincoln County vault

Certain records may not be subject to open search by the public because of confidential privacy created by state and federal statutes. Care must be taken when refusing permission for public review of any public record. For protection, the County Clerk should obtain a written statement from the District Attorney or the Attorney General that states that public review of a particular public record is not authorized. This action protects the County Clerk from a possible act of commission or omission, which might cause removal from office.

WARNING: If any County Clerk purposefully violates any provision of the Oklahoma Open Records Act, that person can be charged with a misdemeanor and, if convicted, removed from office. Also, any person who is denied access to a public record can file a civil suit.

51 O.S. § 24A.17

A public record includes, but is not limited to, any document, book, paper, photograph, microfilm, computer tape, disk, and record, sound recording, film recording, video record or other material regardless of physical form or characteristic, that is in the custody, control or possession of the County Clerk.

51 O.S.2000, § 24A.3

Access and Fees

Counties can adopt "reasonable procedures" for inspection and copying of records. Reasonable applies to the need to protect the integrity and organization of the records themselves as well as the office to perform its "essential functions."

The statutes allow the establishment of reasonable copying fees and a reasonable search fee is appropriate only where the information is sought solely for commercial purposes or where the information requested clearly would cause excessive disruption of the offices' essential functions.

The land description tract index **[** or all recorded instruments concerning real property required to be kept by the County Clerk must be available for inspection and copying according to the Open Records Act. However, the index cannot be copied or mechanically reproduced for the purpose of selling the information. The following is a sample affidavit for persons requesting land description tract index copies. **]**

51 O.S.2000, § 24A.5.4

[AFFIDAVIT

I _____, being of lawful age and first duly sworn upon my oath depose and state the following:

1. I am employed by:

   NAME_____

   ADDRESS_____

   _____

2. My job title is:_____
3. _____ is not engaged in the business of abstracting (74 O.S. §227.11-1, 2) and has no intention of doing so in the future.
4. The County Clerk's indices which I am copying from _____ County, Oklahoma are for solely private purposes and will not be copied, mechanically reproduced, sold, distributed, no will the information derived from these indices be distributed for sale in any manner to any party. **]**
5. **[** The statements contained in this Affidavit are true and correct and any false statement may subject the Affiant to a charge of perjury.

FURTHER AFFIANT SAYETH NOT.

_____

Subscribed and sworn to before me this _____day of _____ 20____.

_____
Notary Public

My Commission Expires:

_____ **]**

If not covered by other specific statutes, the fee for copying documents cannot exceed twenty-five cents per page for documents that have the dimensions of 8-1/2 by 14 or smaller, or a maximum of one dollar per copied page for a certified copy.

28 O.S.2000, § 32
51 O.S.2000, § 24A.5.4

Any public body that establishes fees must post a written schedule of the fees at its principal office. All county offices must also provide the County Clerk with a copy of their fee schedules.

28 O.S.2000, § 32
51 O.S.2000, § 24A.5.4

County Clerks might also reference Attorney General Opinion No. 85-36 on electronically stored information, and Attorney General Opinion No. 86-69 on personnel files.

The Federal Privacy Act also impacts the release of information. County Clerks should seek the advice of their District Attorney in these matters.

Record Destruction

The County Clerk has a specific duty to keep and maintain complete records of the receipt and disbursement of county funds as provided by law. No county records can be destroyed or discarded except as provided by law.

Document Expiration Requirements

After the expiration of **one year**, the County Clerk can destroy the following documents:

- Unused blank forms printed for a fiscal year series
- Blank forms obsolete because of law changes

The County Clerk is authorized to destroy all inventory records, files, and reports of any county inventory that has been disposed of for **three years** or more, if the inventory account has been subject to a full audit by the Office of the State Auditor and Inspector (SA&I).

19 O.S.2000, § 178.3

After the expiration of **five years**, the County Clerk can destroy the following documents:

19 O.S.2000, § 155.2(2)

- Financing statements (UCC), chattel mortgages or bills of sale, releases and renewals of either on file, after they cease to be effective under the statute requirements.

12A O.S. § 9-403

- All county claims and claim calendars
- Chattel mortgage indexes
- Appropriation ledgers, warrant ledgers, financial ledgers
- Requisitions

- Upon retirement, discharge, or termination of employment, the loyalty oath of an employee or officer
- Certificates of error
- Copies of reports and remittances, deposits, and receipts
- Monthly reports to SA&I and reports to other officers and warrant issues
- Daily reports including daily jacket and all contents included with the report
- Physician liens, insurance agents liens, hospital liens, thresher and combiners liens, mechanics and materialmen liens, oil and gas liens, vendor liens, bankers liens, mining liens, District Attorney liens, labor liens, and personal property liens.
- Reports, checks, purchase orders, and other bookkeeping records
- All tax protests, evidences, letters of orders of the board, letters of increased assessment, correspondence, reports, docket books, lists of parcels under protest, agendas
- Records pertaining to the Open Meetings Act and Open Records Act

After the expiration of **seven years**, the County Clerk can destroy the following documents: 19 O.S.2000, § 155.2(3, 4)

- Deposit slips
- Tax records
- W-2 tax documents
- Investment authorization slips for the retirement system
- Balance sheets
- All tax protest records, after final settlement and following appeal to a District Court

After the expiration of **ten years**, the County Clerk can destroy the following documents: 19 O.S.2000, § 155.2(5)

- All tax rolls and tax roll adjustments
- All special assessment rolls

NOTE: Any records that might otherwise be destroyed can be given to the State Library. 19 O.S.2000, § 155.2

Other Records' Destruction

Tax protest records must be retained until a final settlement is reached. 19 O.S.2000, § 155.2A

The following items must be retained for at least **five years** before being destroyed: 19 O.S.2000, § 155.2A

- Miscellaneous doctor certificates
- Applications for tax deeds
- Sheriff's Deputy Commission
- Resolutions for cities and towns - ordinances
- Interlocal coop-agreements
- State tax liens
  Five years after release, lapse, or discharge
- Federal tax liens
  Five years after release, lapse, or discharge

The following items must be retained for at least **six years** before being destroyed: 19 O.S.2000, § 155.2A

- Tax rolls and tax roll adjustments
- Special assessment rolls
  Six years after due date

Destruction After Copying Originals

All records which have been on file in the County Clerk's office can be destroyed after two years providing those files are filmed, copies, or reproduced by any method provided by law, and providing the office of the SA&I has audited those records and has not directed the original records to be retained.

The reproduced records must be retained for the same time period required for the original records. 19 O.S. § 155.2A

Penalties

Any county officer who steals, willfully destroys, mutilates, alters, falsifies, or unlawfully removes or hides any public record, can be charged with a felony offense and, if convicted, forfeit his or her office and serve up to five years in prison. 21 O.S.2000, § 461

Handling School Records and School District Boundaries

Transfer and Preservation of School Records

All records of a former County Superintendent of Schools must be transferred to the County Clerk and maintained and preserved by the County Clerk. Except for those records specifically required by state or federal statutes to be kept confidential, the County Clerk must provide public access to all school records.

70 O.S.2000, § 4-201

School District Boundaries

On or before January 1 each year, the County Clerk must obtain from the State Department of Education a current description of the boundary of each and every school district or part of a school district in the county. The County Clerk then provides a copy to the County Assessor and notifies the Oklahoma Tax Commission, the County Assessor, and the County Treasurer of any changes.

70 O.S.2000, § 4-104

Handling Reimbursements from State Agencies

District Attorney Training Council

Prior to June 25 of each fiscal year, the District Attorneys Council must certify the amount of funds for the operation of the District Attorney's office.

Within five working days after the end of each month, the County Clerk must report to the District Attorney Training Council the amount expended or encumbered from the State reimbursable appropriations during the proceeding month. OSF Form 3 is used for this purpose.

19 O.S. § 215.37B
19 O.S.2000, § 215.37I

Election Board Secretary Salary

The State Election Board must reimburse counties monthly for salary and benefits of the County Election Board Secretary, not to exceed 125% of the salary. OSF Form 3 is used for this purpose.

26 O.S.2000, § 2-118

[ ]

FEMA - Emergency Management

The County Clerk must apply for reimbursement from FEMA (Federal Emergency Management Association) for salary and expenses incurred by the local Emergency Management Director.

63 O.S. § 683.12

Oklahoma Tax Commission - Homestead Exemption

The County Clerk must apply each year to the State for loss of revenue due to additional homestead exemptions. OSF Form [069 from the Oklahoma Tax Commission] is used for this purpose.

62 O.S. §§ 192.1, 192.3

IRS Form 843

The County Clerk must file IRS Form 843 to obtain a refund for excise tax paid on gasoline purchased by the county.

State Agencies' Recording and Copying Fees

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, rural water districts and the Oklahoma Boll Weevil Eradication Organization 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.

19 O.S.2000, § 266

Refer to the forms section in Appendix E for samples of the Oklahoma Department of Transportation invoice form for copies and filing fees and the Oklahoma Employment Securities Commission invoice form for tax warrant filing fees and copy fees.

[ ]

Pauletta Evans, Deputy County Clerk, Pawnee County, with customer

Chapter Eight
Duties of the County Clerk: County Boards

Marcelee Welch, Pawnee County Clerk, serving as secretary at a Pawnee County Excise Board meeting.

This chapter provides a brief overview of the duties of the County Clerk related to the various county boards. Many of these duties are discussed in greater detail in other chapters in this handbook.

For more information on the county system and county boards, please refer to Chapter One, *County Government in Oklahoma*, and Chapter Three, *The County Budget Process*.

Understanding 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 courthouse at the county seat, and this Board may remain in session for as long as the public business requires. **[** If it is determined that it is beneficial to the general public, this Board may meet at other times and places within the county. **]**

19 O.S. § 326

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. If this board adjourns before 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.

[NOTE: The Board can vote or take action only on items listed on the published agenda for the regular session. 25 O.S.2000, § 304

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. **]**

[NOTE: The Board can vote or take action only on items listed on the published agenda for the regular session. 25 O.S.2000, § 311

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. **]** 19 O.S. §§ 243, 244

Please refer to Chapter Nine, *Duties of the County Clerk: Meetings, Publications, and Notices*, for more information on public notices and publication of proceedings.

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. 68 O.S. § 3006

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.

The Board of County Commissioners; budget boards, the governing body of cities and towns; **[** the governing body of the County Board of Health of each local Emergency Medical System

(EMS) district;]
and the governing boards of each school district submit an "estimate of needs" for their respective unit 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. The County Clerk's duties relating to the budget process are discussed in detail in Chapter Fourteen, *Duties of the County Clerk: The Budget*.

19 O.S. § 445
19 O.S. 2000
§§ 180.65(G), 444
68 O.S. § 3007

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 is comprised of three members, appointed in the following manner:

- One member appointed by the Oklahoma Tax Commission
- One member appointed by the Board of county Commissioners
- One member appointed by the district judge(s)

The tenure of the County Board of Equalization must be coterminous with 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.

NOTE: The County Clerk serves as secretary and complies with all public notices and publications of proceedings as required by law.

68 O.S.2000, § 2861

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 and the vacancy must be filled in the manner provided by law.

[68] O.S.2000, § 2862

Sessions

The session period for a County Board of Equalization varies according to the assessed valuation of the county. Table 8-1 shows the session periods related to assessed valuation.

68 O.S.2000, § 2863

Table 8-1. County Board of Equalization Sessions Periods Related to County Assessed Valuation

Assessed Valuation	Session Period
Greater than 1,000,000,000 Billion Dollars	Regular Session: 4th Monday in January and ending no later than May 31
Up to 1,000,000,000 Billion Dollars	Special Session: March 1 to March 31 Regular Session: April 1 to May 31

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.

68 O.S.2000, § 2863

The County Board of Equalization performs equalizing, correcting, and adjusting the assessment roll duties 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:

- Consider real estate not increased over the previous year's assessment
- Add omitted property
- Cancel assessments of property not taxable
- Raise or lower appraisals to conform to the fair cash value as defined by law.

Special Sessions

A special session is permitted if the County Board of Equalization judges the number of protests filed to be beyond what 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.

68 O.S.2000, § 2863

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, real or personal, 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

It is also the duty of each County Board of Equalization to cooperate with and assist the County Assessor in performing the duties imposed on the assessor by the statutes, to ensure that the required records are fully and accurately prepared and maintained, and harmonize 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 hearing 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 changes if the changes would be inconsistent with the equalized value of other similar property in the county. 68 O.S.2000, § 2863(C)

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 or delivered to the owner within one working day from the date the notice was prepared. 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 taxable 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. The taxpayer has 20 calendar days from the mailing or delivery date of the notice to file a protest. 68 O.S. § 2876

Protests (Written Complaints)

To be a valid protest, a taxpayers' written complaint must be filed within the following timeframe:

- Within 20 **[** calendar **]** days from the mailing date **[** or date of delivery **]** 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. 68 O.S. § 2877

Appeals

The taxpayer has 20 calendar days from the mailing date of the notice to file a written complaint with the County Assessor stating the taxpayer's grievance. 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.

If the taxpayer is not satisfied, the taxpayer has ten working days to file an appeal with the county Clerk as secretary of the County Equalization Board. 68 O.S. § 2876

Hearings

A hearing is set when the County Board of Equalization receives a protest notice. When hearing a protest this board can perform the following actions: 68 O.S. § 2877

- 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 or any case that is appealed to the District Court. 68 O.S.2000, § 2880.1

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. 68 O.S.2000, § 2880.1(D)

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. **[** The County Clerk must post notices and agendas for meetings and take minutes of the proceedings. **]**

68 O.S.2000, § 2871(B)

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 items of error or difference that can be heard by the Board of Tax Roll Corrections.

68 O.S.2000, § 2871(C)

Assessment Errors

- Any personal or real property assessed to any person, firm, or corporation not owning or claiming to own the property
- The same property, whether real or personal, assessed more than once for the taxes of the same year
- 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 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

- 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 entered an adjustment to assessments previously made and entered
- County Treasurers have, of their own volition, restored to the tax rolls any tax or assessment where the entry on the tax rolls shows the same 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 invalidating in mass all such certificates of a certain class, and except if the owner of such property demands its restoration and makes payment, in which instance the County Treasurer must require that the owner sign, on the receipt, a statement that they "paid voluntarily without demand, request, or duress"
- Any personal property assessment and personal tax charge must have been entered on the assessment and tax rolls except on property return of assessment by the taxpayer or increase with due notice, or as a delinquent assessment made by the County Assessor or his deputies in detail either on view or reliable information.

Exemption Errors

- Property exempt from taxation has been assessed.
- Exemption deductions allowed by law have not been taken into account.

Transcribing 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

- An error resulting from inclusion in the total of levies computed against the valuation entered on the tax rolls, a tax levy or levies certified and final for none or part of which such property was liable in fact and is self evident on recomputation, and involves no question of law

- 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 of 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:

[68 O.S. § 2811.C]

- 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 Free Fair Board

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. §§ 104c, 131.3A

The County Clerk must publish a notice of the filing period for the County Free Fair Board in a county newspaper at least ten days before the filing period.

[No later than two weeks after the close of the filing period, if there are no candidates, the Board of County Commissioners appoints a director.

The date of the election must be no later than three weeks from the date of the final day of the filing period.

The County Clerk must publish a notice of the election in a county newspaper at least ten days before the election.

After the election, the County Clerk issues a Certificate of Election to each person elected. **]**

Chapter Nine
Duties of the County Clerk: Meetings, Publications, and Notices

Jerry Field, Wagoner County Clerk, posting meeting agenda in courthouse lobby.

Understanding the Open Meeting Law

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.

25 O.S. §§ 301-313 and as supplemented

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.

25 O.S. § 314

Any person who attends an open meeting can record the proceedings by videotape, audio tape, or any other method; providing, however, that the recording does not interfere with conducting the meeting. 25 O.S.2000, § 312.C

The County Clerk should refer to the statutes for definitions used in the Open Meeting Law. 25 O.S.2000, § 304

> Please refer to the *Oklahoma Open Meeting and Open Records Book*, Tenth Edition, published by the Oklahoma Press Service, Inc., Oklahoma City, Oklahoma, for more information on the Open Meeting Law.

Holding Open Meetings

Recording Votes

In all meetings of public bodies, each member's vote must be publicly cast and recorded. 25 O.S. § 305

Circumvention of Act

No informal gatherings or any electronic or telephonic communications, **[** except teleconferences as authorized in the statutes, **]** 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. 25 O.S.2000, § 306

Executive Sessions

[Only certain public bodies, as identified in the statutes, can hold executive sessions. No public body can go into executive session unless strictly adhering to procedures outlined in the statutes. **]** 25 O.S.2000, § 307(C) 25 O.S.2000, § 307(E)
These sessions can be held only for the following purposes:

- A session 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 25 O.S.2000, § 307(B)
- A session to discuss the purchase or appraisal of real property

  An executive session for the purpose of discussing the purchase or appraisal of real property 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 that is under consideration can be present or participate in the executive session.

25 O.S.2000, § 307(D)

- A session to discuss 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 pubic interest, and for discussion the purchase or appraisal of real property
- **[** A session conducted by district boards of education to hear evidence and discuss the expulsion or suspension of a student when requested by the student, the parent or legal guardian, or the attorney **]**
- **[** A session to discuss matters that involve a specific handicapped child **]**
- **[** A session to discuss any matter where disclosure of information would violate confidentiality requirements of state or federal law **]**
- **[** A session that involves deliberations or a final decision related to the Administrative Procedures Act **]**

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.

25 O.S.2000, § 307

[NOTE: Any violation of the laws regarding executive sessions will result in the following actions:

- **Each member of the public body involved will be subject to criminal sanctions as defined in the statutes.**
- **The minutes and all other records, including tapes, of the executive session will immediately be made public.]**

25 O.S.2000, § 307(F)

Notice by Public Bodies

Except as otherwise noted in the Statutes, all regularly scheduled, continued or reconvened, special, or emergency meetings of public bodies, must be preceded by advance public notice **[** (including posting on an Internet web site if applicable) **]** that specifies the time and place of each meeting to be convened plus the subject matter to be considered.

74 O.S. § 3106.2

25 O.S. § 311

All public bodies must provide written notice by December 15 each year of all regularly scheduled meetings for the following calendar year. The notice must include the date, time, and place for each meeting:

- All **county public bodies** including public trusts and any other bodies with the county as beneficiary must give notice to the County Clerk in the county in which the body is principally located. 25 O.S. § 311(A.3)
- All **multi-county, regional, area-wide, or district public bodies**, including district boards of education, must give notice to the county Clerk in the county in which they are principally located. If no office exists, the notice is given to the County Clerk of the county or counties served by the public body. 25 O.S. § 311(A.5)
- All **public bodies 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, must give notice to the County Clerk in the county where the institution is principally located. 25 O.S. § 311(A.6)

The county must provide written notice by December 15 of all regularly scheduled meetings for the following year. A Calendar Year Schedule of Regular Meetings must include the date, time, and place of all regularly scheduled meetings. A Notice of Meetings form must be completed.

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. 25 O.S. § 311(A.7)

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.

25 O.S.2000, § 311(A.8)

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

Advance Public Notice

All public bodies must also display **[** advance **]** public notice of a regularly scheduled meeting at least 24 hours prior to the meeting (excluding weekends and holidays). The notice must include the date, time, place, and agenda for the meeting. 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 view at the public body's principal office or at the meeting's location, if no office exists.

25 O.S.2000, § 311(A.9)

Continued or Reconvened Meetings

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.

25 O.S.2000, § 311(A.10)

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

Special Meetings

Special meetings of public bodies 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 public body 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 or the secretary of the public body, or some other person designated by the public body. These notices must be mailed or delivered at least 48 hours prior to the special meeting.

25 O.S. § 311(A.11)

All public bodies 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 public body can charge a fee of up to $18.00 per year to persons or entities filing a written request for notice of meetings, and can require them to renew the request for notice annually.

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

If the Board of County Commissioners has adjourned its 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.

19 O.S.2000, § 326

Emergency Meetings

An emergency meeting of a public body can be held without the public notice required of other meetings. However, the meeting must be for an emergency situation as defined in the statutes and the person calling the meeting must give as much advance public notice as is reasonable and possible under the existing circumstances, such as in person, by telephone or other electronic means, by radio and/or television.

19 O.S.2000, § 326
61 O.S.2000, § 130

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. These minutes must clearly show all members present or absent, all matters considered, and all actions taken by the public body.

25 O.S. § 312(A)

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

25 O.S. § 312(A)

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.

25 O.S. § 312(B)

Penalties

Any **[** member of a public body **]** 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.

25 O.S. § 314
25 O.S. § 307(F)

[Teleconferences

Only certain public bodies defined in the statutes are allowed to hold meetings by teleconference.

No public bodies can conduct executive sessions by teleconference.]

25 O.S.2000, § 307.1

Publishing Board of County Commissioners Activities

Proceedings

The County Clerk 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. Each publication should contain at least the following information:

19 O.S. § 445

- 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.)
- 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."

Employees and Salaries Annual Report

The County Clerk must also 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.

19 O.S. §§ 444, 445
25 O.S.2000, § 106

Publishing Bids

All purchases of **[** $5000.00 **]** or more require **[** a one-time **]** publication of bid. 19 O.S.2000, § 1501(3a)

All proposals to award public construction projects (exceeding **[** $25,000) **]** must be publicized in the following manner: 61 O.S. § 104 61 O.S.2000, § 102

- A notice must be mailed, First Class, to all known prospective bidders who have indicated with the preceding twelve months their interest, in writing, on bidding on county projects. The notice should be mailed at least twenty days prior to the date set for opening bids.
- A notice must be published in a county newspaper in two consecutive weekly issues. The first publication must be at least twenty days prior to the date set for opening bids.
- If the estimated cost of the project exceeds $50,000, notice should be sent to trade or construction publications for their use and information.

Bid notices should contain the following information: 61 O.S. § 104 61 O.S.2000, § 102

- 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* published through the County Government Personnel Education and Training Program and the State Auditor and Inspector's Office (SA& I) for information on the County Purchasing Act, and to 19 O.S. §§ 1500-1507 and as supplemented.

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.

Publishing County Budgets

The county files its financial statement and estimated needs with the County Clerk. The approved budget is filed with the County Clerk who publishes a notice one time in a county newspaper that states that this information is on file in the County Clerk's office. Please refer to Chapter Fourteen, *Duties of the County Clerk: The Budget*, for specific details.

68 O.S. § 3002

Table 9-1. Notice Identification and Publication Information

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
1	Notice of election of Fair Board Members	2 O.S. § 93	One	LCN *	Ten days prior to the election
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	19 O.S. § 326	Posting in 3 public places, or one publica-tion	LCN	At least five days prior to the meeting date: notice must give date, time, and purpose of meeting.
3	Notice of hearing to vacate, alter, or relocate highway adjoining state-owned land	19 O.S. § 339(3)	One	Some LCN in county or counties where road is located	At least 15 days prior to the hearing.
4	Notice of sale of any unused town lots or parcels of ground not needed for county jails or court house purposes The resolution authorizing the sale must be published with other proceedings of the Board of County Commissioners.	19 O.S. §§ 342, 343	Two successive weekly issues	LCN	In two successive weekly issues
5	Notice of public construction	61 O.S. § 104	Two	LCN	20 days prior to bid opening
6	Designation by the Board of County Commissioners and the County Excise Board of holidays when county offices will be closed during the year	19 O.S. § 350	One	LCN	Between January 1 and 20 each year
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 count The notice must contain the time the question will be voted upon and the form of the question.	19 O.S. § 383	At least 4 weeks	LCN	At least four weeks prior to the election
8	Notice of sale of county tools, apparatus, machinery or equipment	19 O.S. § 421.1	Two successive weekly issues	LCN	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.

* LCN: Legal County Newspaper as defined by 25 O.S. § 106

Table 9-1. Notice Identification and Publication Information (Continued)

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
9	Full and complete report of all official proceedings of each regular and special meeting of the Board of County Commissioners Salaries paid to employees can be omitted from the monthly publication, but, if so, they must be published annually	19 O.S. §§ 444, 445, 446	One	LCN	To be transmitted to the publisher by the County Clerk within 10 days of the proceedings with the approval of the Board of County Commissioners and published within 10 days of receipt Annual publication of employee salaries must be published in February.
10	Notice of submitting tax levy to provide for construction or repair of courthouses, jails, or other county buildings	19 O.S. § 731	At least one in each LCN	At least two LCNs – unless only one LCN exists in the county	Not less than 30 days immediately prior to said election; "For not less . . ." may mean each time possible for 30 days.
11	Notice of advertisement for bids for erection of courthouses, jails, or other county buildings	19 O.S. § 731 19 O.S. § 733	At least one	LCN and other such newspapers in the state as the board deems advisable	First publication at least 30 days prior to date set for bid openings
12	Notice of election upon questions of issuing bonds for courthouses, jails, or other county buildings: the notice must include a statement of the Board of County Commissioners, the election date, the amount of bonds proposed to be issued, and whether the bonds are for a courthouse, a jail, or both.	19 O.S. § 736	One	Two weekly LCNs published in the county seat – unless only one LCN exists	At least 30 days prior to the election
13	Notice by the County Treasurer that money is available to pay warrants against estimated proceeds of tax levy	19 O.S. § 740	One	LCN	As soon as possible
14	Notice of bond election to purchase sites, construct or alter county hospitals	19 O.S. § 782	At least one in each LCN	In two daily or weekly LCNs published at county seat unless only one daily or weekly exists	First publication at least 30 days prior to the date set for holding election

Table 9-1. Notice Identification and Publication Information (Continued)

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
15	Advertisement for bids for county hospital construction	19 O.S. § 788(a)	Two consecutive weekly issues	LCN	Prior to letting any contract
16	Notice of existence and location of annual audit of financial books and records of county owned hospitals	19 O.S. § 794	Two	LCN	Immediately after the receipt by persons designated in the statutes – not later that 120 days after the fiscal year end
17	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.	19 O.S. § 865.58	One in each newspaper of general circulation in the county	All newspapers of general circulation in county	Prior to the hearing date
18	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.)*	19 O.S. [§ 866.20]	One	LCN	At least 15 days prior to the hearing date *(The statutes do not indicate a period of notice; this is an appropriate guideline.)*
19	County Board of Adjustment – Notice of Hearing	19 O.S. § 866.22	One	LCN	At least 15 days prior to the hearing date
20	Notice stating time, nature, and place of hearing before County Planning Commission	19 O.S. § 868.5	Once a week for three consecutive weeks	LCN	Three weeks prior to the hearing date
21	Bond election for lease improvements – the notice must specify time of holding election, amount of bonds proposed to be issued and the purpose.	19 O.S. § 884	Once a week for two consecutive weeks	LCN	Two consecutive weeks prior to the election stated in the notice
22	Hearing on petition for formation of Fire Protection District	19 O.S. § 901.2	Two consecutive weeks	LCN	Two consecutive weeks next preceding the hearing date

Table 9-1. Notice Identification and Publication Information (Continued)

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
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.	19 O.S. § 901.3	Two successive weeks	LCN	Once a week for two successive weeks prior to the election date
24	Publication of general regulations of Board of Directors of Fire Protection district	19 O.S. § 901.8	One – in same manner as town ordinances 11 O.S.§ 14-106	LCN	After the board issues a general regulation
25	Bond election for purchase and construction work in Fire Protection District	19 O.S. § 901.15	Three consecutive weeks and by posting notice in three public places	LCN	Once a week for three consecutive weeks next preceding the election date
26	Sale of bonds – Fire Protection District	19 O.S. § 901.17	At least 10 days if in daily – two weeks in weekly – or two times in daily provided they are published a week apart	LCN	Before making any sale of bonds
27	Annexation of additional territory in Fire Protection District	19 O.S. § 901.22	Two consecutive weeks	LCN	Two consecutive weeks preceding the election date
28	Hearing on proposed budget for Fire Protection Districts	19 O.S. § 901.42	One	LCN	The Board must hold the hearing no later than 15 days prior to the beginning of the budget year. Notice musto be published not less than 5 days before hearing.

Table 9-1. Notice Identification and Publication Information (Continued)

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
29	Hearing on petition to create rural road improvement district The notice is to describe the proposed district, state time and place of hearing and state persons who may appear to protect the district and/or boundaries.	19 O.S. § 902.3	One day per week for two consecutive weeks	LCN	The hearing must be set not less than 20 days or more than 40 days after filing of valid petition.
30	Notice of election for organization of rural road improvement district	19 O.S. [§ 902.4]	Two	LCN	One day per week for two consecutive weeks prior to election stated in notice
31	Bond election by rural road improvement district	19 O.S. § 902.12	Three	LCN	Once per week for three consecutive weeks prior to election
32	Sale of bonds for work under rural road improvement district	19 O.S. § 902.14	Ten days in a daily newspa-per, two times for weekly newspaper, or two times for daily newspaper if published two times with one week interval	LCN	Prior to date of election specified in notice
33	Notice of hearing on petition for incorporation of Rural Ambulance Service District The notice must contain items as prescribed in the statutes	19 O.S. § 1205.A 19 O.S. § 1205.B	Two	LCN	Two consecutive weeks in newspaper in each county containing any area embraced within the boundaries of the proposed district
34	Notice of hearing to annex additional area in Ru-ral Ambulance Service District.	19 O.S. § 1212	Two	LCN	Two consecutive weeks in each county containing any area in existing district or area to be annexed
35	Petition for consolidation of Rural Ambulance Service Districts	19 O.S. § 1221.F	Two	LCN	Two consecutive weeks in each county containing any area in the district to be consolidated

Table 9-1. Notice Identification and Publication Information (Continued)

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
36	Resolution adopting and approving plans for road improvement district	19 O.S. § 1234.B	Six consecutive issues of a daily issue or two consecutive issues of a weekly news-paper	LCN	After the Board of Count Commissioners adopts resolution
37	Hearing on report of the Board of County Commissioners on appraisement or apportion-ment of benefits made by the road improvements district	19 O.S. § 1242	Six consecutive issues of daily newspaper or two consecutive issues of weekly newspaper	LCN	Final publication may not be less than 5 days or more than 10 days prior to the date of the hearing.
38	Notice of installment due of assessment made for road improvement district	19 O.S. § 1250	Two successive issues of a daily newspaper or one issue of a weekly news-paper	LCN	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.
39	Notice of annexation to road improvement district	19 O.S. § 1264	One	LCN	At least 10 days prior to the hearing date in the notice
40	Notice of election for issuance of water facility or reservoir general obligation bonds Notice content per statute	19 O.S. § 1276.B 19 O.S. § 1276.C	Once a week for two consecutive weeks	LCN	First publication must be at least 30 days prior to the election date.
41	Notice of hearing of proposed county budget: the notice must contain date, time, and place of hearing together with proposed budget summaries.	19 O.S. § 1412	One	LCN	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
42	County solicitation of bids from vendors for purchase, lease-purchase, or rental of supplies, materials, and equipment	19 O.S. § 1505	One	LCN	The notice must be published at least 10 days prior to the date for bid openings.

Table 9-1. Notice Identification and Publication Information (Continued)

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
43	Hearing on proposed budget of emergency medical service district	19 O.S. § 1714	One	LCN	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.
44	Public trusts – sale of bonds	60 O.S. § 176(f)	At least once a week for two successive weeks	LCN in county where principal office of the trust is located.	Two successive weeks prior to the date bids are received and opened
45	Public trusts – award of contracts for construction, labor, and/or equipment	60 O.S. § 176(h)	At least once a week for two successive weeks	LCN in the county where the major part of the work is to be done.	Two successive weeks prior to the date bids are received and opened
46	Warranty – Treasurer publishes notice of moneys on hand to pay registered warrants	62 O.S. § 475	One	Newspaper (Not specified)	Interest must cease on warrants 30 days after publication.
47	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	68 O.S. § 3002	One	LCN in such political subdivision; if no such newspaper, then LCN of general circulation	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
48	Notice to present claims of indebtedness against county	[62 O.S.2000, § 310.4]	Two successive issues or a daily or one issue of a weekly paper	LCN	Anytime during July
49	Notice of transfer of funds from the county sinking fund to the county general fund	62 O.S. § 445	Four successive issues	LCN	Prior to intent to transfer
50	Publication of all revisions of increase or additional items over that submitted in the Board of County Commissioners estimate of needs	68 O.S. § 3007	Two successive issues of a daily or one issue of a weekly	LCN	As soon as possible

Table 9-1. Notice Identification and Publication Information (Continued)

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
51	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	68 O.S. § 3013	One	LCN	Prior to hearing date
52	Notice of request for supplemental appropriations to a budget	68 O.S. § 3021	One	LCN	At least 3 days prior to meeting of County Excise Board
53	Notice that budgets and levies are on file in the office of the County Clerk	68 O.S. § 3022	One	LCN	As soon as possible

Chapter Ten
Duties of the County Clerk: Payroll

Sharon Turk (left), Lincoln County Clerk, and Pat Parker, Lincoln County Payroll Clerk

Understanding the Wages and Salary Process

Wages and Salaries

[The Board of County Commissioners sets the salaries for all elected county officials within the limits set by the statutes. The Board of County Commissioners must pass a resolution for the salaries. The County Excise Board is responsible for reviewing and approving these recommendations. **]** County officers' payroll budgets cannot exceed these approved funds.

19 O.S.2000, § 180.65(B)

Chapter Two 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.

19 O.S. § 180.60

19 O.S.2000, § 180.62

The statutes define county officers as those charged with enforcing the laws relating to public peace and safety:

19 O.S.2000, § 180.61
19 O.S.2000, § 180.73

- The County Sheriff
- The County Treasurer
- The County Clerk
- The County Assessor
- The Court Clerk
- The members of the Board of County Commissioners

Salaries must be paid either monthly or twice a month as ordered by the Board of County Commissioners **[** for each month or fraction of a month that the officer lawfully occupies and holds title to the office. **]**

19 O.S.2000, § 180.62(C)
19 O.S.2000, § 180.79

Changes in salary must take place **[** as of; on, and after **]** the 1st day of July of each fiscal year. **[** County officers shall not receive any salary increase or decrease during their term of office except by a law enacted prior to their election or appointment. **]**

19 O.S.2000, § 180.68
19 O.S.2000, § 180.83

19 O.S.2000, § 180.77

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

19 O.S.2000, §§ 180.62, 180.63, 180.74, 180.75

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

19 O.S.2000, §§ 180.58 ~ 180.68

Figure 10-2 shows a calculation for the maximum permissible salary for officers in counties that have approved ad valorem tax 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*.

19 O.S.2000, §§ 180.71 ~ 180.83

Basic Annual Salaries (For counties not approving ad valorem tax exemption):

Net Valuation (Millions)	County Officers
$0-40	$19,000 **[** – 39,000 **]**
$40-80	$22,500 **[** – 42,500 **]**
$80-300	$24,500 **[** – 44,000 **]**
$300-600	$22,500 **[** – 42,500 **]**
More than $600	$19,000 **[** – 39,000 **]**

Increase to Basic Salary:

Net Valuation

$0-75 million	$100 x each $1,000,000 or major fraction*
$75-500 million	$100 x each $5,000,000 or major fraction
$500 million-2 billion	$125 x each $7,000,000 or major fraction
Over $2 billion	$125 x each $20,000,000 or major fraction

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 10,00 population or major fraction

*Major fraction is any amount greater than ½. 19 O.S.2000, § 180.64(F)

Example:

County Clerk 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 exemption):

Service-Ability	County Officers
$0-400,000	$19,000 **[** – 39,000 **]**
$400,000-800,000	$22,500 **[** – 42,500 **]**
$800,000-3,000,000	$24,500 **[** – 44,000 **]**
$3,000,000-6,000,000	$22,500 **[** – 42,500 **]**
More than $6,000,000	$19,000 **[** – 39,000 **]**

Increase to Basic Salary

Service-Ability

$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

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 10,00 population or major fraction

*Major fraction is any amount greater than ½. 19 O.S.2000, § 180.64(F)

Example:

County Clerk 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

Each county should have a written policy that addresses whether the county will pay overtime or compensate with time off. Overtime or time off at a rate of 1½ times the employee's basic rate of pay must be paid or given for work in excess of 40 hours in any workweek. Employees who voluntarily continue to work before or after their assigned times are entitled to payment.

Employees who work in an executive, administrative, or professional capacity are exempt from overtime.

Deputies and Assistants

Each principal officer must appoint a First or Chief Deputy or Assistant and record that appointment in the County Clerk's office. This deputy or assistant is charged with all of the duties of the principal officer while still serving under the designated deputy or assistant's salary cannot exceed 90% of the principal officer's salary. Salaries for other deputies or assistants cannot exceed 80% of the principal officer's salary.

19 O.S.2000, §§ 180.65(B), 180.81(B)

> **EXCEPTION** - The 80% limitation does not apply for county officers who employ only two deputies or who employ purchasing agents or technical help on a part-time contract or wage basis.

19 O.S.2000, § 180.65

Processing Hirings and Terminations

[Nepotism

Each county officer should attempt to ensure that no county officer or employee violates the nepotism laws. No person related within the third degree by affinity (marriage) or consanguinity (blood) to any elected county official or any other official defined in the statutes can hold any clerkship, office, position, employment, or duty in the same agency as the official.

21 O.S. §§ 481 ~ 487

Figure 10-3 contains a nepotism chart that shows the degrees of affinity and consanguinity.

Careful research of the applicable statues and opinions should be done or legal advice sought if any questions arise about compliance with the nepotism statutes. **]**

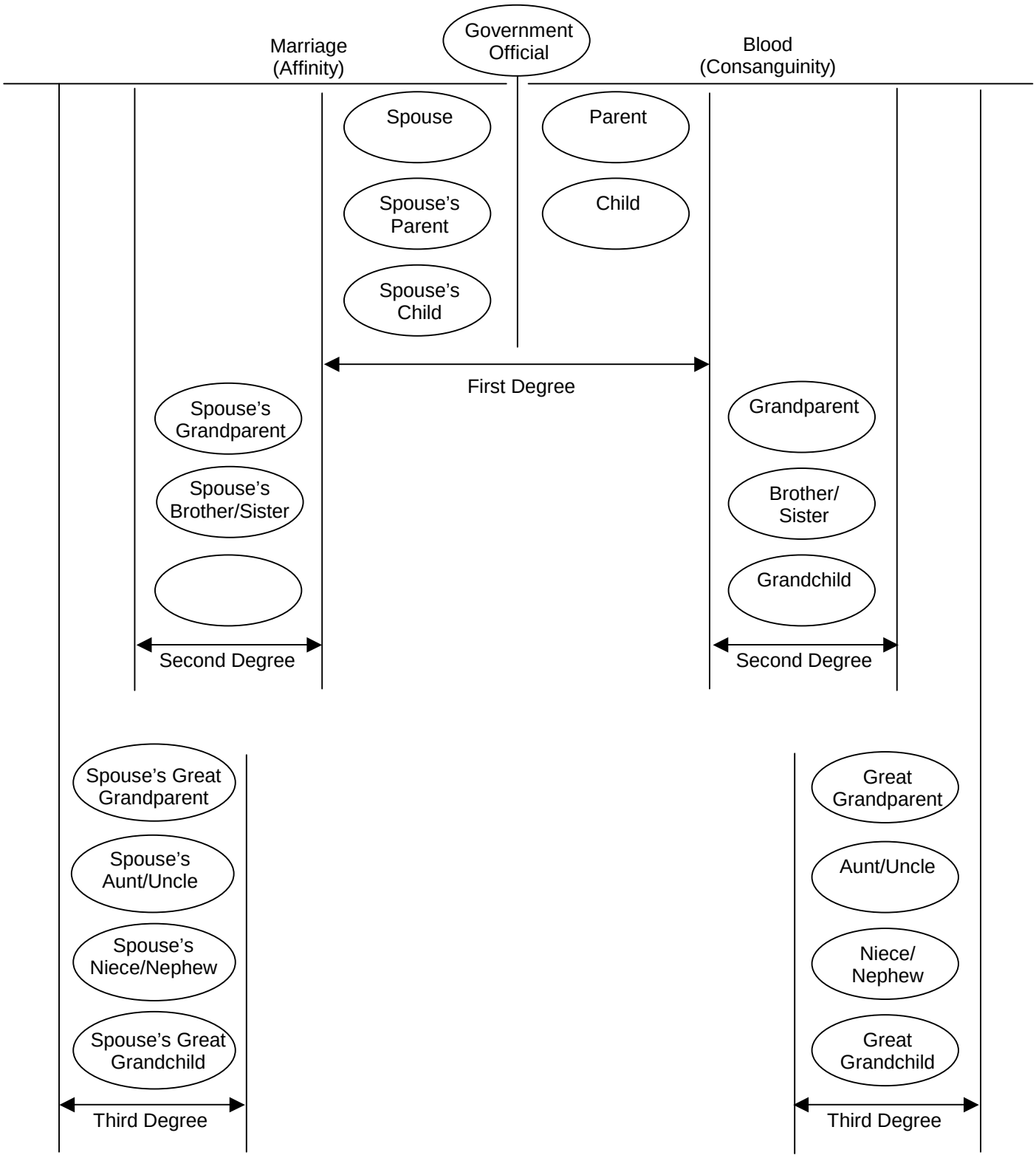


Figure 10-3. Nepotism Chart

[NOTE 1. Nepotism restrictions do not apply to relatives or officials in branches of county government other than the officer's own. For example, the spouse of an Excise Board member can work for the Election Board.

NOTE 2. Spouses of persons related to the official by marriage are eligible for appointment. For example, the husband of the official's spouse's sister could be appointed or hired.

NOTE 3. Spouses of persons related the official by blood are ineligible for appointment. For example, the husband of the official's sister cannot be appointed or hired.

NOTE 4. Nepotism restrictions apply to adopted as well as natural children.

NOTE 5. When a husband and wife divorce, the divorce terminates their relationship by affinity.]

New Full-Time Employees

Each time a new full-time employee is hired, the following forms must be completed.

NOTE: County Clerks must send report newly-hired employees to OESC within 20 days after the date of hire.

- The county officer in whose office the new hire is located submits a **Payroll Changes Form** to the County Clerk. This form, is also used for terminations, retirements, and leaves and vacations.
- The employee completes and signs **IRS Form W-4**. This form contains basic information necessary for computing the withholding deposit for Federal Income Tax. As a matter of practice, if the employee changes this form, mark the old form as invalid and note the date of the change.
- The employee and the County Clerk complete the U.S. Department of Justice, Immigration and Naturalization Service (INS) **Employment Eligibility Verification** form.
- The employee signs a **Loyalty Oath**. County officers must also sign an Oath of Office. Please refer to Chapter Six, *Office of the County Clerk*, for information regarding Oaths of Office and Loyalty Oaths.

- The employee and County Clerk complete the **Retirement Application**. Enrollment begins the first day of the month that follows the employee's full-time start date.
- The employee and County Clerk complete the **Insurance Enrollment** form. Enrollment begins the first day of the month that follows the employee's full-time start date.
- The employee signs the **Notice of Right to Continue Coverage (COBRA)** form for insurance.

New Part-Time Employees

Each time a new part-time employee (also referred to as seasonal or temporary) is hired, the following forms must be completed:

- The county officer in whose office the new hire is located submits a **Payroll Changes Form** to the County Clerk.

  The employee completes and signs **IRS Form W-4**.
- The employee and the County Clerk complete the U.S. Department of Justice INS **Employment Eligibility Verification** form.
- The employee signs a **Loyalty Oath**. Please refer to Chapter Five, *Office of the County Clerk*, for information regarding Loyalty Oaths.

Terminations and Retirements

Each time an employee terminates employment, for whatever reason, the following forms must be completed:

- The county officer in whose office the employee is located submits a **Payroll Changes Form** to the County Clerk.
- The County Clerk completes a **Cobra Qualifying Event Notice** (18 month) insurance form.
- The employee and the County Clerk complete **Retirement** forms.

  Withdrawal or vested benefits (Employees must have seven and one-half years of active employment to be vested.)
- The County Clerk completes an **Insurance Change Card**.

If the employee has been issued any keys during employment, the keys must be turned in to the County Clerk at the time of termination.

Processing Payroll

The County Clerk's office prepares payroll warrants for all county officers and employees. Although the procedural details may vary somewhat between counties, the following general sequence of steps is suggested:

1. Each officer submits to the County Clerk signed payroll sheets that document the time worked for all employees in that office.
2. The County Clerk's office verifies deduction rates and calculations.
3. The County Clerk's office prepares a summary sheet (Payroll Purchase Order) of all employees, which includes gross pay, withholding for social security, retirement, federal taxes, insurance, and any other deductions, and net pay.
4. The County Clerk's office prepares warrants for each employee. The County Clerk, the County Treasurer, and the Chairman of the Board of County Commissioners must sign these warrants.
5. After receiving approval from the Board of County Commissioners and obtaining all required signatures, the County Clerk issues the warrants. Each county should have some system of verifying issuance and receipt of payroll warrants.
6. The County Clerk's office files all necessary forms and paperwork and makes any required electronic filings and deposits.

Monthly Filings

The County Clerk must file the following forms each month:

- Oklahoma Employers Withholding Tax Return to the Oklahoma Tax Commission
- Electronic Federal Withholding and Social Security (forms 940, 941, and 943) to the Internal Revenue Service

The County Clerk must file the following forms each quarter:

- Employers Quarterly Contribution Report (form OES-3) to the Oklahoma Employment Security Commission (OESC) 19 O.S.1996 § 180.65(B)

- Local Government Functional Distribution of Employment and Wages (form OES-3DS) to OESC
- Federal Withholding and Social Security (forms 940, 941, and 943) to the Internal Revenue Service

Annual Filings

The County Clerk must file the following forms each year:

- IRS wage and income forms:
  - W-2 Wage and Tax Statement
  - Form 1099 Miscellaneous Income
  - W-3 Transmittal of Wage and Tax Statements
- State wage and income forms to Oklahoma Tax Commission
  - W-2 Wage and Tax Statement
  - Form 1099 Miscellaneous Income
- The Equal Employment Opportunity Commission (EEOC) requires that employers with more than 100 employees must complete and file each year an Employer Information Report (EEO-1).

Electronic Federal Tax Payment System Filings

Effective July 1, 1997, the Internal Revenue Service requires the use of the Electronic Federal Tax Payment System (EFTPS) to make tax deposits electronically. These taxes include those reported on forms 940, 941, and 943. Taxes reported on forms 720, 945, 990-C, 990-PF, 990-T, 1042, 1120, and CT-1 must also be deposited electronically.

Processing Travel Expenses

Each county officer or deputy is entitled to reimbursement for certain travel expenses incurred in the performance of official duties. Expenses must be submitted on sworn, itemized claims.

19 O.S. §§ 163, 164

In lieu of reimbursement for certain traveling expenses, each County Commissioner and County Sheriff may receive a monthly travel allowance or the use of a car as specified in the statutes. In lieu or reimbursement, other county officers may receive monthly travel allowances as defined in the statutes.

19 O.S.2000, § 180.43(C)

19 O.S. §§ 163, 164

If appropriated travel funds are available for travel to meetings, or events other than a state office or agency sponsored meeting, either within or outside the state, travel expenses may be claimed in addition to a monthly travel allowance. 19 O.S. § 166

NOTE: Each County Officer may be subject to penalty for failure to attend required meetings as specified. 19 O.S. § 166

For additional information regarding travel expenses, please refer to SA&I Bulletin 84-20 and 85-39 and to A.G. Opinion No. 83-229.

Maintaining Employment Records and Personnel Files

The county Clerk must maintain a personnel file for each county employee. The following are some of the basic items that are included in that file:

- Employment Eligibility Verification

  A copy of the INS Employment Eligibility Verification form described earlier in this chapter must be kept in the employees personnel file.

  For all employees hired after October, 1986: required by the Immigration Reform Act of 1986

- IRS Form W-4

- Employee's Salary and Wage Record

  On this sheet, the County Clerk records personal information, payroll data, sick leave, vacation, and other pertinent information.

- Timesheets

  If individual county officers maintain time sheets for their employees, these time sheets must be kept in the employees' personnel files.

- Application for Employment

  Please refer to the forms section of this handbook for a sample application.

- Oklahoma Public Employees Retirement Application

The employees complete this form when they apply to the Oklahoma Retirement Program.

- Group Insurance

  If the county has a group insurance plan, the enrollment information for each employee should be retained.

- Oath of Office and/or Loyalty Oath
- Employee Information (optional)

  Counties may want to maintain general information on each employee.

Federal Requirements for Personnel Files

In addition to state laws, several key federal laws impact how county governments maintain personnel files. These laws include, the Age Discrimination Employment Act, The Fair Labor Standards Act under the Department of Labor, the Equal Pay Act of 1963, and the Occupational Safety and Health Act. The Equal Employment Opportunity Commission also has guidelines regarding personnel files.

> For detailed information on federal guidelines and other employment information, please refer to SA&I Bulletin 87-28 and the Employment Policies and Procedures Handbook for County Elected Officials, Second Edition, published by the Association of County Commissioners of Oklahoma (ACCO).

Access to Personnel Files

Counties should have clearly established rules regarding access to personnel files. Employees should know where personnel files are maintained. They should also be informed that they are responsible for updating such information as addresses, number of dependents, and changes in martial status.

Counties are not required to disclose the following personnel records:

1. Internal personnel investigations including examination and selection material for employment, hiring, appointment, promotion, demotion, discipline or resignation.

2. Disclosures that would constitute a clearly unwarranted invasion of personal privacy such as employee evaluations, payroll deductions, employment applications submitted by persons not hired, home address of employed or formerly employed persons.

According to the Open Records Act, the county must inform any person who requests the information of any final disciplinary action taken against an employee if that disciplinary actions results in loss of pay, suspension, demotion of position, or termination. The county should not disclose the reasons that any of these actions were taken against the employee.

Certain personnel records for persons who become public officials must be available for public inspection and copying: the employment application, gross receipts of public funds, dates of employment, title or position, and records of any final disciplinary action resulting in loss of pay, suspension, demotion or termination.

51 O.S.2000, §§ 24A.5, 24A.7

Employees shall have access to their own personnel files.

Providing Benefits

Insurance

A county may provide hospital and medical benefits, accident, health, and life insurance for its employees. The county may pay for any or all of these benefits and, with proper authorization, may deduct premiums from the employees' wages. This insurance may be contracted to any insurance company authorized to do business in the State of Oklahoma.

A county may also provide liability insurance for both the county and its elected officers and employees. This insurance may be provided by self-insurance or by any insurer authorized to operate within the state. Self-insurance may even be pooled between two or more counties.

A county is not required to utilize the competitive bidding procedures established in O.S. 19 §1505 when acquiring insurance coverage for the county and/or its employees.

Vacations and Sick Leave

Each county may develop and maintain a formal plan for vacation and sick leave for all regular employees. No person chosen by

election or appointment to fill an elective office is eligible for any leave plan, nor is this person eligible for accrual of leave benefits.

The leave plan that is adopted by the county cannot provide benefits greater than those provided to a regular state employee in the classified service.

Holidays

The Board of County Commissioners and the County Excise Board set the holidays to be observed by the counties. Holiday dates should be published each year between January 1 and 20. The Statutes list nine holidays that might normally be included plus additional optional holidays.

Any required business may be performed on the next succeeding business day following an official holiday without liability or loss from the delay.

Handling Workers' Compensation

For procedures on handling worker's compensation, the County Clerk should check with the appropriate policy carrier for that county such as the State Insurance Fund, the Association of County Commissioners of Oklahoma (ACCO), or other carrier.

Handling Retirement

The County Clerk serves as coordinator of retirement with the Oklahoma Public Employees Retirement System (OPERS). Many changes have been made in recent years and therefore the County Clerk should refer to the current Retirement Coordinator's Manual.

The statutes cover retirement in Title 74.

Chapter Eleven
Duties of the County Clerk: Recording and Filing

Mary Kivett, Deputy County Clerk, Muskogee County

Recording and Filing Requirements

Conforming Instruments

Any instrument accepted by the County Clerk for recording must be an original or certified copy of an original instrument and clearly legible in the English language. The instrument must be written or printed in xerographically reproducible dark ink. If the instrument is on colored paper, it must be xerographically reproducible by the equipment in use by the County Clerk.

Unless otherwise provided by law, all documents must be no larger than eight and one-half inches by fourteen inches. All documents must provide an area free of printed information that is sufficient in size to accommodate the documentary stamps required by statute.

If an instrument does not contain sufficient room for stamps and recording information, the County Clerk must attach an additional

page to the document. The top margin of all documents must be at least one inch, and all other margins must be at least one-half inch. 19 O.S. § 298(B)

If an instrument for real property is presented for filing that contains more than twenty-five legal descriptions requiring separate entries in the indexes, the descriptions must be sorted by addition, block, and lot if platted property. They must be sorted by township, range, and section if described by governmental survey description. The County Clerk must collect the appropriate fees as required by the statutes. 19 O.S. § 298(A)

If a person offering a nonconforming instrument is not willing to reform the instrument to conform to statutory requirements, the County Clerk can refuse to record that instrument.

> **NOTE: These requirements do not apply to plats or filings under the Uniform Commercial Code (UCC) or instruments that may be filed according to any other law.** 19 O.S. § 298(D)

Record Preservation Fee

Effective July 1, 2001, The County Clerk must collect $5.00 for each instrument recorded with the Registrar of Deeds. This fee is in addition to all other fees required by law. 28 O.S. § 32-A

> **[NOTE 1: Recording, when applied to the official public records of any office or court, includes filing.** 16 O.S. § 78 (c)
>
> **NOTE 2: The Record Preservation Fee is not charged or collected on any instrument filed in the County Clerk's office that is statutorily exempt from paying a filing fee.**

The purpose of this fee is to preserve, maintain, and archive recorded instruments including, but not limited to, records management, records preservation, automation, modernization and related lawful expenditures. **]**

This fee is deposited into the County Clerk's Records Management and Preservation Fund. This fund is a continuing fund, not subject to fiscal year limitations. The monies in this fund can be used by the County Clerk for any lawful expenditure for the preservation of county records. The monies cannot be transferred to any other fund. 28 O.S. § 32.C, D

Sham Filings

The County Clerk can refuse to file any instrument presented for filing if the County Clerk believes that the instrument constitutes

sham legal process. 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 activities:

- To be a summons, subpoena, judgment, arrest warrant, search warrant or other order of a court recognized by the laws of Oklahoma
- 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
- To require or authorize the search, seizure, indictment, arrest, trial, or sentencing of any person or property

21 O.S. § 1533

Any person whose filing is refused by the County Clerk can petition the District Court for a writ of mandamus to compel the County Clerk to record the instrument.

19 O.S. § 267

Notice of Refusal

The person must file a notice of refusal, as defined in the statutes, with the county Clerk. A copy of the instrument that the County Clerk refuses to accept must be attached to the notice of refusal and the County Clerk must stamp the date of refusal on the notice of refusal. The petition must be filed within twenty days after the County Clerk stamps the notice of refusal.

County Clerk Liability and Responsibility

If a County Clerk files an instrument that is sham legal process or refuses to file an instrument that the County Clerk believes to be sham legal process, the County Clerk is immune from liability in any civil suit.

The County Clerk must post a sign, in letters at least one inch in height, that is clearly visible to the general public in or near to the County Clerk's office that states that is it is a felony to intentionally or knowingly file or attempt to file sham legal process with the County Clerk. If the County Clerk fails to post the sign, it does not create a defense to any criminal or civil action based on sham legal process.

19 O.S. § 267

Consolidation of Offices of Register of Deeds and County Clerk

The legislature consolidated the Register of Deeds with the County Clerk's office in 1941. Some of the Statutes still refer to the Register of Deeds although the County Clerk now performs this duty.

In this capacity of registering deeds, the County Clerk keeps a written record of the ownership of all real property in the county plus other information that needs to be filed such as maps, plats and all other written instruments required to be filed by law.

The statutes state that the Register of Deeds (the County Clerk) must keep "suitable records of all deeds, mortgages, maps, plats, and other instruments."

19 O.S. § 286

In some cases the Statutes are specific about how these records are to be kept and in other cases the procedure is not specifically defined. The Office of the State Auditor and Inspector (SA&I) has developed some procedures and others are left to the County Clerk's discretion. Primarily, the County Clerk must maintain records with proper information so that they can be found and used at some later date.

Derek Cowan, Deputy County Clerk and Gloria Ray, Second Deputy County Clerk, Tulsa County

Maps and Plats

The County Clerk is required to maintain a record of maps of cities, towns, and counties and the platting of various parcels of land such as cemeteries, subdivisions, public improvements, and master plans. In most cases, a plat must be approved by the

appropriate governing body before it can be accepted and recorded. Unfortunately the statutes that govern these activities are spread through at least six title sections. Primarily these titles cover cemeteries (Title 8), cities and towns (Title 11), and counties (Title 19).

[Plats in Unincorporated Areas

Before they can be filed with the County Clerk, all plats or subdivision plats of property in unincorporated areas with roads of public designation must go before the Board of County Commissioners for the Board to determine if the dedicated public roads meet the requirements of the statutes and the standards of public road design. **]**

19 O.S. § 288.1
69 O.S. § 601.1

Cemeteries - Title 8

A cemetery is platted into lots, avenues, walks, and other designations and each lot is numbered. The plat is a scale drawing of the area and location of the cemetery.

Cities and Towns - Title 11

The County Clerk records plats submitted within cities and towns. The plats must be approved by the appropriate governing body that has that authority. In addition, the County Treasurer must certify that all prior taxes have been paid. Certificates from both a registered surveyor and the owner(s) or agent who prepared the plat are required, and the signatures of both must be notarized.

11 O.S. §§ 41-105, 41-106

The specifications for the plat are described in some detail in the statutes. The dimensions of the plat must be 24 inches by 36 inches or a size that can be conveniently folded to these dimensions. Other specifications include the scale of the drawing, margins, materials to be used, and certificates required. The original and two prints are presented for recording. The County Clerk may require one of the prints to be a blue print cloth and the other print to be a photographic matte film positive.

11 O.S. § 41-108

The County Clerk must maintain a plat book for the purpose of recording this information. The County Clerk must retain the original of the plat. Some counties have hanging files or tray drawers for ease of storage and better display.

If the owners wish to vacate the plat, meaning to remove it from the files, they may do so. They must obtain the approval of the same body that originally approved the plat. This decree or written instrument must be filed and recorded by the County Clerk. The County Clerk must write in plain, legible letters across that part of the plat so vacated the word “VACATED.” The County Clerk must

also note on the original plat a reference to the decree or instrument and the volume and page where it is recorded.

When a municipality wishes to make a public improvement on public land (such as a building, streets and alleys, or play grounds) the appropriate authority must consider and approve the changes. All plans, plats or replats must be approved before being recording by the County Clerk. When this process comes under the control of a Regional Planning Commission, the same procedure is required.

11 O.S. § 42-104
11 O.S. § 46-104

Land Outside Corporate Limits of a Municipality

A plat with lots of less than two-and-one-half acres must bear the "approved" stamp of the Health Department. To create a residential development, those persons must obtain a certificate and file it with the County Clerk. This development occurs when land is split within a quarter section, which can be platted or unplatted and has the following characteristics:

- The split causes at least three parcels of land, which within the preceding five years had a common grantor and at least one parcel is less than two-and-one-half acres
- At least two parcels will be used for residential purposes.

Prior to selling land as described above without a plat, a certificate from the Department of Health must be filed which shows either approval or disapproval for private sewage disposal systems.

27A O.S. § 2-6-403

Fees for Filing

The County Clerk must collect the appropriate fees for recording plats as shown in the County Clerks Fee Schedule in Appendix B.

28 O.S. § 32

Errors and Defects

The following procedures are for correcting errors and defects in recorded plats:

The correction must be in the form of a certificate, dated, signed, sealed, and acknowledged by the original surveyor, if available. If another surveyor must accomplish a correction, the same conditions apply, except the reason for the original surveyor's defection must be a part of the certification.

The certificate is filed in the County Clerk's office, to be indexed in the tract index, and the original must be kept with the plat record. Any corrections are subject to the same approval from the appropriate governing bodies who have jurisdiction as was required for the original plat for filing.

11 O.S. § 41-115

Title 46, Mortgages

Title 46, *Mortgages*, mostly deals with the legal aspects of mortgages. It describes in some detail the various legal instruments that are treated as mortgages. It points out that any agent that is authorized to collect the debt owed on the mortgage is also authorized to release that mortgage. The holder of a mortgage must file the release with the County Clerk within fifty (50) days after the debt has been paid.

46 O.S. § 14, 15

NOTE: Contracts for Deed are treated as mortgages.

A mortgage is basically any type of agreement or contract that transfers ownership of real estate but holds this real estate as security for the payment of a loan. To be effective, the mortgage must be recorded and, if necessary, it may be foreclosed.

To be recorded, any mortgage on surface interest must have a mortgage certification fee unless exempt (state or federal agency) and a mortgage tax must be paid as evidenced by a stamp from the County Treasurer's office.

All agreements extending a mortgage, a supplemental instrument, or an assignment of mortgage that creates or secures a new or further indebtedness or obligation must be subject to a new certification fee and be stamped by the County Treasurer.

68 O.S. § 1905

Any supplemental instrument or assignment of mortgage is not subject to the tax that is recorded for the purpose of correcting or perfecting the recorded mortgage or for adding property not originally covered by the primary mortgage.

68 O.S. § 1905

Receiving (Reception) Book

The purpose of a Receiving Book (SA&I Form No. 147) is to record the fact and establish the date and time at which various instruments were filed or recorded. It provides a chronological record of all instruments presented to the County Clerk for filing in real estate records (as it may affect land ownership). Whether or not it has a legal description, an instrument is assigned a reception number, and book and page number, except plats, which will receive Plat Book and page numbers, or Cabinet and Slide numbers for hanging cabinets.

Thus the Clerk keeps a record of all items formerly recorded by the Register of Deeds and of all items to be filed as public notice.

The Receiving book contains the following information:

19 O.S. § 289

- Reception Number
- Year, Month, Day, Hour and Minute Received.
- Grantor/Grantee Names.
- Nature of Instrument.
- Book and Page
- Recording Fee
- Documentary Stamps - Dollars/Cents
- From whom Received
- To Whom Delivered
- Address
- Date of Delivery - Month, Day, and Year

The Office of the SA&I prescribes suitable forms for this purpose.

Index of Instruments

The County Clerk must keep an index of all instruments filed in two versions. One is alphabetical by grantor and the other is alphabetical by grantee. This index is also referred to as the cross index.

Each instrument would then be recorded in each index. When the instrument or mortgage is released, this information is noted in both indexes under the "Remarks" column.

19 O.S. § 287

In addition, the Statutes require the County Clerk to keep another set of indexes: direct (by grantor) and inverted (by grantee) for miscellaneous records that may or may not have legal descriptions.

Numerical Index of Instruments

The Clerk must maintain a numerical (tract) index of all instruments relating to tracts of land within the County.

When an instrument is releasing one previously filed, the new instrument must note the book and page and legal description of the original instrument. When the release is indexed this reference is noted in the remarks column for cross reference to the original instrument. Some counties indicate release in red in the remarks column.

In counties with populations over 240,000, the County Assessor, County Clerk, and County Treasurer may adopt a system of Land

19 O.S. § 221

Parcel identifier numbers. All three offices must then use this number to identify a tract of real property. If a numbering system has been adopted, the County Clerk must not accept maps, plats, deeds, or other instruments for filing or recording unless this number is on the face of the instrument.

Partnerships, Fictitious Name, and Sole Proprietorships

All partnerships transacting business in this state, including those operating under a fictitious name must now file for recording with the **[** Secretary of State **]** a certificate, stating the names in full of all the members of such partnership, and their places of residence, together with proof of publication. The certificate must be signed by the partners and properly acknowledged.

54 O.S. § 81

[ ]

Sole Proprietorships are filed with the County Clerk in miscellaneous records. The County Clerk must collect the appropriate fees as defined in the County Clerks Fee Schedule in Appendix B.

Handling Deeds and Documentary Stamps

Deeds

The County Clerk serves the public by maintaining a public record of the ownership of land and/or real estate. In lay terms, one might say that the County Clerk records the deed to the property. There are many legal terms that describe this broadly defined act. Most the Statutes dealing with this recording process are in Title 16, Conveyances. The actual details of recording are described in Chapter 9 of Title 19. Counties and County Officers are discussed earlier in this Chapter. Some special cases are also covered in Title 16 and will be pointed out in the following sections.

Special districts for improvement, protection or conservancy, such as fire, water, or road improvement districts) may be created by an ordinance, resolution or order of the Court. The secretary or clerk of each district must file a certified copy of the resolution, ordinance, or court order creating the district and a plat of all tracts of land within the district with the County Clerk within 30 days after the formation of the district.

If the boundaries of this district are changed at a later date, a certified copy of the resolution, ordinance or court order making

the change must be filed within 30 days. The County Clerk must indicate the land affected on the numerical index. Fees must be the same as recording and indexing any plat.

This title does point out that a will with a copy of the probate, judgment, or decree of court that deals with real property, may be certified and filed for record with the same effect as a deed.

16 O.S. §§ 30, 31

The format of several instruments relating to real estate is specified in Title 16:

16 O.S. §§ 33, 34, 40, 41, 42

- Form of Acknowledgment
- Execution by Mark
- Form of Warranty Deed
- Form of Quit Claim Deed
- Form of Sheriff's Deed

A Notice of Claim against real property must be filed in the office of the County Clerk in the county where the property is located. The notice must provide an accurate description of all land included in the claim.

If the claim is based on some older deed or some other document, then the notice should use a full legal description of the property. The County Clerk must accept all such notices presented which describe the land located in the county and must enter, record, and index the notice as though it were a deed. The fee would also be the same as that charged for a deed. The names of the claimants of the notice are entered as grantees. Entries should be made in both the Receiving Book and in the numerical (tract) index. This Title also expressly states that to be filed, any instrument affecting real estate must be in English.

16 O.S. §§ 28, 63, 75

Documentary Stamps

Documentary stamps represent a tax imposed upon the sale of real estate when its value, including assumed mortgage, exceeds $100.00. All deeds must have documentary stamps attached to verify that this tax has been paid. O.S. 68 § 3201 deals with this tax and the sale and use of documentary stamps. This tax applies to the sale of realty and mineral interests and is imposed when the deed is executed, regardless of the time of the sale.

68 O.S. § 3202

68 O.S. §§ 3201 – 3206

Thirteen exemptions, which include the following exemptions, are listed in the statutes:

- Deeds which secure a debt or other obligations or a release of debt
- Deeds which generally correct a deed already recorded
- Deeds between husband and wife or parent and child (A.G. Opinion 74-102 cites this for a bona fide gift.)
- Tax Deeds
- Some deeds executed by Indians
- Some deeds of partition
- Some deeds relating to mergers of corporations
- Some deeds relating to the State or U.S. Government (This should not exempt FDIC or FSLIC acting as a receiver or liquidator. This exception only applies in the capacity of its own corporate entity.)
- Some deeds in foreclosure actions

The Statutes state that only Documentary Stamps can be used to pay this tax. At the time of filing, they can be affixed to the deed, printed on by meter, or stamped on with a rubber stamp. The County Clerk ensures that the date is recorded on the filing. 68 O.S. § 3204

NOTE: Stamp metering machines regulated by the Oklahoma Tax Commission (OTC) can be used but the expense must be paid for by the county. A rubber stamp prescribed by OTC can also be used.

The name and address of the buyer must be shown on the face of the deed or instrument prior to recording. 68 O.S. § 3203

If the County Clerk is aware that anyone has or might violate the laws relating to the use of Documentary stamps, The County Clerk should immediately report this to the Oklahoma Tax commission. Penalties for violating these laws can be a fine of up to $1000 or imprisonment of up to one year. The report to the Oklahoma Tax Commission should include a copy of the questionable deed and supporting material (copy of mortgage, copy of previous deed, the County Assessor's valuation, or the Sheriff's sale price). 68 O.S. §. 3206

The Oklahoma Tax Commission is responsible for the design and printing of these stamps. Stamps are distributed to the County Clerks who have the responsibility for selling the stamps and accounting on the last day of each month for these sales to the

Oklahoma Tax Commission (OTC) on OTC Form 962 and OTC Form 963.

Documentary Stamps are purchased at the following tax rate and the tax is apportioned as follows:

Tax Rate

Seventy-five cents ($0.75) for each $500.00 of sale value or any part thereof. The Oklahoma Documentary Stamp Value Chart in Appendix B depicts a value range from $101.00 (at increments of 500) to $100,000 and the amount of Documentary Stamps to be purchased.

Example - $10,000 sale - $\frac{\$10,000}{500}$ = 20 x .75 = $15.00 Tax

68 O.S. §. 3201(A)

Apportionment of Tax

- First fifty-five cents ($0.55)
  - The County Clerk retains 5% (2.75 cents) and pays it to the general fund.
  - 3% (1.65 cents) is paid to the State Treasurer and credited to the Oklahoma Tax Commission.
  - 92% (50.6 cents) is transferred to the Oklahoma Tax Commission to be placed in the General Revenue Fund of the State Treasury.
- The remaining twenty cents (20.0 cents) is paid into the County General fund.
- The total is $0.75

68 O.S. § 3204 (B, C)

Documentary Stamp Tax Example for a Sale of $20,800

Tax:

Number of units of $500:

$\frac{\$20,800}{\$500}$ = 41.6 Rounded up to 42 x $0.75 = $31.50

Distribution:

- First $0.55
  - The County Clerk retains 5% (2.75 cents) for the county - 42 stamps x 2.75 cents = 115.5 cents or $1.555.
  - The State Treasurer receives 3% (1.65 cents). - 42 stamps x 1.65 cents = 69.3 cents or $0.693
  - The State General Revenue Fund receives 92% (50.6 cents) - 42 stamps x 50.6 cents = 2125.2 cents or $21.252.
  - The remaining $0.20 goes to the County - 42 stamps x 20 cents = 840 cents or $8.40

Summary

County General fund $1.155 + $8.40	$9.555
State Treasurer	0.693
State General Revenue Fund	21.252
Total	$31.50

NOTE 1: To avoid fractions of a cent, these values could be rounded up or down to maintain the same total ($9.56, $0.69 and $21.25).

NOTE 2: In effect, the state receives 69.67% and the county receives 30.33%.

68 O.S. §§ 3201, 3204

Procedure To Get Refund On Documentary Stamps Purchased In Excess

- Submit a typewritten letter to:

  Documentary Stamps Division
  Oklahoma Tax Commission
  2501 Lincoln Boulevard
  Oklahoma City, Oklahoma 73194

- The letter should include the following information:
  - Statement of circumstances of excess purchase
  - Amounts involved

    - County where stamps were purchased and the purchase date
    - Entity to whom refund should be made and the mailing address
- The Letter must be signed by an authorized official of the payee
- The letter must be accompanied by copies only of support material, including the following items:
    - Deed
    - Bill of Sale or Contract for Deed
    - Check showing payment for property
    - Anything else that proves the amounts in the transaction

When the State approves the refund, the OTC sends the applicant an affidavit form for signature and notarization. The State refunds their portion of the excess and sends a copy of the transaction to the County for the refund of their portion of the excess. The Applicant should keep copies of all material sent to the State and submit them to the County.

Handling Miscellaneous Duties

The County Clerk has been assigned a vast number of seemingly unrelated duties. These duties all make sense only when one considers that the County Clerk serves the citizens as the central recorder of all public records. These duties are scattered throughout the Statutes. A total of 16 titles are listed below, with a brief statement that describes the duty. The statute reference in shown in the right-hand column. This list is not intended to be comprehensive and other titles may also address the County Clerk's duties.

Bonds, Certified

All general obligation bonds issued by a county, city, town, township, or board of education school district must be signed by the Chief Officer and attested by the County Clerk. A certificate must be signed by the District Attorney and the County Clerk.

Bonds

County bonds must be countersigned and recorded by the County Clerk. Notices of bond election must be attested by the County Clerk. 19 O.S. §§ 736, 738

Bonds, School

Bonds must have an endorsed certificate signed by the County Clerk and the District Attorney. 70 O.S. § 15-105

Carnival

Carnivals must post a bond ($2500) with the Secretary of State and file a certificate with the County Clerk to do business in that county. 2 O.S. § 161

Cooperative Marketing Associations

Cooperative Marketing Associations must file contracts with the County Clerk and pay the required fees. A certificate for a terminated contract may be filed but the fee is the same as for a UCC. 2 O.S. § 361p

Federal Liens

Federal liens are filed in the County Clerk's office. 70 O.S. § 18-102

Hospital, County

Each county hospital must be audited annually by an independent auditor. The audit report is filed with the Board of County Commissioners, the County Clerk, the District Attorney and the SA&I office. 19 O.S. § 794

Interlocal Cooperation Agreement

Interlocal cooperation agreements must be filed with the County Clerk. 74 O.S. § 1005

Local Industrial Development

The records of the Board of Trustees of a local industrial development must be kept by the City or County Clerk, as is appropriate. 62 O.S. § 662

Municipal budgets and Levies

Municipal budgets and levies must be filed with the County Clerk. 68 O.S. § 3022

Oil and Gas Leases

Oil and gas leases must be filed with the County Clerk. 60 O.S. §§ 319, 320

Recreation Facilities

Counties of 100,000 or more may establish and maintain recreation facilities. The Resolution of the Board must be filed with the County Clerk. 19 O.S. § 933

Road Improvement Bonds

The County Clerk attests road improvement bonds, etc. 19 O.S. § 1257

Road Improvement Districts

Once plans and plats are filed with the County Clerk, The Board of County Commissioners examines them and adopts and approves by resolution the work to be done. The resolution must be published in six consecutive issues of a daily newspaper or two issues of a weekly newspaper of general circulation within the county.

If no protests are filed on the resolution, the Board of County Commissioners adopts a resolution to proceed with the improvements.

The Board of County Commissioners instructs the County Clerk to advertise for sealed bids for the materials and work necessary for the improvements. Assessments are paid to the County Clerk. The County Clerk executes the bond, keeps records, and publishes notices. 19 O.S. §§ 1234, 1238, 1242, 1250

Rural Ambulance Service Districts

The County Clerk notifies petitioners before the hearing. The Board of Director files the annual report with the County Clerk. If a district is dissolved, the records go to the County Clerk. Consolidation petitions are filed with the County Clerk. 19 O.S. §§ 1205, 1209, 1217, 1221

Sewer Improvement District

The petition is filed with the County Clerk. If the election is positive, the Board of County Commissioners declares the district organized and files the order with the County Clerk. The County Clerk keeps a record of all districts. Instruments and deeds are filed for the Board of Directors without a fee. 19 O.S. §§ 872, 873, 897

Signatures

The County Clerk annually prepares and certifies a list of county officers with their signatures and files the list with the Secretary of State on the fourth Monday of January. 19 O.S. § 257

Soldiers and Sailors Discharge

The County Clerk shall record all discharges without charge and furnish certified copies without charge. 72 O.S. § 22

Statutes/State Laws

The County Clerks must requisition the Secretary of State for copies of the state laws. Enough copies must be requisitioned to supply one set to each entitled county or township officer. The County Clerk distributes these copies and obtains a receipt. The County Clerk should requisition the copies by the first Monday of February. 75 O.S. § 17

Summons

If Sheriff fails to execute a summons, the Court Clerk must direct the County Clerk to execute the summons. If the sheriff is a defendant, the County Clerk executes all summons. 12 O.S. § 54

Tax Receipts

All tax receipts and other receipts for money received by the County Treasurer must be receipted in duplicate and the duplicate filed with the county clerk. No receipt, except a tax receipt, is valid until it is countersigned by the County Clerk. 19 O.S. §§ 115, 624

Township

When a new township is organized, the County Clerk must send a certified statement of its name and boundaries to the Office of the SA&I. 19 O.S. § 248

Business Trusts

County Clerks must not accept any instrument for filing for a business trust that provides for the organization of a statutory trust or a similar organization unless a duplicate is provided. The County Clerk must send the duplicate to the OTC. 68 O.S. § 1211

LeJuanaSimpson, Deputy
County Clerk, Wagoner County

[Filing on the Miscellaneous Docket]

[Filing Disclaimer of Interests Passing by Deed or Assignment

The disclaimer defined in the statutes is effective when filed on the miscellaneous docket in the County Clerk's office in the county in which the district court would have jurisdiction and venue of the matter. 60 O.S. § 751

A copy of the disclaimer must be delivered or mailed to the trustee of the trust in which the disclaimed interest exists or to any other person who has legal title to, or possession of, the property in which the disclaimed interest exists. No trustee or other person is liable for any distribution made without actual notice of the disclaimer.

If any interest in or relating to real estate is disclaimed, the original of the disclaimer, or a copy of the disclaimer certified by the custodian where the disclaimer has been filed, must be filed with the County Clerk in the county(ies) where the real estate is located and constitutes notice to all persons only from and after the time of the filing. **]** 60 O.S. § 754

Chapter Twelve
Duties of the County Clerk: Filing Liens and Judgments

Missy Dyer, Deputy Clerk, Stephens County

Handling Liens and Judgments

A lien is a charge imposed upon specific property, by which it is made security for the performance of the act. Liens may be "general" or "special."

A general lien attaches specific property for all of a party's obligations, or at least to a class of the party's obligations.

A special lien provides security to perform a particular act.

At least six kinds of liens exist including the following types:

- The Mortgage Lien on land (treated with mortgages)

- Mortgages on chattels (anything moveable, not attached to the land) treated under the UCC
- Mechanics Liens, which include labor, materialmen, oil, and gas, hospital, physician, insurance agent, district attorney, and mining liens
- Federal Tax Liens
- Judgment Liens (also called Journal Entries/Statement of Judgment)
- State Tax Liens

Liens may be created by contract or by operation of the law, a judgment.

County Clerks' Role in the Lien Process

The County Clerk's role in the lien process is generally to "give notice to the world" of the claim of someone other than the "true owner." Often it is the process of identifying the true owner.

Hospital, physician, insurance agent, district attorney, oil and gas well, mechanics and materialmen liens all share the general definition of "lien" and should not be confusing in the office of the County Clerk. They all are subject to being filed as public records so that otherwise innocent persons may at least have the opportunity of informing themselves. 42 O.S. §§ 2, 3, 4, 6, 7

The following are liens specifically named in the Statutes as indicated and contained in three chapters of Title 42, and one chapter in Title 74:

- Title 42, Chapter 1
  - * Vendors lien — 42 O.S. § 26
  - * Lien of purchaser of real property — 42 O.S. § 30
  - * Lien of factor — 42 O.S. § 31
  - * Bankers lien — 42 O.S. § 32
  - * Special lien of officer levying attachment of execution — 42 O.S. § 33
  - * Other liens (inn-keepers, boarding house-keepers, attorney-at-law, and others) — 42 O.S. § 34
  - * Judgment lien * — 42 O.S. § 35
  - * Hospital lien ** — 42 O.S. § 43
  - * Insurance agent lien ** — 42 O.S. § 45

- * Physician lien ** — 42 O.S. § 46
- * Ambulance service provider lien ** — 42 O.S., § 49
- * Abandoned well-site lien ** — 17 O.S. § 53
- * Mining lien ** — 42 O.S. § 148
- * District Attorney lien ** — 74 O.S. § 152.8

* Liens entered on Judgment Journal

** Entered on Mechanics Lien Journal. All other liens mentioned above are posted in the Miscellaneous or Non-Descript numerical books.

- Title 42, Chapter 2
  - * Lien on personal property — 42 O.S. § 91
  - * Laborer lien — 42 O.S. § 92
  - * Lien for labor, materials for productions, alteration or repair of personal property — 42 O.S. § 97
  - * Threshers and combiners lien — 42 O.S. § 111
- Title 42, Chapter 3
  - * Mechanics and materialmen lien (also includes subcontractor, oil and gas well, mining property, leased or rented property) — 42 O.S. §§ 141-150
- Title 74
  - * District Attorney lien — 74 O.S. § 152.8

Marilyn Fennel, Stephens County Clerk

[Pre-Lien Notice Requirements]

[Prior to the filing of a lien statement, but no later than 75 days after the date of supply of material, services, labor, or equipment in which the claimant is entitled or may be entitled to lien rights, the claimant must send a pre-lien notice to the last known address of the original contractor and owner of the property.

The pre-lien notice requirements do **NOT** apply to a claimant whose claim relates to the supply of material, services, labor, or equipment furnished for a residential project. The pre-lien notice requirements do **NOT** apply if a claimant's aggregate claim is less than $2,500.00.

When the claimant files the lien statement, the claimant must furnish to the County Clerk a notarized affidavit that verifies compliance with the pre-lien notice requirements. **]** 42 O.S. § 142.6

Filing Liens

The procedures required to file the various liens are very similar. However the statutes reference a procedure for each of the liens listed by chapter. To avoid confusion, each statute chapter is presented here separately. Note that only Chapter 3 in Title 42 contains detailed information on filing and fees. Please refer to Appendix B in this handbook for the County Clerks Fee Schedule.

Title 42, Chapter 1 - General Provisions

The filing procedure prescribed in Chapter 1of Title 42 is directed primarily toward hospital, physician, and insurance agent liens. Refer to the forms section of this handbook for a sample hospital lien statement; a sample physician lien; and a sample insurance agent lien statement.

This filing procedure requires a written notice to be filed with the County Clerk in which the hospital or debtor is located. This notice contains the following information:

- Lien Journal number (Assigned by County Clerk at time of filing in fashion with Mechanics Lien and in consecutive order)
- Itemized statement of the amount claimed
- Name and address of the injured person
- Date of the accident
- Name and location of the hospital

- Name and address of insurance companies/attorneys if available
- Name(s) of the person(s) or firm(s) alleged to be liable

This notice should be filed and entered on the Mechanics Lien Journal prior to payment of any monies to the injured person, the attorneys or legal representatives for compensation. The claimant is also required to send a specified notice(s) by certified mail. All three of these liens are against monies to be received by the injured party. The County Clerk posts the lien against the name of the injured party.

42 O.S. § 44

Title 42, Chapter 2 - Personal Property for Work Thereon

Chapter 2 of Title 41 describes liens for service by providing material, labor, or skill for the protection, improvement, safekeeping, towing, or storage on any article of personal property. It includes procedures for filing foreclosures.

42 O.S. §§ 92-97
42 O.S. §§ 91, 98

Within 60 days after the last furnishing of labor, money, material or supplies for the personal property, the lien must be filed and entered in a Personal Property Lien Journal with the following headings:

42 O.S. § 98

- When Filed
- Name of Owner
- Name of Claimant
- Amount Claimed
- Remarks

Title 42, Chapter 3 - Mechanics and Materialmen Liens

Chapter 3 of Title 42 describes the procedures for a mechanics and materialmen lien. It also includes some procedures that may be applicable to other liens. The definition for this lien is very broad and appears to be applicable to most cases involving liens against real property. Although the chapter is very lengthy, it generally covers labor, materials and rental or lease of equipment used to improve or repair real property. Oil and gas well and mining liens also follow this procedure.

42 O.S. §§ 141 - 153

A Mechanics Lien Statement of Claim (SA&I Form No. 4064) should be filed in the office of the County Clerk in which the real property is located. The statement should include the following information:

- Lien number

  (This number uses a prefix of the year such as 99 or 00 and has a consecutive number on the Mechanics Lien Journal for that year.)

- Amount claimed
- Description of the items
- Names of owner(s), contracting party, claimant, with addresses

  NOTE 1: The lien only attaches to owners, and to property, not to contracting party or purchasers of the product. However, the statutes provide for the lien to follow the product, especially oil and gas. 42 O.S. § 141.1

  NOTE 2: If the person holding title to the land is not the person with whom the contract was made, the lien is allowed only on the buildings and improvements, not on the real estate. 42 O.S. § 141

- Legal description of property
- Affidavit (verification)

The claimant must furnish to the County Clerk the last known address of the person(s) against whom the claim is made and the owner of the property.

This statement must be filed within four months (120 days for prime contractor) after the work is completed. The County Clerk records this information in two places, the numerical (tract) index and the Mechanics Lien Journal.

Mechanics Lien Journal

The County Clerk maintains a Mechanics Lien Journal (SA&I Form No. 4061), which contains columns for chronological posting (indexing) of liens. In this journal the County Clerk posts mechanics, hospital, physician, insurance, district attorney, and mining liens.

These liens are posted to the journal as they are received and not separated by **[** lien **]** type. The County Clerk might have a mechanics lien presented and post it as Mechanics Lien 99-123. The next lien might be a Physician Lien and be posted in the

journal as Physician Lien 99-124, and so on with the numbering consecutive within the year.

The journal should contain columns the following information:

- Lien number
- When filed
- Name of owner
- Name of Claimant
- Amount claimed
- Legal description of property (For hospital, physician, insurance agent, or District Attorney Liens, the appropriate statute number should be quoted.) 42 O.S. § 43
- Book and Page number
- Remarks

Mechanics Lien Journal - Direct Index

This direct index (SA&I Form No. 4062) lists liens alphabetically by name of owner.

Mechanics Lien Journal - Inverted Index

This inverted index (SA&I form No. 4063) lists liens alphabetically by name of claimant.

Subcontractors may also file liens in this same manner. These filings must be done within ninety days of completion of subcontract work.

Although not addressed in the statutes, the County Clerk should not refuse to file any lien because it is beyond the statutory time limit. The County Clerk should call the claimant's attention to the statutory limitations.

County Clerk Lien Fee Account

The County Clerk Lien Fee Account is a Cash Fund account to be expended by warrant for any lawful purpose for the operation of the office of County Clerk. This lien cash fund is independent from the County General Fund and fees apportioned to this account must be certified monthly to the County Excise Board on SA&I Form No. 308. [19 O.S. § 265]

The County Clerk deposits the following monies, collected per the fee schedule, to this account.

- Preparing and mailing of each mechanics and materialmen lien
- Providing additional pages of any exhibit to a lien
- Providing any copies

  Deposits for copies cannot exceed **[** $20,000 **]** per year. This restriction limits the total amount of copy money that can be deposited, not the total amount of the lien fee account. [28 O.S. § 32.B]

Notice of Filing

The County Clerk must send by Certified mail a notice of the filing of a mechanics lien or an oil and gas lien on SA&I Form No. 4065 within one business day after filing, to the owner of the property referenced in the lien. The notice of filing of hospital, physician, and insurance agent liens are sent by certified mail by the claimant.

The notice must contain the following information: 42 O.S. § 143.1

- Lien number
- Date of filing
- Name and address of the following individuals:
  - Person claiming the lien
  - Person against whom the claim is made (The person who contracted with the claimant might also be listed.)
  - Owner of the property

  (When working interest owners of oil and gas wells are involved for whom no address is available, the claimant may file an affidavit of inability to locate. This may be only a filing and not a recording. However, it must be noted in the remarks column of the Mechanics Lien Journal and placed in the mechanics lien file. Only those owners named in a recorded instrument will have a lien against them.)
- Legal description of the property
- Amount claimed

- Statement of the certified mail number and date of mailing by the County Clerk.

If the owner(s) of the property cannot be found, the claimant may file an affidavit setting forth the facts. The affidavit must be marked with the date and time noted in the remarks column on the Mechanics Lien Journal and added to the lien file containing copies of the lien, notice, certified mail receipts, and other documents. After filing the affidavit with the County Clerk, the claimant may, within sixty days, serve a copy of the notice upon the occupant of the property or improvement involved. If the property is not occupied, this notice must be posted in a conspicuous place on the property.

Discharge of Lien

Any interested party may act to discharge a mechanics or oil and gas lien using a Notice of Discharge of Lien. This process is not limited to the owner. The process of discharging a lien uses the following steps:

42 O.S. § 147

- For Cash Bond
  - ∗ The County Clerk collects the amount of 125% of the lien claim amount to cover the claim, attorneys' fees, interest, and court costs.
  - ∗ The party desiring discharge of the lien prepares and delivers the notice to the County Clerk. The County Clerk collects the appropriate fees.
  - ∗ The notice shall contain the following information:
    - ◊ Date of filing of lien
    - ◊ Name and address of:
      - ♦ Person claiming lien
      - ♦ Person against whom claim is made
      - ♦ Owner of property
    - ◊ Legal description of property
    - ◊ Amount of cash deposited
  - ∗ Immediately after the cash bond money is received and the fee paid, a copy of the notice is marked with the date and time. "Cash bond posted" and date are

noted in the remarks column of the Mechanics Lien Journal. A transfer of lien liability from the property to the cash bond takes effect immediately.

- The County Clerk sends the notice to the address of the claimant as shown on the lien. No objection is allowed if these procedures are followed. A copy of the receipt for cash is placed in the Mechanics Lien file.
- An abbreviated notice may be filed by referring to or attaching a copy of the lien claim and a copy of the cash receipt issued by the County Clerk.

- For Surety Bond
  - The County Clerk receives a bond deposit that shows a principal, surety, and bond amount, which must equal 125% of the claimed amount.
  - The bond must adhere to the following guidelines:
    - Name the lien claimant as obligee and the party seeking discharge as principal
    - Be executed by both principal and 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 and other costs, but in no event can the liability of the principal or surety exceed the bond penalty.
  - "Surety bond posted" and date are noted in the remarks column of the Mechanics Lien Journal. A transfer of lien liability from the property to the surety bond takes effect, and the lien is shown as released, 10 days after posting if no timely (10 days) objection is filed.
  - The person seeking discharge must prepare and deliver a Discharge Notice to the County Clerk. An abbreviated notice may be used by referring to the lien claim by number and enclosing a file-stamped copy of the bond. The County Clerk must mail the

notice to the lien claimant by certified mail to the address shown on the lien, and collect the appropriate fee.

* If timely objection (within 10 days) is made in writing to the County Clerk, the County Clerk sets a hearing within ten days and notifies both parties by ordinary mail regarding the date, time and place of the hearing.
* Grounds for objection shall be the lack of authorization of the surety to do business in Oklahoma, improper signing, improper execution, a penal amount less than 125%, or a surety under a cease and desist order.
* Within two business days after the hearing, the County Clerk must sustain or overrule any objection(s) and notify parties of the ruling by ordinary mail. A sustained ruling must be conclusive for lien discharge unless appealed within 10 days to a district court. If overruled, the County Clerk must show the lien discharged.

42 O.S. § 147

County Clerk Lien Fund

The County Treasurer must invest bond monies as defined in the statutes. The SA&I office is empowered to regulate the investment procedure and requires the County Clerk to deposit the cash bonds in a special interest-bearing lien fund with the County Treasurer. The Office of the SA&I has instructions and procedures for investing County Clerk lien bonds. The special lien fund is invested with other funds. The County Clerk receives the proportionate amount earned, and apportions the interest to each lien.

62 O.S. § 348.1

NOTE: For any interest amount over $10.00, the County Clerk must prepare 1099-INT forms in triplicate for submission to the IRS and the depositor, and to be filed. Any interest earned will be awarded to the prevailing party in the suit, or as the Court may direct. Since this interest is reported to the IRS as money earned, the County Clerk must obtain a tax identification number from the bond depositor. If no judgment is rendered by a Court, all monies plus interest accruing are returned to the depositor. The depositor must make written application to the County

Clerk, provide evidence that no litigation has been filed with the District Court, and pay the appropriate fee.

Liens on Mining Property

In order to establish a lien, the claimant must file a statement in the office of the County Clerk. This statement must contain the following information:

- Lien number
- Amount claimed
- Items covered by claim
- Names of all involved
- Legal description of property
- Verification by affidavit

This statement must be filed within forty-five (45) days after the last date on which work or service was performed. To file this statement, the County Clerk must enter it in the numerical (tract) index and in the Mechanics Lien Journal and follow all other procedures for Mechanics liens. 42 O.S. § 150

Title 74 – District Attorney Liens

District attorneys liens arise when vehicles used in transport of **[** unlawful **]** oil and/or gas are seized. The District Attorney files a statement of claim with the County Clerk. The person having title to the seized vehicle may discharge the lien by depositing with the County Clerk a surety bond payable to the State in an amount not less than the value of the vehicle. 74 O.S. § 152.8

Within three business days after the bond is deposited, The County Clerk must serve written notice on the office of the District Attorney showing the number of the lien claim, the name of the owner, the property description shown on the lien, the names of the principal and surety, and the bond penalty.

The party seeking to discharge the lien must prepare and deliver notice to the County Clerk and pay the appropriate fee to cover filing and mailing costs. Notice must be sent by certified mail.

[*Federal Liens*]

[Federal Tax Liens

Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be filed in accordance with the Uniform Lien Registration Act. **]**

[After any notice required by the Uniform Federal Lien Registration Act to the owner of real property located in the State of Oklahoma, notices of liens upon real property for obligations payable to the United States and certificates and notices affecting the liens must be filed in the County Clerk's office of the county in which the real property subject to the liens is situated.]

68 O.S. § 3403.A, B

[Federal Liens on Personal Property

Notices of federal liens on personal property, whether tangible or intangible, for obligations payable to the United States and certificates and notices affecting the liens are filed in the County Clerk's office of the county where the person against whose interest the lien applies resides at the time of filing the lien notice except for the following exceptions, which are filed in Oklahoma County:

- The lien is against a corporation or partnership whose principal executive office is in Oklahoma.
- The lien applies to a trust.
- The lien applies to a decedent of an estate.]

68 O.S. § 3403.C

Filing Judgments and Statements of Judgment

A judgment becomes a lien on the real estate of the judgment debtor only after a Statement of judgment made by the judgment creditor or attorney, in the form prescribed by the Administrative Director of the Courts, is filed in the County Clerk's office in that county.

Judgment Index (Journal)

The Judgment Index (Journal) 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.

12 O.S. § 706

Kinds and Source

Release of judgments are made by certified copy of release prepared by the Court Clerk and must be entered against the original judgment in the Judgment Journal. A judgment has a life

of five years and an execution adds another five years. Executions may be reasserted on judgments for an additional five years of life, and so on.

Executions required to be filed and indexed in this manner must be filed without charge, only if the execution was issued within the same county where the judgment was filed.

12 O.S. § 735
12 O.S. §§ 759, 909

These court-generated judgments may arise from civil suits as foreclosures, small or large claims, or divorce or child support awards, sometimes from estate probates.

In the case of support alimony, a judgment is only a judgment after a court determination of arrearage, and designation as lien. The same applies to child support.

In child support, court determination is possible, but more probably is the result of an administrative hearing by the Department of Human Services, Child Support Enforcement Division, on behalf of the unpaid parent, or the State if it has supplied funds, or on behalf of another State who has applied to Oklahoma for relief, with that state having paid for the support of the child. In each case, the administrative order must be filed and indexed as a Judgment Lien against the non-payor, and filed without requiring a fee.

The statutes provide for assignment of income of parent determined by a Court to pay support, but this becomes a judgment lien only after an administrative hearing and a new order has been executed and filed with the County Clerk.

Any state tax warrant filed in this office becomes a judgment lien. The County Clerk can 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 or Rural Water districts, the usual and customary fees for filing any document and for making copies of any document. If the state withdraws the filing of a tax warrant, no fee is assessed.

19 O.S. § 266

Certified copies of bankruptcy proceedings must be filed and indexed by the County Clerk, and must be certified by the Federal Court Clerk.

19 O.S. § 262

Chapter Thirteen
Duties of the County Clerk: [Handling] Uniform Commercial Code Documents

Letty Black, Cashier (left), and Donella Epps, Supervisor, Oklahoma UCC Central Filing Office, Office of the County Clerk, Oklahoma County

This chapter discusses the role of the County Clerk in **[** handling **]** Uniform Commercial Code (UCC) documents.

Uniform Commercial Code Documents

The general purpose of Uniform Commercial Code (UCC) documents (formerly called chattel mortgages) is to establish a claim for a debt or loan against a debtor and any collateral used to secure that debt or loan.

Broadly interpreted, this process applies to any transaction intended to establish a security interest in personal property or fixtures including goods, documents, equipment inventory, crops, instruments, general intangibles, chattel paper, accounts, or contract rights or sale. Certain transactions are excluded per the Statutes.

12A O.S. §§ 9-102, 9-103, 9-104

Changes in the UCC Laws

Central Filing Office

Central Filing

Effective July, 2001, Oklahoma County became the Central Filing Office in the State of Oklahoma for UCC filings concerning personal property.

Designating a central point to file UCC financing statements and creating a central filing format were done to realize the following benefits:

- Provide one set of rules for filing UCCs
- Reduce the confusion on where to file
- Eliminate the need to file dual UCCs in the same state
- Provide one location to search for information on debtors
- Reduce the overall time to search, file, and conclude business transactions
- Increase public access to information
- Assist in an attempt to conform UCC filing nation-wide

All filings of UCC documents to perfect a security interest in all types of collateral, except the items listed below, are done at the following location:

Oklahoma UCC Central Filing Office
Office of the Oklahoma County Clerk, Carolynn Caudill
320 Robert S. Kerr, Room 117
Oklahoma City, Oklahoma 73102

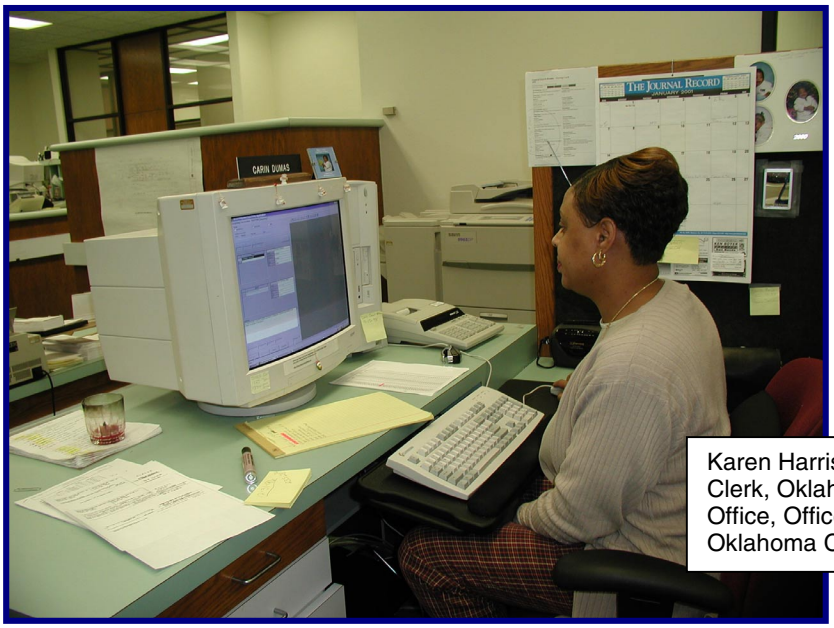
Exceptions to Central Filing

The following types of UCC filings are exceptions that are not filed at the Central Filing Office:

12A O.S. §§ 1-9-501, 1-9-

- The following types of UCC filings are filed in the office of the County Clerk in which the property is located:
    - Filings where the collateral is timber, or as-extracted collateral (oil, gas, and minerals)
    - Filings where the financing statement is filed as a fixture filing for fixtures and goods that are to become fixtures
    - Federal Tax Liens that are to be filed locally [pursuant to 68 O.S. § 3403]
    - Bills of Sale
    - A financing statement that is filed as a mortgage that includes all of the legal requirements
- If the security interest is to be perfected under the food Security Act by filing an Effective Financing Statement (EFS) or in a transmitting Utility, the documents are filed with the Office of the Oklahoma Secretary of State.
- If the security interest is in manufactured homes or other collateral with a certificate of title, the place to file by Lien Entry is with the Oklahoma Tax Commission.

Dora Tennyson, Scanner, Oklahoma UCC Central Filing Office, Office of the County Clerk, Oklahoma County



Karen Harris, Document Processing Clerk, Oklahoma UCC Central Filing Office, Office of the County Clerk, Oklahoma County

Local Filing Offices

A local-filing office is described in the statutes as a filing office, other than the statewide filing office in the office of the County Clerk of Oklahoma County or the statewide filing office in the office of the Secretary of State, which is designated as the proper place to file a financing statement under former Article 9 (UCC statutes prior to July 1, 2001).

12A O.S. § 1-9-710 (a) (1)

Former Article 9 Records

According to the statutes, former Article 9 records include the following records:

- Financing statements and other records that have been filed in a local-filing office before July 1, 2001, and that are, or upon processing and indexing will be, reflected in the index maintained by the local-filing office for filing for financing statements and other records filed in the local-filing office before July 1, 2001

  12A O.S. § 1-9-710(a) (2)

- The index maintained by the local-filing office as of June 30, 2001, including entries for filings completed before July 1, 2001, even though processed on or after that date.

  12A O.S. § 1-9-710(a) (2)

Duties of Local-Filing Offices

Filing Documents

While local-filing offices will no longer file UCCs concerning personal property, they will continue to file the following types of filings in the real estate records:

12A O.S § 1-9-501

- Filings where the collateral is timber, or as-extracted collateral (oil, gas, and minerals)
- Filings where the financing statement is filed as a fixture filing for fixtures and goods that are to become fixtures
- Federal Tax Liens that are to be filed locally [pursuant to 68 O.S. § 3403]
- Bills of Sale
- A financing statement that is filed as a mortgage that includes all of the legal requirements

Filing Terminations

Local-filing offices will continue to accept termination statements for financing statements filed with the County Clerk before June 30, 2001. If the financing statement has been transitioned to the Central Filing Office in Oklahoma County, the termination statement would be filed with that office.

Maintaining Records

Until July 1, 2008, each local-filing office must maintain all former Article 9 records in accordance with those statutes. Each local-filing office must respond to requests for information concerning former Article 9 records that relate to a debtor and issue certificates according to former Article 9.

12A O.S. § 1-9-710

> **NOTE: Persons performing a search should consider searching both the local-filing office and the UCC Central Filing Office through July 1, 2008.**

16 O.S. § 78 (c)

Removing and Destroying Records

12A O.S. § 1-9-710

After June 30, 2008, each local-filing office may remove and destroy all former Article 9 records according to the statutes.

12A O.S. § 1-9-710

Transition Filings

Beginning July 1, 2001, effective UCC filings made in other counties can be transitioned to the Oklahoma UCC Central Filing

Office at anytime up to the date the filing would have lapsed in the original county of origin.

12A O.S. § 1-9-702 et seq

The following types of filings may be transitioned.

- Continuations
- Amendments
- Assignments
- Releases
- Terminations

To file a transitional UCC filing, the filer must use an acceptable UCC1 form, with all of the required debtor and secured party information, along with the following information included in the collateral box:

- The original (first) file number, file date and place (Clerk's office) of filing
- The date and file number of the last continuation
- The statement that "The referenced pre-effective-date financing statement remains effective."

  NOTE 1: When a transitional filing is made with the Central Filing Office, the file date of the new UCC1 determines the lapse date, regardless of the original file date.

  NOTE 2: The Central Filing Office recommends that the filer seek legal advice prior to submitting a transitional UCC filing..

UCC Filing Fees

The fees that apply to UCC filings after July 1, 2001 are listed in the *Fee Schedules* document in Appendix B of this document.

Record Preservation Fee

In addition to creating a Central Filing Office, the new laws have also created a Record Preservation Fee. Please refer to Record Preservation Fee in Chapter Eleven of this handbook.

28 O.S. § 32.C

UCC Filing Forms

The Oklahoma UCC Central Filing Office requires all filings, whether made in the Central Filing Office or a local-filing office,

to be made on forms that meet the requirements of
12A O.S. 1-9-521 (a), (b), (c).

National UCC Filing Statement Forms

The use of the National UCC Filing Statement forms (UCC1, UCC3, and UCC11) does comply with Oklahoma statutory filing requirements when properly executed and should be accepted for UCC filings.

The IACA National Standard Forms my be downloaded from the IACA Website at http://www.iaca.org/sts/ .

> **NOTE: The Office of the Oklahoma SA&I has indicated that their office prefers the use of the National UCC Filing Statement Forms (UCC1, UCC3, and UCC11).**

Types of Filing Forms

Form UCC1 – National UCC Financing Statement

The National Standard Form UCC1, and its addendum form UCC1Ad, is an initial, or first, filling used by the secured party to claim a security interest in specified collateral of the debtor. This form is also used for transitional filings.

Figure 13.1 shows the front page of the National UCC Financing Statement, Form UCC1.

The filing office will annotate and retain the original UCC1 and any UCC1 Addendums or attachments for its records. The filing office will annotate and return to the filing party any additional copies of the Original UCC1, Addendums, or attachments supplied with the Original UCC1.

The County Clerk shall cause all financing statements that contain an adequate legal description to be recorded and indexed in the records of the County Clerk's office in the same place and manner as a mortgage on real estate.

12A O.S. § 1-9-502(e)(2)

Contents of a Financing Statement

In the local-filing offices, financing statements that cover the items listed below must satisfy the requirements indicated.

A financing statement that covers as-extracted collateral or timber to be cut, or which is filed as a fixture filing must satisfy the following requirements:

12A O.S §§ 1-9-502(a), 1-9-502(b)

- Provide the name of the debtor

- Provide the name of the secured party or a representative of the secured party
- Indicate the collateral covered by the financing statement and indicate that the collateral is a type mentioned above
- Indicate that it is to be filed against the tract index in the real property records
- Provide a description of the real property to which the collateral is related
- If the debtor does not have an interest of record in the real property, provide the name of a record owner

A record of a mortgage is effective as a financing statement filed as a fixture filing if it satisfies the following requirements:

12A O.S. § 1-9-502(c)

- The record indicates the goods or accounts that it covers.
- The goods are or are to become fixture related to the real property described in the record or the collateral is related to the real property described in the record and is as-extracted collateral or timber to be cut.
- The record satisfies the requirements for a financing statement as stated in the statutes.
- The record is duly recorded.

Signature or Acknowledgment

A financing statement or any filing related to it is not required to have a signature, only the names. Also, providing the financing statement satisfies the requirements listed above, it does not have to comply with the execution and acknowledgment requirements in Title 16 of the Oklahoma Statutes.

12A O.S. § 1-9-501(f)
16 O.S. § 26

Form UCC3 – National UCC Financing Statement Amendment

The National Standard Form UCC3 and its addendum form UCC3Ad are used to file amendments to initial financing statements. The filing office annotates and retains the original and one copy of the UCC3 and any UCC3 Addendums or attachments for its records. The filing office annotates and returns to the filing party any additional copies of the UCC3, Addendums, or attachments supplied with the UCC3.

Figure 13.2 shows the front page of the National UCC Financing Statement Amendment, Form UCC3.

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER [optional]

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b) - do not abbreviate or combine names

1a. ORGANIZATION'S NAME

OR

1b. INDIVIDUAL'S LAST NAME | FIRST NAME | MIDDLE NAME | SUFFIX

1c. MAILING ADDRESS | CITY | STATE | POSTAL CODE | COUNTRY

1d. TAX ID #: SSN OR EIN | ADD'L INFO RE ORGANIZATION DEBTOR | 1e. TYPE OF ORGANIZATION | 1f. JURISDICTION OF ORGANIZATION | 1g. ORGANIZATIONAL ID #, if any ☐ NONE

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b) - do not abbreviate or combine names

2a. ORGANIZATION'S NAME

OR

2b. INDIVIDUAL'S LAST NAME | FIRST NAME | MIDDLE NAME | SUFFIX

2c. MAILING ADDRESS | CITY | STATE | POSTAL CODE | COUNTRY

2d. TAX ID #: SSN OR EIN | ADD'L INFO RE ORGANIZATION DEBTOR | 2e. TYPE OF ORGANIZATION | 2f. JURISDICTION OF ORGANIZATION | 2g. ORGANIZATIONAL ID #, if any ☐ NONE

3. SECURED PARTY'S NAME (or NAME of TOTAL ASSIGNEE of ASSIGNOR S/P) - insert only one secured party name (3a or 3b)

3a. ORGANIZATION'S NAME

OR

3b. INDIVIDUAL'S LAST NAME | FIRST NAME | MIDDLE NAME | SUFFIX

3c. MAILING ADDRESS | CITY | STATE | POSTAL CODE | COUNTRY

4. This FINANCING STATEMENT covers the following collateral:

5. ALTERNATIVE DESIGNATION [if applicable]: ☐ LESSEE/LESSOR ☐ CONSIGNEE/CONSIGNOR ☐ BAILEE/BAILOR ☐ SELLER/BUYER ☐ AG. LIEN ☐ NON-UCC FILING

6. ☐ This FINANCING STATEMENT is to be filed [for record] (or recorded) in the REAL ESTATE RECORDS. Attach Addendum [if applicable]

7. Check to REQUEST SEARCH REPORT(S) on Debtor(s) [ADDITIONAL FEE] [optional] ☐ All Debtors ☐ Debtor 1 ☐ Debtor 2

8. OPTIONAL FILER REFERENCE DATA

FILING OFFICE COPY — NATIONAL UCC FINANCING STATEMENT (FORM UCC1) (REV. 07/29/98)

Figure 13-1. Sample Front Page of the National UCC Financing Statement, Form UCC1

UCC FINANCING STATEMENT AMENDMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER [optional]

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1a. INITIAL FINANCING STATEMENT FILE #

1b. This FINANCING STATEMENT AMENDMENT is to be filed [for record] (or recorded) in the REAL ESTATE RECORDS.

2. ☐ TERMINATION: Effectiveness of the Financing Statement identified above is terminated with respect to security interest(s) of the Secured Party authorizing this Termination Statement.

3. ☐ CONTINUATION: Effectiveness of the Financing Statement identified above with respect to security interest(s) of the Secured Party authorizing this Continuation Statement is continued for the additional period provided by applicable law.

4. ☐ ASSIGNMENT (full or partial): Give name of assignee in item 7a or 7b and address of assignee in item 7c; and also give name of assignor in item 9.

5. AMENDMENT (PARTY INFORMATION): This Amendment affects ☐ Debtor or ☐ Secured Party of record. Check only one of these two boxes.

Also check one of the following three boxes and provide appropriate information in items 6 and/or 7.

☐ CHANGE name and/or address: Give current record name in item 6a or 6b; also give new name (if name change) in item 7a or 7b and/or new address (if address change) in item 7c. ☐ DELETE name: Give record name to be deleted in item 6a or 6b. ☐ ADD name: Complete item 7a or 7b, and also item 7c; also complete items 7d-7g (if applicable).

6. CURRENT RECORD INFORMATION:

6a. ORGANIZATION'S NAME

OR

6b. INDIVIDUAL'S LAST NAME | FIRST NAME | MIDDLE NAME | SUFFIX

7. CHANGED (NEW) OR ADDED INFORMATION:

7a. ORGANIZATION'S NAME

OR

7b. INDIVIDUAL'S LAST NAME | FIRST NAME | MIDDLE NAME | SUFFIX

7c. MAILING ADDRESS | CITY | STATE | POSTAL CODE | COUNTRY

7d. TAX ID #: SSN OR EIN | ADD'L INFO RE ORGANIZATION DEBTOR | 7e. TYPE OF ORGANIZATION | 7f. JURISDICTION OF ORGANIZATION | 7g. ORGANIZATIONAL ID #, if any ☐ NONE

8. AMENDMENT (COLLATERAL CHANGE): check only one box.

Describe collateral ☐ deleted or ☐ added, or give entire ☐ restated collateral description, or describe collateral ☐ assigned.

9. NAME OF SECURED PARTY OF RECORD AUTHORIZING THIS AMENDMENT (name of assignor, if this is an Assignment). If this is an Amendment authorized by a Debtor which adds collateral or adds the authorizing Debtor, or if this is a Termination authorized by a Debtor, check here ☐ and enter name of DEBTOR authorizing this Amendment.

9a. ORGANIZATION'S NAME

OR

9b. INDIVIDUAL'S LAST NAME | FIRST NAME | MIDDLE NAME | SUFFIX

10. OPTIONAL FILER REFERENCE DATA

FILING OFFICE COPY — NATIONAL UCC FINANCING STATEMENT AMENDMENT (FORM UCC3) (REV. 07/29/98)

Figure 13-2. Sample Front Page of the National UCC Financing Statement Amendment, Form UCC3

Form UCC11 – National Information Request

The National Standard Form UCC11 is to be used by persons requesting information on a specified debtor or ordering copies of financing statements currently on file.

Figure 13.3 shows the front page of the National Information Request, Form UCC11.

The original request and one copy are provided to the filing office for completion. The original UCC11 along any debtor information or copies are returned to the requesting party.

> **NOTE: When using The National Standard Form UCC11 in a local-filing office to provide information and certification, the County Clerks must add their name and signature and certification information to the form.**

Terminated and lapsed UCC documents are not shown on the search.

The County Clerk must collect the appropriate fee for the certificate. The filing office, upon request, may issue a certified copy of any filed financing statement and collect the appropriate fee.

12A O.S. § 9-407

Non-Standard Forms

If additional collateral descriptions that will not fit on the prescribed National Standard Form need to be filed, the secured party presenting the document for filing should prepare the proper National Standard Form and include the additional collateral description as an attachment to the appropriate National Standard Form. If the filer desires an annotated copy of the additional collateral description, the filer should include a copy that may be imprinted and returned.

INFORMATION REQUEST

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT [optional]	FILING OFFICE ACCT #
B. RETURN TO: (Name and Address)	

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR NAME to be searched - insert only one debtor name (1a or 1b) - do not abbreviate or combine names

1a. ORGANIZATION'S NAME

OR

1b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX

2. INFORMATION OPTIONS relating to UCC filings and other notices on file in the filing office that include as a Debtor name the name identified in item 1:

2a. SEARCH RESPONSE ☐ CERTIFIED (Optional)

Select one of the following two options: ☐ ALL (Check this box to request a response that is complete, including filings that have lapsed.) ☐ UNLAPSED

2b. COPY REQUEST ☐ CERTIFIED (Optional)

Select one of the following two options: ☐ ALL ☐ UNLAPSED

2c. SPECIFIED COPIES ONLY ☐ CERTIFIED (Optional)

Record Number	Date Record Filed (if required)	Type of Record and Additional Identifying Information (if required)

3. ADDITIONAL SERVICES:

4. DELIVERY INSTRUCTIONS (request will be completed and mailed to the address shown in item B unless otherwise instructed here):

4a. ☐ Pick Up

4b. ☐ Other

Specify desired method here (if available from this office); provide delivery information (e.g., delivery service's name, addressee's account # with delivery service, addressee's phone #, etc.)

FILING OFFICE COPY (1) — NATIONAL INFORMATION REQUEST (FORM UCC11) (REV. 05/09/01)

Figure 13-3. Sample Front Page of the National Information Request, Form UCC11

Chapter Fourteen
Duties of the County Clerk: The Budget

Marjorie Parrish (second from right), Washington County Clerk, and other Washington County officers in budget planning meeting

Chapter Two in this handbook, *The County Budget Process*, describes how budget preparation, review, approval, and execution occur in Oklahoma counties. The County Clerk is either directly or indirectly involved in almost all of the entire county budget process. This chapter explains the County Clerk's specific duties and responsibilities in that process.

Providing Forms Related to the Budget Process

The County Clerk purchases all forms related to the county budget process from the "budget form purchases" appropriation of the Excise-Equalization Board. The County Clerk distributes these forms to county offices on an "as needed" basis upon request.

68 O.S. § 3002

The following forms are discussed in Chapter Two, *The County Budget Process*:

- County Officers Annual Report, SA&I Form Nos. 1161 and 1162
- Certificate of Levy
- Estimate of Needs, SA&I Form No. 2631R97
- Cash Fund Estimate of Needs and Request for Appropriation, SA&I Form No. 308
- Officers Request for Supplemental Appropriation, SA&I Form No. 150
- Cash Appropriation, SA&I Form No. 388
- Transfer of Appropriations, SA&I Form No. 237

Handling County Clerk Responsibilities in the County Budget Process in Counties with a County Excise Board

Abstract of Assessed Valuations

The County Clerk, as secretary for the County Excise Board receives an Abstract of Assessed Valuations of the county and each municipal subdivision from the County Assessor. The County Assessor must prepare and file this abstract with the County Clerk within ten days after receiving the certificates of assessment of all the railroad and public service corporations, and the equalized value of all county real and personal property. 68 O.S.1996 § 2867

Annual Budget Planning Conference

The County Clerk attends the County Excise Board's budget planning conference(s) with each of the principal officers of the county held before July 1 each year. 19 O.S.1996 § 180.65G

Officers Annual Report

The County Clerk distributes copies of County Officer's Annual Report forms to the county officers on or about June 1 of each year. County officers and others who are required to complete the annual report must submit their completed report to the County Clerk, acting as the secretary of the Board of County Commissioners, on or before the first Monday in July.

Publication of County Budget

The County Clerk, on behalf of the Board of County Commissioners, usually handles the required publication of the County Budget in at least one newspaper in the county.

The County Clerk must also sign the notarized Affidavit of Publication located on the budget form and present it to the County Excise Board.

19 O.S. § 345

Completed County Budget to Excise Board

The Board of County Commissioners must submit the completed county budget to the County Clerk, as secretary of the County Excise Board, by August 17. The budget must be filed in the County Clerk's office. The County Clerk attests to this filing and then, in the official capacity as secretary to the County Excise Board, signs the certificate.

68 O.S. § 3002

City and Town Budgets

The financial statements and estimates of needs for towns must be filed with the County Clerk, as secretary for the County Excise Board, on or before August 22 each year. The financial statements and estimates of needs for cities must be filed on or before August 27 each year.

68 O.S. § 3002

> **[NOTE: Cities and towns under the Municipal Budget Act are not required to have approval of the County Excise Board unless they have a sinking fund.]**

School District Board Budgets

The financial statements and estimates of needs of all school districts must be filed with the County Clerk, as secretary for the County Excise Board, on or before September 1.

68 O.S. § 3002

> **NOTE: Schools under the School Budget Act are not required to have approval of the County Excise Board unless they have a sinking fund.**

Meeting Notices

[The County Clerk, as Secretary to the County Excise Board, **]** must notify each county jurisdiction that receives revenue from an ad valorem mill rate. This notice must include any meeting at which the agenda includes any discussion or action on the budget for the comprehensive program of visual inspection for the County Assessor.

68 O.S.1996 § 2822

Review and Approval of County Budget

The County Clerk meets with the County Excise Board during the budget review and approval process, and acts as secretary to the County Excise Board.

> **NOTE: Since the County Clerk has already posted the appropriations ledger with any temporary appropriations approved by the County Excise Board, once this board approves the county budget, the County Clerk adds the difference between the approved budget and the temporary appropriations to the appropriations ledger.**

Nothing in the statutes prevents any governing board, upon a timely finding that its original estimate of needs is inadequate, from filing a written request with the County Excise Board to increase their estimate as to any item or items, whether mandatory or not. The County Excise Board must cause a notice of the increased estimate to be published, at the expense of the entity requesting the increase.

The County Clerk must also attach the revised estimate, with an affidavit and proof of publication to the original estimate submitted by the governing board for further consideration.

68 O.S. § 3007(3)

Filings/Notices/Protests

Once the County Excise Board files an original copy of all budgets with the Office of the State Auditor and Inspector (SA&I) and with the County Clerk, the County Clerk must immediately publish notice one time, in a newspaper of general circulation in the county, that such budgets and levies are on file in the County Clerk's office and the Office of the SA&I for public inspection by any citizen.

Taxpayers have the right to examine the budgets and levies on file with the County Clerk or the Office of the SA&I. Within fifteen days from the date of filing with the Office of the SA&I, any taxpayer can file a written protest (three copies) with the County Clerk or the Office of the SA&I. The protest must specify the alleged illegal levy and the grounds on which it is based. Distribution of the protest copies and time extensions are discussed in the statutes.

68 O.S. § 3023

Transfer of Appropriations

The County Clerk receives requests for transfers of appropriations (SA&I Form 237) as secretary of the Board of County Commissioners.

The County Clerk makes the proper entries in the appropriation ledger and then notifies the County Excise Board in writing of any transfers of appropriations made by the Board of County Commissioners.

Supplemental and Additional Appropriations

All requests for supplemental or additional appropriations are filed with the County Clerk as secretary for the County Excise Board. These requests must include specific information:

68 O.S. § 3021

- Include date of request
- Provide statement of amount and purpose
- Present a financial statement 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

Cash Fund Appropriations

Requests for cash fund appropriations, after being approved by the appropriate board, are presented to the County Clerk as secretary for the County Excise Board. After receiving the approved cash fund appropriation forms and the Certificate of the County Excise Board, the County Clerk sends an approved copy to the respective entities who submitted the requests for cash fund appropriations.

Handling County Clerk Responsibilities in the County Budget Process in Counties with a County Budget Board

Public Budget Hearing

The County Clerk must publish a notice of the date, time, and place of the County Budget Board's public hearing on the proposed budget. The notice must be published in a newspaper of general circulation in the county not less than five days before the hearing date.

The County Clerk must attach an affidavit and proof of publication to the proposed budget and file the same with the County Excise Board.

The County Clerk must have available for review or for distribution or sale in the office sufficient copies of the proposed county budget as determined by the County Budget Board. 19 O.S. § 1412

County Excise Board's Role

If the county budget is within the income and revenues lawfully available, the County Excise Board approves the county budget presented to them by the County Budget Board and computes the required levy.

The County Clerk, as secretary of the County Excise Board, certifies the approved budget to the County Budget Board, the County Treasurer, and the SA&I office, and files a copy as adopted and approved in the offices of the County Clerk and the Office of the SA&I. 19 O.S. § 1414

Filings/Notices/Protests

Once the County Budget Board files an original copy of all budgets with the Office of the SA&I and with the County Clerk, the County Clerk must immediately publish notice one time, in a newspaper of general circulation in the county, that such budgets and levies are on file in the County Clerk's office and the Office of the SA&I for public inspection by any citizen.

Taxpayers have the right to examine the budgets and levies on file with the County Clerk or the Office of the SA&I. Within fifteen days from the date of filing with the Office of the SA&I, any taxpayer can file a written protest (three copies) with the County Clerk or the Office of the SA&I. The protest must specify the alleged illegal levy and the grounds on which it is based. 19 O.S. § 1413
Distribution of the protest copies and time extensions are discussed in the statutes. 68 O.S. § 3023

Handling Common Tasks

Audit Reports

SA&I must file a copy of all audits with the Governor, the District Attorney, the County Clerk and the SA&I office. 19 O.S. § 174

Audit Publication of Notice

SA&I must transmit a copy of the letter of transmittal of each audit report to every legal newspaper published in the county there the audit report is filed with the County Clerk. 19 O.S. § 174.1

Chapter Fifteen
Duties of the County Clerk: Disbursements

Connie Barnett (left) and Bonita Knighten (right), Tulsa County Clerk's office.

The County Clerk is responsible for reviewing all claims against the county and preparing the proper warrants for payment.

Refunding Overpayments

All money collected by the County Treasurer by error due to an individual overpayment of current taxes or back taxes, an overcharge on mortgage tax, or receipt of a bogus check must be paid by the County Clerk on SA&I Form No. 2691, Clerk's Cash Voucher, General Fund. The County Clerk performs the following steps for refunding overpayments:

19 O.S. § 683

1. The County Treasurer presents a Cash Voucher Claim to the County Clerk for reimbursement of funds. The Cash Voucher Claim, SA&I Form No. 270, lists the person's name who is being reimbursed, a description of the

overpayment, the claimant's signature, and the County Treasurer's signature acknowledging the overpayment.

2. The County Clerk, upon receiving the Cash Voucher Claim for overpayment from the County Treasurer, issues a Clerk's Cash Voucher to the claimant and places the claim on file. The voucher lists the voucher number, date, purpose of payment, payment amount, claim number, and the County Clerk's signature.
3. The County Clerk presents the Clerk's Cash Voucher to the County Treasurer.
4. The County Treasurer assigns the Clerk's Cash Voucher a Register Number and forwards it to the claimant.
5. The claimant cashes the voucher and the voucher is processed and returned to the County Treasurer by the bank.
6. At the end of each month, the County Treasurer returns the redeemed voucher to the County Clerk.

Paying Election Expenses

Thirty-five days before a state or county election, the County Election Board submits a pre-election expense claim in which they estimate the number of workers and their compensation to the State Election Board and/or the Board of County Commissioners for their respective share of precinct officials' compensation. In a state-wide election, the county share is defined by statute.

26 O.S.2000, § 3-105.1(A, E)

Not less than 15 days before the election, funds must be submitted to the County Election Board. If the county fails to submit the funds within the required time, the County Election Board must not be required to hold the election. Upon receiving the funds, the County Election Board Secretary must deposit them in the County Election Board Special Depository Account.

26 O.S.2000, § 3- 105.1(B)

The County Election Board Secretary prepares and registers vouchers for each election worker and dates the vouchers with the election date. The voucher must be registered with the County Treasurer in sufficient time to allow for the process completion before the election inspector picks up the ballot box and election supplies. The election workers are paid after the polls close on election day. However, if a substitute election worker is used, then a new voucher is issued and the unclaimed vouchers are cancelled.

Issuing new vouchers and canceling unclaimed vouchers must be done within seven days after the election.

26 O.S.2000, § 3- 105.1(C)

Since the amount paid by the county for precinct official compensation and the amount actually paid to precinct officials after each election must balance exactly, the County Clerk should use the following procedures to accommodate overpayments and underpayments of precinct official compensation.

Underpayments

After an election, the County Election Board Secretary submits a purchase order for the county's share of compensation of absentee counters to the County Clerk. The County Clerk should note any underpayment in the previously paid county share of precinct official compensation on this claim. Upon receiving this claim, the County Clerk issues a single warrant to the County Election Board Secretary for the amount of the total county share of absentee counter compensation plus the amount underpaid for precinct official compensation.

The County Election Board Secretary then deposits the warrant in the County Election Board Special Depository Account, and subsequently, issues individual vouchers in the appropriate amounts to compensate for underpayments to precinct officials and absentee counters.

Overpayments

Any overpayments prepaid for precinct official compensation should be noted on the purchase order for the county's share of compensation for absentee counters, which is submitted to the County Clerk following the election.

If the **overpayment amount is less than the amount due**, the overpayment is deducted from the amount due and the County Clerk then issues a warrant for the remaining amount to the County Election Board Secretary for deposit in the County Election Board Special Depository Account. The County Election Board Secretary then issues individual vouchers in the appropriate amounts to the absentee counters.

If the **overpayment amount is more than the amount due** on the purchase order, the County Election Board Secretary must deduct the amount due for absentee counters from the amount overpaid by the county. The secretary then issues a voucher from the special depository account to the Board of County Commissioners for the

remaining overpayment and attaches it to the claim form. The County Clerk deposits the voucher in the county's general fund.

An **absentee counter's claim** must be prepared by the County Election Board Secretary after an election and submitted to the Board of County Commissioners for signature on the next Monday following the election on Tuesday. No later than the following Friday, the white, yellow, and green copies of the absentee counter's claim must be mailed to the State Election Board. The blue copy is sent to the County Clerk. When the county receives the warrant from the State for compensation of the absentee counters, the Board of County Commissioners turns the warrant over to the County Election Board Secretary for deposit. The county's share of compensation for absentee counters must be paid from the purchase order submitted by the secretary to the County Election Board Special Depository Account and the secretary issues vouchers to absentee counters.

The following is the proper procedure for paying all election expenses other than precinct official compensation:

- After an election, the County Election Board Secretary submits to the County Clerk a purchase order for all other election expenses except precinct official compensation. Each expense classification, such as polling places, should be listed on a single purchase order.

26 O.S. §, 2-129
26 O.S. §§, 3-105, 3-108
26 O.S.2000, §§ 2-129, 3-104

- The County Clerk pays these expenses from the County Election Board's general fund budget account in the same manner as any other claim.
- The County Clerk actually prepares and issues the various warrants for these expenses.

Handling Apportionments

At the close of each month, the County Treasurer totals all monies received according to the purpose for which they were received which is called apportionment. The County Treasurer presents the monthly Apportionment Report to the County Clerk who issues a Remittance Warrant to the treasurers of the respective cities, towns and school districts for the amounts indicated in the report. The County Clerk uses SA&I Form No. 2102 for Remittance Warrants issued for school districts, and SA&I Form No. 2101 for cities and towns.

NOTE: The County Clerk must not issue a Remittance Warrant to any treasurer of a city, town, or school district for whom a current bond or a Certificate of Municipal Order is not on file in the County Clerk's office.

68 O.S. § 2924

Keeping a Warrant Register

The County Clerk is required to keep a Warrant Register, which is a record of all warrants issued. The register should contain the following information:

- Warrant number
- Issue date
- Purchase order number
- Name of person to whom warrant is payable
- Warrant amount
- Interest paid *
- Amount paid by County Treasurer *
- Date warrant paid by County Treasurer *
- Date claimant receives warrant
- Claimant's signature if warrant is received in person

* These transactions are completed after the warrant is returned from the bank to the County Treasurer, and are placed in a daily County Treasurer's jacket and presented to the County Clerk.

At the end of each month, the County Clerk balances the Warrant Register against the County Treasurer's Warrant Register and the "warrants written" section of the Appropriation Ledger.

19 O.S. § 347
62 O.S. § 474

Lost or Mislaid Warrants or Vouchers

An individual or corporation who loses or misplaces a warrant or voucher must complete the appropriate sections of SA&I Form No. 176 or show evidence that a stop payment has been issued.

62 O.S. § 555

Unclaimed Warrants

Any issued county warrant that remains in the County Clerk's office unclaimed for one year from the issue date must be returned to the Board of County Commissioners and canceled.

19 O.S.2000, § 256

Making Official Cash Deposits

The County Clerk must deposit daily all monies collected with the County Treasurer. A day runs from noon to noon, 3:00 pm to 3:00 pm, or 10:00 am to 10:00 am, for a 24-hour period.

The County Clerk should follow these guidelines for making cash deposits:

19 O.S. § 682

- The County Clerk issues receipts for all monies collected on SA&I Form No. 204.
- If too much money is received, The County Clerk reimburses overpayments with an Official Depository Voucher. Bond money is disbursed by Official Depository Voucher after the Judge issues an order directing its reimbursement.
- After completing the receipts for Recording Instruments * and Documentary Tax Stamps, the County Clerk numbers the instrument and enters the amount of money in the Receiving Book in the column provided for that purpose. The County Clerk totals the Receiving Book at the end of each day.

  12 O.S. § 289

  * Instruments include but are not limited to the following documents: reports and approval of tax sales, divorce decrees, lease agreements, contracts, releases, final decrees, quit claim deeds, judgments, hospital liens, real estate, doctors' licenses, nurses' licenses, powers of attorney, lis pendens, mechanics liens, plats, mortgages, second mortgages, and tax deeds.
- At the end of the official day, the County Clerk balances the cash (including checks and vouchers) against the Receiving Book, receipts, and stamp machines for documentary tax stamps. (If a stamp machine is not used, the stamps should be hand counted.)
- The County Clerk enters daily in the Cash Book & Summary Report to County Commissioners and totals all receipts for recording instruments, chattels filed (UCC), Documentary Tax Stamps, and miscellaneous. A sample computerized version of the County Clerk's Cash Book &

Summary Report to County Commissioners (SA&I Form No. 213) is shown in Figure 15-1. The County Clerk prepares a deposit slip and delivers it, along with the cash, to the County Treasurer. A sample computerized Official Depository Ticket is shown in Figure 15-2.

- The County Treasurer, upon receiving the cash, certifies the receipt of the funds by signing the deposit slip. The County Clerk retains a copy of the deposit slip for permanent record.

Figure 15-1. Sample Computerized SA&I Form No. 213 - County Clerk's Cash Book & Summary Report to County Commissioners

County Clerk's Cashbook and Summary Report to the Payne County Commissioners

DATE	RE-CORDING	UCC	DOC STAMPS	COPIES	CERTIFI-CATIONS	POSTAGE	LIEN NOTICE	CHPAYMTS	JDGMTS		LIEN SEARCH	FICT. PTNRSHP	UGF	REFUNDS	OTHER	TOTALS
01/02/01	$1078.00	$40.00	$1614.75	$61.00			$6.00				$50.00			$12.00		$2861.75
01/03/01	$868.00	$10.00	$1248.75	$31.00			$12.00				$5.00					$2174.75
01/04/01	$547.00	$10.00	$332.25	$47.00		$3.00	$2.00							$8.00		$949.25
01/05/01	$713.00	$140.00	$429.75	$8.25		$3.00	$6.00				$10.00					$1310.00
01/08/01	$724.00	$150.00	$1105.50	$68.00									$100.00	$4.00		$2151.50
01/09/01	$334.00	$10.00	$781.50	$37.00												$1162.50
01/10/01	$422.00	$20.00	$222.00	$439.00							$65.00					$1168.00
01/11/01	$560.00	$60.00	$603.75	$43.00							$20.00			$10.00		$1296.75
01/12/01	$699.00	$30.00	$445.50	$18.00		$3.00	$6.00							$2.00		$1203.50
01/16/01	$762.00	$50.00	$273.00	$431.85	$2.00		$136.00	$376.00			$50.00					$2080.85
01/17/01	$485.00	$20.00	$186.75	$14.00		$3.00	$10.00	$32.00			$35.00					$785.75
01/18/01	$282.00		$327.00	$129.00			$2.00									$740.00
01/19/01	$754.00	$10.00	$702.00	$103.00							$55.00					$1624.00
01/22/01	$606.00	$140.00	$375.75	$86.00			$4.00									$1211.75
01/23/01	$542.00		$96.75	$36.00							$15.00					$689.75
01/24/01	$604.00	$100.00	$407.25	$427.00	$129.00											$1667.25
01/25/01	$444.00	$20.00	$314.25	$21.00				$38.00			$55.00			$18.00		$910.25
01/26/01	$422.00	$30.00	$121.50	$18.00							$5.00					$596.50
01/29/01	$882.00	$30.00	$1300.50	$41.00			$2.00				$40.00					$2295.50
01/30/01	$794.00	$20.00	$1357.50	$214.00			$8.00							$12.00		$2405.50
01/31/01	$908.00	$100.00	$156.00	$82.00			$28.00							$2.00		$1276.00
TOTALS	13430.00	$990.00	12402.00	$2355.10	$131.00	$12.00	$222.00	$446.00			$405.00		$100.00	$68.00		30561.10

RECONCILEMENT

Depository balance beginning of month $_____

ADD: Collections $_____

TOTAL $_____

SUBTRACT: Vouchers issued $_____

Depository balance end of month $_____

ADD: Vouchers outstanding $_____

SUBTRACT: Deposits in transit $_____

TREASURER'S BALANCE $_____

_____ 19___

County Clerk's Monthly Report for the Month of

_____ 19___

Approved By the Board of County Commissioners this

_____ day of _____ 19 ___

_____
Chairman

_____
Member

_____
Member

I, Sherri Schieffer, County Clerk of Payne County, hereby certify that this report is a true and correct statement of all fees received by my office for the month of _____ 19 ____, and the attached receipt is the receipt delivered to me by the County Teasurer for all fees being paid over to him on the _____ day of _____ 19 ____.

_____
County Clerk

by _____
Deputy

OFFICIAL DEPOSITORY TICKET

STATE OF OKLAHOMA,
PAYNE COUNTY

Deposit Ticket Number
789

TO THE COUNTY TREASURER:

The within list of Checks and Cash is to cover receipts of my office for the 22 day of February, 2001. SHERRI SCHIEFFER County Clerk

By Kathy Demaree, Deputy

	AMOUNTS
CASH & COIN	28.00

LIST OF CHECKS, DRAFTS, MONEY ORDERS,
OR CASHIER'S CHECKS

BY WHOM DRAWN	CHECK #	BANK DRAWN ON	
SNB	38889	SNB	$8.00
OCIERNAN &	15247	HOWARD BANK	$20.00
JACK BOYLES	1084	PAYNE COUNTY BANK	$15.50
AMERICAN	32110	VALENCIA BANK & TRUST	$8.00
CHAPARRAL ENERGY	89722	BANK ONE	$10.00
KIVELL RAYMENT	53249	BANK SOUTH	$8.00
SHAPIRO MARIANOS	100276	LASALLE BANK NA	$10.00
STUART BIOLCHINI	6959,6968	VALLEY NATIONAL BANK	$44.00
STUART BIOLCHINI	6959,6968	VALLEY NATIONAL BANK	$2.00
OKLA CLOSING &	94921	SNB	$207.75
DARREL	642;643	HERITAGE BANK	$30.00
DARREL	642;643	HERITAGE BANK	$13.50
TERRI R GROVE	6160	BANK NATIONAL ASSN	$20.00
DELBERT MATHESON	1457	GLENCOE STATE BANK	$26.00
SHIRLEY ANN	740	CARNEY STATE BANK	$10.00
STILLWATER	38899	SNB	$8.00
COMMUNITY ESCROW	9315,9294	SNB	$8.00
COMMUNITY ESCROW	9315,9294	SNB	$324.00
LOWELL A BARTO	8598	BANCFIRST	$22.00
SHEAN CATHERINE	441	EXCHANGE BANK & TRUST	$24.00
		Check Total:	$818.75
		TOTAL:	$846.75

Received the above aggregate $846.75, this the 22 day of February, 2001 and accredited the account of SHERRI SCHIEFFER

Account No. 1A

Register No. 201156

Bonita Stallen
County Treasurer

By Nichols, Deputy

Credit The Account Of SHERRI SCHIEFFER County Clerk

Figure 15-2. Sample Computerized Official Depository Ticket

Chapter Sixteen
Duties of the County Clerk:
Rules of Order

Sherri Schieffer (at computer), Payne County Clerk, at a Payne County Board of County Commissioners regular meeting.

Understanding the Reasons for 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. The best decisions come out of the fair and open discussion of interested, courteous, and reasonable informed officials and individual citizens. The code of parliamentary conduct developed over the centuries is a way to avoid wasted time and confusion and to allow all sides of the issue to be heard. In short, applying rules of order insure that the democratic process is working.

As secretary to various boards, the County Clerk (and Deputies) should be well informed on the correct manner of conducting meetings. Becoming familiar with the matters discussed in this chapter will help members of the County Clerk's office

professionally carry out assigned tasks and render valuable assistance to any county board.

Refer to Chapter Nine, *Duties of the County Clerk: Meetings, Publications, and Notices* for more information on conducting meetings in accordance with the Open Meeting Law in Oklahoma.

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.

Before the Meeting: Planning the Agenda

In addition to the required advance public notice, the board must display public notice showing the date, time, place, and agenda of the meeting at least 24 hours prior to any regular meeting.

The best way to expedite board meetings is to prepare for them ahead of time. Part of this preparation is drawing up an agenda, which lists the order of business for the meeting and includes the specific matters to be presented and considered. County officials and others who may have business with the board should submit those items by a specified deadline date scheduled a few days prior

to the meeting. In that way the agenda can be prepared, distributed to county officials in advance, and given to citizens who attend the meeting.

In addition, the County Clerk should provide copies of the previous meeting's minutes to the board before its next scheduled meeting. 25 O.S. 2000 § 311

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 it has been slightly adapted for 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 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 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 those items that were not known about or which could not have been reasonably foreseen prior to the time of the posting of the public notice. Posting a public notice does not preclude a board from considering at its regularly scheduled meeting any new business.

   25 O.S. 2000 § 311(A.9)

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. The beginning phrases should be underlined as shown or italicized.

Figure 16-1 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 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 16-2 shows a sample proclamation format.

11. Announcements

Members of boards, 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 majority consent. The Board of

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 _____, 20__.

Board of County Commissioners

_____ Chairman

_____ Member

_____ Member

Attest _____ County Clerk

Figure 16-1. Sample Resolution for Board of County Commissioners

Now, therefore, we the Board of County Commissioners * of _____

County, Oklahoma, do hereby proclaim _____

_____

_____

_____

_____

_____

_____

_____.

This proclamation is hereby adopted on the _____ day of _____, 20__.

Board of County Commissioners

_____ Chairman

_____ Member

_____ Member

Attest _____ County Clerk

* or "I, _____Chairman of the Board of County Commissioners.

Figure 16-2. Sample Proclamation Format for Board of County Commissioners

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. 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 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 that 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.

  NOTE: Roberts Rules of Order state that in a body of less than twelve persons, a motion does not require a second.

  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 proposing person 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.

- Debate or discussion

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

  NOTE: Some non-debatable 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, only the amendment process is considered at this point. If no other motion is offered, someone may call for the previous question or the chairman may ask for the vote. See Step 7.

- 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.

NOTE: Roberts Rules of Order state that in a body of less than twelve persons, a motion does not require a second.

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 of seconding and debating apply.

NOTE: 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 allowed.

- 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.

NOTE: Because votes must be recorded in the minutes, county boards should vote by roll call.

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.

Appendix A
Using the Oklahoma Statutes

Appendix A
Using the Oklahoma Statutes

Knowing how to find information in the *Oklahoma Statutes* is essential for county officers.

NOTE: For any questions on how to interpret a statute or law, the county officer 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, 1991* contains all the laws passed from statehood up to and including the 1991 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, you need either the date of passage or the number of the Bill, 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, you would 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

Tables

The tables in the index help you locate a statute when you only know the session law date and number. For example, to find the

location of the session law "laws 1970, C. 110§1" in the *Oklahoma Statutes, 1991,* you would locate the table for "laws 1970" under the major heading "session laws 1931-1991." The table will read as follows:

Laws 1970

Chap.	Sec.	Title	Sec.
110	---- 1 ----	19 ---	138.4

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:

Title	Page
1. Abstracting	187
2. Agriculture	192
3. Aircraft and Airports	412

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 that 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 you only need to know the Title and section number. 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:

Chapter	Section
1. Status and Powers of Counties	1
2. Creation and Alteration of Counties	11
3. Assets and Liabilities Among	61

Constitutional Counties

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

Sec.

1. Powers in General
2. Property of County
3. Powers of county Exercised by Board of Commissioners

The symbol designating a section in the *Statutes* is §. Therefore, Title 19, of the 1991 *Oklahoma Statutes,* section 116 is written 19 O.S. §116. *Statutes* from the 1991 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.1998, §116 to show that the law must be looked up in the most recent *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
  Laws 1980, C. 302, §2, eff. July 1, 1980.

  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
Fee Schedules

County Clerk's Fee Schedule
March 2002

Function	Statute Reference	Fee
Filing and recording Co-Operative Agriculture or Horticulture Articles of Association	2 O.S. § 350	.50
Filing and recording Amendments of Articles of Association	2 O.S. § 350	.50
Filing and recording Report of Proceedings of Co-Operative Association	2 O.S. § 350	.50
Filing each Co-Operative Association contract	2 O.S. § 361p	.25
Filing each Co-Operative Association contract after the first that is substantially the same as the first	2 O.S. § 361p	.05
Filing Certificate of Co-Operative Association Contract Termination (same as Chattel Mortgages)	2 O.S. § 361p 12A O.S. § 1-9-525	10.00
Filing Airport Joint Zoning Board's Governing Rules and Regulations	3 O.S. § 103	No Charge
Filing and recording Lien on Offspring Certificate	4 O.S. § 197	.10/ 100 words
Filing Statement of Judgment	12 O.S. § 1770	8.00
Filing each additional page of Statement of Judgment	28 O.S. § 32	2.00
Filing Certificate of (Judgment) Release	28 O.S. § 32	8.00
Filing each additional page of (Judgment) Release	28 O.S. § 32	2.00
Filing and indexing a Termination Statement	12A O.S. § 1-9-525	No Charge
Responding to a request for information from the local filing office in any medium, including issuing a certificate showing whether any financing statement naming a particular debtor is on file NOTE: For former Article 9 records only	12A O.S. § 1-9-710(d)	10.00/ per debtor
Furnishing certified copies of any former Article 9 record	12A O.S. § 1-9-710(d)	1.00/pg
Recording Plats of special District (one block or less)	16 O.S. § 16.1	10.00
Recording Plats of Special District (more than one block)	28 O.S. § 32	25.00
Releasing public record information over the telephone (includes former Article 9 information requests)	19 O.S. § 264 12A O.S. § 1-9-525	3.00
Recording and filing Instruments and Deeds under the direction of the Board of Directors of Sewer Improvement Districts	19 O.S. § 897	No Charge
Administering oaths or giving certificates required for procuring payment or pension for discharged military	28 O.S. § 5	No Charge

County Clerk's Fee Schedule (Continued)
March 2002

Function	Statute Reference	Fee
Recording each instrument (Record Preservation Fee)	28 O.S. § 32.C	5.00
Recording first page of Deeds, Mortgages and other instruments	28 O.S. § 32	8.00
Recording each additional page (after the first page) of Deeds, Mortgages, and other instruments	28 O.S. § 32	2.00
Recording first page of original financing statements filed in the real estate records of local filing offices	28 O.S. § 32 12A O.S. § 1-9-525(e)	8.00
Recording each additional page (after the first page) of original financing statements filed in the real estate records of local filing offices	28 O.S. § 32 12A O.S. § 1-9-525(e)	2.00
Recording the first page of deeds, mortgages, and any other instruments that are nonconforming	28 O.S. § 32 19 O.S. § 298 (C)	25.00
Recording each additional page of deeds, mortgages, and any other instruments that are nonconforming	28 O.S. § 32 19 O.S. § 298 (C)	10.00
Furnishing hard copies of microfilmed records to bonded abstractors	28 O.S. § 32	1.00/pg
Furnishing photocopies of photographic records, typed scripts, or printed records	28 O.S. § 32	1.00/pg
Recording a plat of one block or less	28 O.S. § 32	10.00
Recording a plat of more than one block	28 O.S. § 32	25.00
Certifying any copy	28 O.S. § 32	1.00/pg
Recording an assignment of Tax Sale Certificate to be paid by the party purchasing	28 O.S. § 32	5.00
Recording any mark or brand and giving a certificate for it	28 O.S. § 32	5.00
Recording each certificate for estrays and forwarding the description of the certificate as required by law	28 O.S. § 5	1.00
Recording and filing mechanics and materialmens liens which includes release of the liens	28 O.S. § 32	10.00
Recording and filing each additional attached page or exhibit, including proof of publication, of mechanics and materialmens liens which includes release of the liens	28 O.S. § 32	2.00
Preparing and mailing notice of mechanics' or materialmens lien	28 O.S. § 32	8.00
Recording and filing Sole Proprietorships	28 O.S. § 32	5.00
Recording and filing each additional attached page, including proof of publication of Sole Proprietorships	28 O.S. § 32	2.00
Recording and filing fictitious name certificates	28 O.S. § 32	5.00

County Clerk's Fee Schedule (Continued)
March 2002

Function	Statute Reference	Fee
Verifying signatures required by law to be filed with Oklahoma, the United States or their agencies	28 O.S. § 36	No Charge
Furnishing notice of mechanics or materialmens lien	42 O.S. § 143.1 28 O.S. § 32	8.00
Discharging mechanics or materialmens lien	42 O.S. § 147.1	125% of Lien Claim, or Surety bond of 125%
Furnishing notice of Mechanics or materialmens lien discharge (cost of filing and mailing)	42 O.S. § 147.1	5.00
Releasing a mortgage (and other instruments, inferred)	42 O.S. § 147.1	8.00
Filing and recording public land instrument vesting title right or interest in lands or mineral rights in Commissioners of Land Office	64 O.S. § 153.1	.75/ $500 sold
Providing Documentary Stamps for Deed instruments by which lands, tenements, or realty sold for over $100 must be granted, assigned, transferred, or otherwise conveyed	68 O.S. § 3201	.75/ $500 sold
Filing each notice of Federal Tax Lien or certificate of notice effecting the lien if the original IRS notice was filed prior to July 1, 2001. (The filing fee includes fees for any subsequent filings.)	68 O.S. § 3406	10.00
Filing each notice of Federal Tax Lien or certificate of notice effecting the lien if the original IRS notice was filed after July 1, 2001. (Any subsequent filings are also $10.00)	68 O.S. § 3406	10.00/per filing
Providing certificate showing Federal Tax Lien is on file	68 O.S. § 3405	1.00
Providing copy of Notice of Federal Tax Lien or notice of certificate affecting a Federal Tax Lien	68 O.S. § 3405	1.00/ per page
Filing and recording Conservancy District Corporation papers	82 O.S. § 546	2.00
Filing, recording, indexing any instrument in favor of a Conservancy District	27A O.S. § 3-2-102	No Charge
Furnishing copies of certified instruments in favor of a Conservancy District	27A O.S. § 3-2-102	No Charge
Furnishing execution bearing the filing stamp of the county Court Clerk	12 O.S. § 759	No Charge
Filing property bail bond	59 O.S. § 1324	8.00
Filing each additional attached page of property bail bonds	59 O.S. § 1324	2.00
Sending certified notice of property bail bond	59 O.S. § 1324	8.00
Filing physicians lien	28 O.S. §§ 32-11(A), 32-11(C)	10.00
Filing each additional attached page of physicians lien	28 O.S. §§ 32-11(A), 32-11(C)	2.00

County Clerk's Fee Schedule (Continued)
March 2002

Function	Statute Reference	Fee
Filing insurance agent lien	28 O.S. §§ 32-11(A), 32-11(C)	10.00
Filing each additional attached page of insurance agent lien	28 O.S. §§ 32-11(A), 32-11(C)	2.00
Filing and providing copies for any state agency or other state governmental entity	19 O.S. § 266	May charge usual and customary fees
Filing and providing copies for child support enforcement offices operated by or for the benefit of the Oklahoma Department of Human Services' Child Support Enforcement Division. **NOTE: The County Clerk can not charge any fees or costs of any kind to such offices, the Division, or the Department**	19 O.S. § 266 28 O.S. § 32.E	No Charge
Filing and providing copies for Rural Water Districts organized pursuant to 82 O.S. § 1324.1	19 O.S. § 266	No Charge

Oklahoma Documentary Stamp Fee Chart

Consideration Minimum	Consideration Maximum	Document Stamp	Consideration Minimum	Consideration Maximum	Document Stamp
101	500	$ 0.75	24,001	24,500	$ 36.75
501	1,000	$ 1.50	24,501	25,000	$ 37.50
1,001	1,500	$ 2.25	25,001	25,500	$ 38.25
1,501	2,000	$ 3.00	25,501	26,000	$ 39.00
2,001	2,500	$ 3.75	26,001	26,500	$ 39.75
2,501	3,000	$ 4.50	26,501	27,000	$ 40.50
3,001	3,500	$ 5.25	27,001	27,500	$ 41.25
3,501	4,000	$ 6.00	27,501	28,000	$ 42.00
4,001	4,500	$ 6.75	28,001	28,500	$ 42.75
4,501	5,000	$ 7.50	28,501	29,000	$ 43.50
5,001	5,500	$ 8.25	29,001	29,500	$ 44.25
5,501	6,000	$ 9.00	29,501	30,000	$ 45.00
6,001	6,500	$ 9.75	30,001	30,500	$ 45.75
6,501	7,000	$ 10.50	30,501	31,000	$ 46.50
7,001	7,500	$ 11.25	31,001	31,500	$ 47.25
7,501	8,000	$ 12.00	31,501	32,000	$ 48.00
8,001	8,500	$ 12.75	32,001	32,500	$ 48.75
8,501	9,000	$ 13.50	32,501	33,000	$ 49.50
9,001	9,500	$ 14.25	33,001	33,500	$ 50.25
9,501	10,000	$ 15.00	33,501	34,000	$ 51.00
10,001	10,500	$ 15.75	34,001	34,500	$ 51.75
10,501	11,000	$ 16.50	34,501	35,000	$ 52.50
11,001	11,500	$ 17.25	35,001	35,500	$ 53.25
11,501	12,000	$ 18.00	35,501	36,000	$ 54.00
12,001	12,500	$ 18.75	36,001	36,500	$ 54.75
12,501	13,000	$ 19.50	36,501	37,000	$ 55.50
13,001	13,500	$ 20.25	37,001	37,500	$ 56.25
13,501	14,000	$ 21.00	37,501	38,000	$ 57.00
14,001	14,500	$ 21.75	38,001	38,500	$ 57.75
14,501	15,000	$ 22.50	38,501	39,000	$ 58.50
15,001	15,500	$ 23.25	39,001	39,500	$ 59.25
15,501	16,000	$ 24.00	39,501	40,000	$ 60.00
16,001	16,500	$ 24.75	40,001	40,500	$ 60.75
16,501	17,000	$ 25.50	40,501	41,000	$ 61.50
17,001	17,500	$ 26.25	41,001	41,500	$ 62.25
17,501	18,000	$ 27.00	41,501	42,000	$ 63.00
18,001	18,500	$ 27.75	42,001	42,500	$ 63.75
18,501	19,000	$ 28.50	42,501	43,000	$ 64.50
19,001	19,500	$ 29.25	43,001	43,500	$ 65.25
19,501	20,000	$ 30.00	43,501	44,000	$ 66.00
20,001	20,500	$ 30.75	44,001	44,500	$ 66.75
20,501	21,000	$ 31.50	44,501	45,000	$ 67.50
21,001	21,500	$ 32.25	45,001	45,500	$ 68.25
21,501	22,000	$ 33.00	45,501	46,000	$ 69.00
22,001	22,500	$ 33.75	46,001	46,500	$ 69.75
22,501	23,000	$ 34.50	46,501	47,000	$ 70.50
23,001	23,500	$ 35.25	47,001	47,500	$ 71.25
23,501	24,000	$ 36.00	47,501	48,000	$ 72.00

48,001	48,500	$	72.75	71,501	72,000	$	108.00
48,501	49,000	$	73.50	72,001	72,500	$	108.75
49,001	49,500	$	74.25	72,501	73,000	$	109.50
49,501	50,000	$	75.00	73,001	73,500	$	110.25
50,001	50,500	$	75.75	73,501	74,000	$	111.00
50,501	51,000	$	76.50	74,001	74,500	$	111.75
51,001	51,500	$	77.25	74,501	75,000	$	112.50
51,501	52,000	$	78.00	75,001	75,500	$	113.25
52,001	52,500	$	78.75	75,501	76,000	$	114.00
52,501	53,000	$	79.50	76,001	76,500	$	114.75
53,001	53,500	$	80.25	76,501	77,000	$	115.50
53,501	54,000	$	81.00	77,001	77,500	$	116.25
54,001	54,500	$	81.75	77,501	78,000	$	117.00
54,501	55,000	$	82.50	78,001	78,500	$	117.75
55,001	55,500	$	83.25	78,501	79,000	$	118.50
55,501	56,000	$	84.00	79,001	79,500	$	119.25
56,001	56,500	$	84.75	79,501	80,000	$	120.00
56,501	57,000	$	85.50	80,001	80,500	$	120.75
57,001	57,500	$	86.25	80,501	81,000	$	121.50
57,501	58,000	$	87.00	81,001	81,500	$	122.25
58,001	58,500	$	87.75	81,501	82,000	$	123.00
58,501	59,000	$	88.50	82,001	82,500	$	123.75
59,001	59,500	$	89.25	82,501	83,000	$	124.50
59,501	60,000	$	90.00	83,001	83,500	$	125.25
60,001	60,500	$	90.75	83,501	84,000	$	126.00
60,501	61,000	$	91.50	84,001	84,500	$	126.75
61,001	61,500	$	92.25	84,501	85,000	$	127.50
61,501	62,000	$	93.00	85,001	85,500	$	128.25
62,001	62,500	$	93.75	85,501	86,000	$	129.00
62,501	63,000	$	94.50	86,001	86,500	$	129.75
63,001	63,500	$	95.25	86,501	87,000	$	130.50
63,501	64,000	$	96.00	87,001	87,500	$	131.25
64,001	64,500	$	96.75	87,501	88,000	$	132.00
64,501	65,000	$	97.50	88,001	88,500	$	132.75
65,001	65,500	$	98.25	88,501	89,000	$	133.50
65,501	66,000	$	99.00	89,001	89,500	$	134.25
66,001	66,500	$	99.75	89,501	90,000	$	135.00
66,501	67,000	$	100.50	90,001	90,500	$	135.75
67,001	67,500	$	101.25	90,501	91,000	$	136.50
67,501	68,000	$	102.00	91,001	91,500	$	137.25
68,001	68,500	$	102.75	91,501	92,000	$	138.00
68,501	69,000	$	103.50	92,001	92,500	$	138.75
69,001	69,500	$	104.25	92,501	93,000	$	139.50
69,501	70,000	$	105.00	93,001	93,500	$	140.25
70,001	70,500	$	105.75	93,501	94,000	$	141.00
70,501	71,000	$	106.50	94,001	94,500	$	141.75
71,001	71,500	$	107.25	94,501	95,000	$	142.50

95,001	95,500	$	143.25	118,501	119,000	$	178.50
95,501	96,000	$	144.00	119,001	119,500	$	179.25
96,001	96,500	$	144.75	119,501	120,000	$	180.00
96,501	97,000	$	145.50	120,001	120,500	$	180.75
97,001	97,500	$	146.25	120,501	121,000	$	181.50
97,501	98,000	$	147.00	121,001	121,500	$	182.25
98,001	98,500	$	147.75	121,501	122,000	$	183.00
98,501	99,000	$	148.50	122,001	122,500	$	183.75
99,001	99,500	$	149.25	122,501	123,000	$	184.50
99,501	100,000	$	150.00	123,001	123,500	$	185.25
100,001	100,500	$	150.75	123,501	124,000	$	186.00
100,501	101,000	$	151.50	124,001	124,500	$	186.75
101,001	101,500	$	152.25	124,501	125,000	$	187.50
101,501	102,000	$	153.00	125,001	125,500	$	188.25
102,001	102,500	$	153.75	125,501	126,000	$	189.00
102,501	103,000	$	154.50	126,001	126,500	$	189.75
103,001	103,500	$	155.25	126,501	127,000	$	190.50
103,501	104,000	$	156.00	127,001	127,500	$	191.25
104,001	104,500	$	156.75	127,501	128,000	$	192.00
104,501	105,000	$	157.50	128,001	128,500	$	192.75
105,001	105,500	$	158.25	128,501	129,000	$	193.50
105,501	106,000	$	159.00	129,001	129,500	$	194.25
106,001	106,500	$	159.75	129,501	130,000	$	195.00
106,501	107,000	$	160.50	130,001	130,500	$	195.75
107,001	107,500	$	161.25	130,501	131,000	$	196.50
107,501	108,000	$	162.00	131,001	131,500	$	197.25
108,001	108,500	$	162.75	131,501	132,000	$	198.00
108,501	109,000	$	163.50	132,001	132,500	$	198.75
109,001	109,500	$	164.25	132,501	133,000	$	199.50
109,501	110,000	$	165.00	133,001	133,500	$	200.25
110,001	110,500	$	165.75	133,501	134,000	$	201.00
110,501	111,000	$	166.50	134,001	134,500	$	201.75
111,001	111,500	$	167.25	134,501	135,000	$	202.50
111,501	112,000	$	168.00	135,001	135,500	$	203.25
112,001	112,500	$	168.75	135,501	136,000	$	204.00
112,501	113,000	$	169.50	136,001	136,500	$	204.75
113,001	113,500	$	170.25	136,501	137,000	$	205.50
113,501	114,000	$	171.00	137,001	137,500	$	206.25
114,001	114,500	$	171.75	137,501	138,000	$	207.00
114,501	115,000	$	172.50	138,001	138,500	$	207.75
115,001	115,500	$	173.25	138,501	139,000	$	208.50
115,501	116,000	$	174.00	139,001	139,500	$	209.25
116,001	116,500	$	174.75	139,501	140,000	$	210.00
116,501	117,000	$	175.50	140,001	140,500	$	210.75
117,001	117,500	$	176.25	140,501	141,000	$	211.50
117,501	118,000	$	177.00	141,001	141,500	$	212.25
118,001	118,500	$	177.75	141,501	142,000	$	213.00

142,001	142,500	$	213.75
142,501	143,000	$	214.50
143,001	143,500	$	215.25
143,501	144,000	$	216.00
144,001	144,500	$	216.75
144,501	145,000	$	217.50
145,001	145,500	$	218.25
145,501	146,000	$	219.00
146,001	146,500	$	219.75
146,501	147,000	$	220.50
147,001	147,500	$	221.25
147,501	148,000	$	222.00
148,001	148,500	$	222.75
148,501	149,000	$	223.50
149,001	149,500	$	224.25
149,501	150,000	$	225.00
150,001	150,500	$	225.75
150,501	151,000	$	226.50
151,001	151,500	$	227.25
151,501	152,000	$	228.00
152,001	152,500	$	228.75
152,501	153,000	$	229.50
153,001	153,500	$	230.25
153,501	154,000	$	231.00
154,001	154,500	$	231.75
154,501	155,000	$	232.50
155,001	155,500	$	233.25
155,501	156,000	$	234.00
156,001	156,500	$	234.75
156,501	157,000	$	235.50
157,001	157,500	$	236.25
157,501	158,000	$	237.00
158,001	158,500	$	237.75
158,501	159,000	$	238.50
159,001	159,500	$	239.25
159,501	160,000	$	240.00
160,001	160,500	$	240.75
160,501	161,000	$	241.50
161,001	161,500	$	242.25
161,501	162,000	$	243.00
162,001	162,500	$	243.75
162,501	163,000	$	244.50
163,001	163,500	$	245.25
163,501	164,000	$	246.00
164,001	164,500	$	246.75
164,501	165,000	$	247.50
165,001	165,500	$	248.25
165,501	166,000	$	249.00
166,001	166,500	$	249.75
166,501	167,000	$	250.50
167,001	167,500	$	251.25
167,501	168,000	$	252.00
168,001	168,500	$	252.75
168,501	169,000	$	253.50
169,001	169,500	$	254.25
169,501	170,000	$	255.00
170,001	170,500	$	255.75
170,501	171,000	$	256.50
171,001	171,500	$	257.25
171,501	172,000	$	258.00
172,001	172,500	$	258.75
172,501	173,000	$	259.50
173,001	173,500	$	260.25
173,501	174,000	$	261.00
174,001	174,500	$	261.75
174,501	175,000	$	262.50
175,001	175,500	$	263.25
175,501	176,000	$	264.00
176,001	176,500	$	264.75
176,501	177,000	$	265.50
177,001	177,500	$	266.25
177,501	178,000	$	267.00
178,001	178,500	$	267.75
178,501	179,000	$	268.50
179,001	179,500	$	269.25
179,501	180,000	$	270.00
180,001	180,500	$	270.75
180,501	181,000	$	271.50
181,001	181,500	$	272.25
181,501	182,000	$	273.00
182,001	182,500	$	273.75
182,501	183,000	$	274.50
183,001	183,500	$	275.25
183,501	184,000	$	276.00
184,001	184,500	$	276.75
184,501	185,000	$	277.50
185,001	185,500	$	278.25
185,501	186,000	$	279.00
186,001	186,500	$	279.75
186,501	187,000	$	280.50
187,001	187,500	$	281.25
187,501	188,000	$	282.00
188,001	188,500	$	282.75
188,501	189,000	$	283.50

189,001	189,500 $	284.25	212,501	213,000 $	319.50
189,501	190,000 $	285.00	213,001	213,500 $	320.25
190,001	190,500 $	285.75	213,501	214,000 $	321.00
190,501	191,000 $	286.50	214,001	214,500 $	321.75
191,001	191,500 $	287.25	214,501	215,000 $	322.50
191,501	192,000 $	288.00	215,001	215,500 $	323.25
192,001	192,500 $	288.75	215,501	216,000 $	324.00
192,501	193,000 $	289.50	216,001	216,500 $	324.75
193,001	193,500 $	290.25	216,501	217,000 $	325.50
193,501	194,000 $	291.00	217,001	217,500 $	326.25
194,001	194,500 $	291.75	217,501	218,000 $	327.00
194,501	195,000 $	292.50	218,001	218,500 $	327.75
195,001	195,500 $	293.25	218,501	219,000 $	328.50
195,501	196,000 $	294.00	219,001	219,500 $	329.25
196,001	196,500 $	294.75	219,501	220,000 $	330.00
196,501	197,000 $	295.50	220,001	220,500 $	330.75
197,001	197,500 $	296.25	220,501	221,000 $	331.50
197,501	198,000 $	297.00	221,001	221,500 $	332.25
198,001	198,500 $	297.75	221,501	222,000 $	333.00
198,501	199,000 $	298.50	222,001	222,500 $	333.75
199,001	199,500 $	299.25	222,501	223,000 $	334.50
199,501	200,000 $	300.00	223,001	223,500 $	335.25
200,001	200,500 $	300.75	223,501	224,000 $	336.00
200,501	201,000 $	301.50	224,001	224,500 $	336.75
201,001	201,500 $	302.25	224,501	225,000 $	337.50
201,501	202,000 $	303.00	225,001	225,500 $	338.25
202,001	202,500 $	303.75	225,501	226,000 $	339.00
202,501	203,000 $	304.50	226,001	226,500 $	339.75
203,001	203,500 $	305.25	226,501	227,000 $	340.50
203,501	204,000 $	306.00	227,001	227,500 $	341.25
204,001	204,500 $	306.75	227,501	228,000 $	342.00
204,501	205,000 $	307.50	228,001	228,500 $	342.75
205,001	205,500 $	308.25	228,501	229,000 $	343.50
205,501	206,000 $	309.00	229,001	229,500 $	344.25
206,001	206,500 $	309.75	229,501	230,000 $	345.00
206,501	207,000 $	310.50	230,001	230,500 $	345.75
207,001	207,500 $	311.25	230,501	231,000 $	346.50
207,501	208,000 $	312.00	231,001	231,500 $	347.25
208,001	208,500 $	312.75	231,501	232,000 $	348.00
208,501	209,000 $	313.50	232,001	232,500 $	348.75
209,001	209,500 $	314.25	232,501	233,000 $	349.50
209,501	210,000 $	315.00	233,001	233,500 $	350.25
210,001	210,500 $	315.75	233,501	234,000 $	351.00
210,501	211,000 $	316.50	234,001	234,500 $	351.75
211,001	211,500 $	317.25	234,501	235,000 $	352.50
211,501	212,000 $	318.00	235,001	235,500 $	353.25
212,001	212,500 $	318.75	235,501	236,000 $	354.00

236,001	236,500	$	354.75	259,501	260,000	$	390.00
236,501	237,000	$	355.50	260,001	260,500	$	390.75
237,001	237,500	$	356.25	260,501	261,000	$	391.50
237,501	238,000	$	357.00	261,001	261,500	$	392.25
238,001	238,500	$	357.75	261,501	262,000	$	393.00
238,501	239,000	$	358.50	262,001	262,500	$	393.75
239,001	239,500	$	359.25	262,501	263,000	$	394.50
239,501	240,000	$	360.00	263,001	263,500	$	395.25
240,001	240,500	$	360.75	263,501	264,000	$	396.00
240,501	241,000	$	361.50	264,001	264,500	$	396.75
241,001	241,500	$	362.25	264,501	265,000	$	397.50
241,501	242,000	$	363.00	265,001	265,500	$	398.25
242,001	242,500	$	363.75	265,501	266,000	$	399.00
242,501	243,000	$	364.50	266,001	266,500	$	399.75
243,001	243,500	$	365.25	266,501	267,000	$	400.50
243,501	244,000	$	366.00	267,001	267,500	$	401.25
244,001	244,500	$	366.75	267,501	268,000	$	402.00
244,501	245,000	$	367.50	268,001	268,500	$	402.75
245,001	245,500	$	368.25	268,501	269,000	$	403.50
245,501	246,000	$	369.00	269,001	269,500	$	404.25
246,001	246,500	$	369.75	269,501	270,000	$	405.00
246,501	247,000	$	370.50	270,001	270,500	$	405.75
247,001	247,500	$	371.25	270,501	271,000	$	406.50
247,501	248,000	$	372.00	271,001	271,500	$	407.25
248,001	248,500	$	372.75	271,501	272,000	$	408.00
248,501	249,000	$	373.50	272,001	272,500	$	408.75
249,001	249,500	$	374.25	272,501	273,000	$	409.50
249,501	250,000	$	375.00	273,001	273,500	$	410.25
250,001	250,500	$	375.75	273,501	274,000	$	411.00
250,501	251,000	$	376.50	274,001	274,500	$	411.75
251,001	251,500	$	377.25	274,501	275,000	$	412.50
251,501	252,000	$	378.00	275,001	275,500	$	413.25
252,001	252,500	$	378.75	275,501	276,000	$	414.00
252,501	253,000	$	379.50	276,001	276,500	$	414.75
253,001	253,500	$	380.25	276,501	277,000	$	415.50
253,501	254,000	$	381.00	277,001	277,500	$	416.25
254,001	254,500	$	381.75	277,501	278,000	$	417.00
254,501	255,000	$	382.50	278,001	278,500	$	417.75
255,001	255,500	$	383.25	278,501	279,000	$	418.50
255,501	256,000	$	384.00	279,001	279,500	$	419.25
256,001	256,500	$	384.75	279,501	280,000	$	420.00
256,501	257,000	$	385.50	280,001	280,500	$	420.75
257,001	257,500	$	386.25	280,501	281,000	$	421.50
257,501	258,000	$	387.00	281,001	281,500	$	422.25
258,001	258,500	$	387.75	281,501	282,000	$	423.00
258,501	259,000	$	388.50	282,001	282,500	$	423.75
259,001	259,500	$	389.25	282,501	283,000	$	424.50

283,001	283,500	$	425.25	306,501	307,000	$	460.50
283,501	284,000	$	426.00	307,001	307,500	$	461.25
284,001	284,500	$	426.75	307,501	308,000	$	462.00
284,501	285,000	$	427.50	308,001	308,500	$	462.75
285,001	285,500	$	428.25	308,501	309,000	$	463.50
285,501	286,000	$	429.00	309,001	309,500	$	464.25
286,001	286,500	$	429.75	309,501	310,000	$	465.00
286,501	287,000	$	430.50	310,001	310,500	$	465.75
287,001	287,500	$	431.25	310,501	311,000	$	466.50
287,501	288,000	$	432.00	311,001	311,500	$	467.25
288,001	288,500	$	432.75	311,501	312,000	$	468.00
288,501	289,000	$	433.50	312,001	312,500	$	468.75
289,001	289,500	$	434.25	312,501	313,000	$	469.50
289,501	290,000	$	435.00	313,001	313,500	$	470.25
290,001	290,500	$	435.75	313,501	314,000	$	471.00
290,501	291,000	$	436.50	314,001	314,500	$	471.75
291,001	291,500	$	437.25	314,501	315,000	$	472.50
291,501	292,000	$	438.00	315,001	315,500	$	473.25
292,001	292,500	$	438.75	315,501	316,000	$	474.00
292,501	293,000	$	439.50	316,001	316,500	$	474.75
293,001	293,500	$	440.25	316,501	317,000	$	475.50
293,501	294,000	$	441.00	317,001	317,500	$	476.25
294,001	294,500	$	441.75	317,501	318,000	$	477.00
294,501	295,000	$	442.50	318,001	318,500	$	477.75
295,001	295,500	$	443.25	318,501	319,000	$	478.50
295,501	296,000	$	444.00	319,001	319,500	$	479.25
296,001	296,500	$	444.75	319,501	320,000	$	480.00
296,501	297,000	$	445.50	320,001	320,500	$	480.75
297,001	297,500	$	446.25	320,501	321,000	$	481.50
297,501	298,000	$	447.00	321,001	321,500	$	482.25
298,001	298,500	$	447.75	321,501	322,000	$	483.00
298,501	299,000	$	448.50	322,001	322,500	$	483.75
299,001	299,500	$	449.25	322,501	323,000	$	484.50
299,501	300,000	$	450.00	323,001	323,500	$	485.25
300,001	300,500	$	450.75	323,501	324,000	$	486.00
300,501	301,000	$	451.50	324,001	324,500	$	486.75
301,001	301,500	$	452.25	324,501	325,000	$	487.50
301,501	302,000	$	453.00	325,001	325,500	$	488.25
302,001	302,500	$	453.75	325,501	326,000	$	489.00
302,501	303,000	$	454.50	326,001	326,500	$	489.75
303,001	303,500	$	455.25	326,501	327,000	$	490.50
303,501	304,000	$	456.00	327,001	327,500	$	491.25
304,001	304,500	$	456.75	327,501	328,000	$	492.00
304,501	305,000	$	457.50	328,001	328,500	$	492.75
305,001	305,500	$	458.25	328,501	329,000	$	493.50
305,501	306,000	$	459.00	329,001	329,500	$	494.25
306,001	306,500	$	459.75	329,501	330,000	$	495.00

330,001	330,500	$ 495.75	353,501	354,000	$ 531.00
330,501	331,000	$ 496.50	354,001	354,500	$ 531.75
331,001	331,500	$ 497.25	354,501	355,000	$ 532.50
331,501	332,000	$ 498.00	355,001	355,500	$ 533.25
332,001	332,500	$ 498.75	355,501	356,000	$ 534.00
332,501	333,000	$ 499.50	356,001	356,500	$ 534.75
333,001	333,500	$ 500.25	356,501	357,000	$ 535.50
333,501	334,000	$ 501.00	357,001	357,500	$ 536.25
334,001	334,500	$ 501.75	357,501	358,000	$ 537.00
334,501	335,000	$ 502.50	358,001	358,500	$ 537.75
335,001	335,500	$ 503.25	358,501	359,000	$ 538.50
335,501	336,000	$ 504.00	359,001	359,500	$ 539.25
336,001	336,500	$ 504.75	359,501	360,000	$ 540.00
336,501	337,000	$ 505.50	360,001	360,500	$ 540.75
337,001	337,500	$ 506.25	360,501	361,000	$ 541.50
337,501	338,000	$ 507.00	361,001	361,500	$ 542.25
338,001	338,500	$ 507.75	361,501	362,000	$ 543.00
338,501	339,000	$ 508.50	362,001	362,500	$ 543.75
339,001	339,500	$ 509.25	362,501	363,000	$ 544.50
339,501	340,000	$ 510.00	363,001	363,500	$ 545.25
340,001	340,500	$ 510.75	363,501	364,000	$ 546.00
340,501	341,000	$ 511.50	364,001	364,500	$ 546.75
341,001	341,500	$ 512.25	364,501	365,000	$ 547.50
341,501	342,000	$ 513.00	365,001	365,500	$ 548.25
342,001	342,500	$ 513.75	365,501	366,000	$ 549.00
342,501	343,000	$ 514.50	366,001	366,500	$ 549.75
343,001	343,500	$ 515.25	366,501	367,000	$ 550.50
343,501	344,000	$ 516.00	367,001	367,500	$ 551.25
344,001	344,500	$ 516.75	367,501	368,000	$ 552.00
344,501	345,000	$ 517.50	368,001	368,500	$ 552.75
345,001	345,500	$ 518.25	368,501	369,000	$ 553.50
345,501	346,000	$ 519.00	369,001	369,500	$ 554.25
346,001	346,500	$ 519.75	369,501	370,000	$ 555.00
346,501	347,000	$ 520.50	370,001	370,500	$ 555.75
347,001	347,500	$ 521.25	370,501	371,000	$ 556.50
347,501	348,000	$ 522.00	371,001	371,500	$ 557.25
348,001	348,500	$ 522.75	371,501	372,000	$ 558.00
348,501	349,000	$ 523.50	372,001	372,500	$ 558.75
349,001	349,500	$ 524.25	372,501	373,000	$ 559.50
349,501	350,000	$ 525.00	373,001	373,500	$ 560.25
350,001	350,500	$ 525.75	373,501	374,000	$ 561.00
350,501	351,000	$ 526.50	374,001	374,500	$ 561.75
351,001	351,500	$ 527.25	374,501	375,000	$ 562.50
351,501	352,000	$ 528.00	375,001	375,500	$ 563.25
352,001	352,500	$ 528.75	375,501	376,000	$ 564.00
352,501	353,000	$ 529.50	376,001	376,500	$ 564.75
353,001	353,500	$ 530.25	376,501	377,000	$ 565.50

377,001	377,500	$	566.25	400,501	401,000	$	601.50
377,501	378,000	$	567.00	401,001	401,500	$	602.25
378,001	378,500	$	567.75	401,501	402,000	$	603.00
378,501	379,000	$	568.50	402,001	402,500	$	603.75
379,001	379,500	$	569.25	402,501	403,000	$	604.50
379,501	380,000	$	570.00	403,001	403,500	$	605.25
380,001	380,500	$	570.75	403,501	404,000	$	606.00
380,501	381,000	$	571.50	404,001	404,500	$	606.75
381,001	381,500	$	572.25	404,501	405,000	$	607.50
381,501	382,000	$	573.00	405,001	405,500	$	608.25
382,001	382,500	$	573.75	405,501	406,000	$	609.00
382,501	383,000	$	574.50	406,001	406,500	$	609.75
383,001	383,500	$	575.25	406,501	407,000	$	610.50
383,501	384,000	$	576.00	407,001	407,500	$	611.25
384,001	384,500	$	576.75	407,501	408,000	$	612.00
384,501	385,000	$	577.50	408,001	408,500	$	612.75
385,001	385,500	$	578.25	408,501	409,000	$	613.50
385,501	386,000	$	579.00	409,001	409,500	$	614.25
386,001	386,500	$	579.75	409,501	410,000	$	615.00
386,501	387,000	$	580.50	410,001	410,500	$	615.75
387,001	387,500	$	581.25	410,501	411,000	$	616.50
387,501	388,000	$	582.00	411,001	411,500	$	617.25
388,001	388,500	$	582.75	411,501	412,000	$	618.00
388,501	389,000	$	583.50	412,001	412,500	$	618.75
389,001	389,500	$	584.25	412,501	413,000	$	619.50
389,501	390,000	$	585.00	413,001	413,500	$	620.25
390,001	390,500	$	585.75	413,501	414,000	$	621.00
390,501	391,000	$	586.50	414,001	414,500	$	621.75
391,001	391,500	$	587.25	414,501	415,000	$	622.50
391,501	392,000	$	588.00	415,001	415,500	$	623.25
392,001	392,500	$	588.75	415,501	416,000	$	624.00
392,501	393,000	$	589.50	416,001	416,500	$	624.75
393,001	393,500	$	590.25	416,501	417,000	$	625.50
393,501	394,000	$	591.00	417,001	417,500	$	626.25
394,001	394,500	$	591.75	417,501	418,000	$	627.00
394,501	395,000	$	592.50	418,001	418,500	$	627.75
395,001	395,500	$	593.25	418,501	419,000	$	628.50
395,501	396,000	$	594.00	419,001	419,500	$	629.25
396,001	396,500	$	594.75	419,501	420,000	$	630.00
396,501	397,000	$	595.50	420,001	420,500	$	630.75
397,001	397,500	$	596.25	420,501	421,000	$	631.50
397,501	398,000	$	597.00	421,001	421,500	$	632.25
398,001	398,500	$	597.75	421,501	422,000	$	633.00
398,501	399,000	$	598.50	422,001	422,500	$	633.75
399,001	399,500	$	599.25	422,501	423,000	$	634.50
399,501	400,000	$	600.00	423,001	423,500	$	635.25
400,001	400,500	$	600.75	423,501	424,000	$	636.00

424,001	424,500	$ 636.75	447,501	448,000	$ 672.00
424,501	425,000	$ 637.50	448,001	448,500	$ 672.75
425,001	425,500	$ 638.25	448,501	449,000	$ 673.50
425,501	426,000	$ 639.00	449,001	449,500	$ 674.25
426,001	426,500	$ 639.75	449,501	450,000	$ 675.00
426,501	427,000	$ 640.50	450,001	450,500	$ 675.75
427,001	427,500	$ 641.25	450,501	451,000	$ 676.50
427,501	428,000	$ 642.00	451,001	451,500	$ 677.25
428,001	428,500	$ 642.75	451,501	452,000	$ 678.00
428,501	429,000	$ 643.50	452,001	452,500	$ 678.75
429,001	429,500	$ 644.25	452,501	453,000	$ 679.50
429,501	430,000	$ 645.00	453,001	453,500	$ 680.25
430,001	430,500	$ 645.75	453,501	454,000	$ 681.00
430,501	431,000	$ 646.50	454,001	454,500	$ 681.75
431,001	431,500	$ 647.25	454,501	455,000	$ 682.50
431,501	432,000	$ 648.00	455,001	455,500	$ 683.25
432,001	432,500	$ 648.75	455,501	456,000	$ 684.00
432,501	433,000	$ 649.50	456,001	456,500	$ 684.75
433,001	433,500	$ 650.25	456,501	457,000	$ 685.50
433,501	434,000	$ 651.00	457,001	457,500	$ 686.25
434,001	434,500	$ 651.75	457,501	458,000	$ 687.00
434,501	435,000	$ 652.50	458,001	458,500	$ 687.75
435,001	435,500	$ 653.25	458,501	459,000	$ 688.50
435,501	436,000	$ 654.00	459,001	459,500	$ 689.25
436,001	436,500	$ 654.75	459,501	460,000	$ 690.00
436,501	437,000	$ 655.50	460,001	460,500	$ 690.75
437,001	437,500	$ 656.25	460,501	461,000	$ 691.50
437,501	438,000	$ 657.00	461,001	461,500	$ 692.25
438,001	438,500	$ 657.75	461,501	462,000	$ 693.00
438,501	439,000	$ 658.50	462,001	462,500	$ 693.75
439,001	439,500	$ 659.25	462,501	463,000	$ 694.50
439,501	440,000	$ 660.00	463,001	463,500	$ 695.25
440,001	440,500	$ 660.75	463,501	464,000	$ 696.00
440,501	441,000	$ 661.50	464,001	464,500	$ 696.75
441,001	441,500	$ 662.25	464,501	465,000	$ 697.50
441,501	442,000	$ 663.00	465,001	465,500	$ 698.25
442,001	442,500	$ 663.75	465,501	466,000	$ 699.00
442,501	443,000	$ 664.50	466,001	466,500	$ 699.75
443,001	443,500	$ 665.25	466,501	467,000	$ 700.50
443,501	444,000	$ 666.00	467,001	467,500	$ 701.25
444,001	444,500	$ 666.75	467,501	468,000	$ 702.00
444,501	445,000	$ 667.50	468,001	468,500	$ 702.75
445,001	445,500	$ 668.25	468,501	469,000	$ 703.50
445,501	446,000	$ 669.00	469,001	469,500	$ 704.25
446,001	446,500	$ 669.75	469,501	470,000	$ 705.00
446,501	447,000	$ 670.50	470,001	470,500	$ 705.75
447,001	447,500	$ 671.25	470,501	471,000	$ 706.50

471,001	471,500	$	707.25	494,501	495,000	$	742.50
471,501	472,000	$	708.00	495,001	495,500	$	743.25
472,001	472,500	$	708.75	495,501	496,000	$	744.00
472,501	473,000	$	709.50	496,001	496,500	$	744.75
473,001	473,500	$	710.25	496,501	497,000	$	745.50
473,501	474,000	$	711.00	497,001	497,500	$	746.25
474,001	474,500	$	711.75	497,501	498,000	$	747.00
474,501	475,000	$	712.50	498,001	498,500	$	747.75
475,001	475,500	$	713.25	498,501	499,000	$	748.50
475,501	476,000	$	714.00	499,001	499,500	$	749.25
476,001	476,500	$	714.75	499,501	500,000	$	750.00
476,501	477,000	$	715.50	500,001	500,500	$	750.75
477,001	477,500	$	716.25	500,501	501,000	$	751.50
477,501	478,000	$	717.00	501,001	501,500	$	752.25
478,001	478,500	$	717.75	501,501	502,000	$	753.00
478,501	479,000	$	718.50	502,001	502,500	$	753.75
479,001	479,500	$	719.25	502,501	503,000	$	754.50
479,501	480,000	$	720.00	503,001	503,500	$	755.25
480,001	480,500	$	720.75	503,501	504,000	$	756.00
480,501	481,000	$	721.50	504,001	504,500	$	756.75
481,001	481,500	$	722.25	504,501	505,000	$	757.50
481,501	482,000	$	723.00	505,001	505,500	$	758.25
482,001	482,500	$	723.75	505,501	506,000	$	759.00
482,501	483,000	$	724.50	506,001	506,500	$	759.75
483,001	483,500	$	725.25	506,501	507,000	$	760.50
483,501	484,000	$	726.00	507,001	507,500	$	761.25
484,001	484,500	$	726.75	507,501	508,000	$	762.00
484,501	485,000	$	727.50	508,001	508,500	$	762.75
485,001	485,500	$	728.25	508,501	509,000	$	763.50
485,501	486,000	$	729.00	509,001	509,500	$	764.25
486,001	486,500	$	729.75	509,501	510,000	$	765.00
486,501	487,000	$	730.50	510,001	510,500	$	765.75
487,001	487,500	$	731.25	510,501	511,000	$	766.50
487,501	488,000	$	732.00	511,001	511,500	$	767.25
488,001	488,500	$	732.75	511,501	512,000	$	768.00
488,501	489,000	$	733.50	512,001	512,500	$	768.75
489,001	489,500	$	734.25	512,501	513,000	$	769.50
489,501	490,000	$	735.00	513,001	513,500	$	770.25
490,001	490,500	$	735.75	513,501	514,000	$	771.00
490,501	491,000	$	736.50	514,001	514,500	$	771.75
491,001	491,500	$	737.25	514,501	515,000	$	772.50
491,501	492,000	$	738.00	515,001	515,500	$	773.25
492,001	492,500	$	738.75	515,501	516,000	$	774.00
492,501	493,000	$	739.50	516,001	516,500	$	774.75
493,001	493,500	$	740.25	516,501	517,000	$	775.50
493,501	494,000	$	741.00	517,001	517,500	$	776.25
494,001	494,500	$	741.75	517,501	518,000	$	777.00

518,001	518,500	$	777.75	541,501	542,000	$	813.00
518,501	519,000	$	778.50	542,001	542,500	$	813.75
519,001	519,500	$	779.25	542,501	543,000	$	814.50
519,501	520,000	$	780.00	543,001	543,500	$	815.25
520,001	520,500	$	780.75	543,501	544,000	$	816.00
520,501	521,000	$	781.50	544,001	544,500	$	816.75
521,001	521,500	$	782.25	544,501	545,000	$	817.50
521,501	522,000	$	783.00	545,001	545,500	$	818.25
522,001	522,500	$	783.75	545,501	546,000	$	819.00
522,501	523,000	$	784.50	546,001	546,500	$	819.75
523,001	523,500	$	785.25	546,501	547,000	$	820.50
523,501	524,000	$	786.00	547,001	547,500	$	821.25
524,001	524,500	$	786.75	547,501	548,000	$	822.00
524,501	525,000	$	787.50	548,001	548,500	$	822.75
525,001	525,500	$	788.25	548,501	549,000	$	823.50
525,501	526,000	$	789.00	549,001	549,500	$	824.25
526,001	526,500	$	789.75	549,501	550,000	$	825.00
526,501	527,000	$	790.50	550,001	550,500	$	825.75
527,001	527,500	$	791.25	550,501	551,000	$	826.50
527,501	528,000	$	792.00	551,001	551,500	$	827.25
528,001	528,500	$	792.75	551,501	552,000	$	828.00
528,501	529,000	$	793.50	552,001	552,500	$	828.75
529,001	529,500	$	794.25	552,501	553,000	$	829.50
529,501	530,000	$	795.00	553,001	553,500	$	830.25
530,001	530,500	$	795.75	553,501	554,000	$	831.00
530,501	531,000	$	796.50	554,001	554,500	$	831.75
531,001	531,500	$	797.25	554,501	555,000	$	832.50
531,501	532,000	$	798.00	555,001	555,500	$	833.25
532,001	532,500	$	798.75	555,501	556,000	$	834.00
532,501	533,000	$	799.50	556,001	556,500	$	834.75
533,001	533,500	$	800.25	556,501	557,000	$	835.50
533,501	534,000	$	801.00	557,001	557,500	$	836.25
534,001	534,500	$	801.75	557,501	558,000	$	837.00
534,501	535,000	$	802.50	558,001	558,500	$	837.75
535,001	535,500	$	803.25	558,501	559,000	$	838.50
535,501	536,000	$	804.00	559,001	559,500	$	839.25
536,001	536,500	$	804.75	559,501	560,000	$	840.00
536,501	537,000	$	805.50	560,001	560,500	$	840.75
537,001	537,500	$	806.25	560,501	561,000	$	841.50
537,501	538,000	$	807.00	561,001	561,500	$	842.25
538,001	538,500	$	807.75	561,501	562,000	$	843.00
538,501	539,000	$	808.50	562,001	562,500	$	843.75
539,001	539,500	$	809.25	562,501	563,000	$	844.50
539,501	540,000	$	810.00	563,001	563,500	$	845.25
540,001	540,500	$	810.75	563,501	564,000	$	846.00
540,501	541,000	$	811.50	564,001	564,500	$	846.75
541,001	541,500	$	812.25	564,501	565,000	$	847.50

565,501	566,000	$	849.00	589,001	589,500	$	884.25
566,001	566,500	$	849.75	589,501	590,000	$	885.00
566,501	567,000	$	850.50	590,001	590,500	$	885.75
567,001	567,500	$	851.25	590,501	591,000	$	886.50
567,501	568,000	$	852.00	591,001	591,500	$	887.25
568,001	568,500	$	852.75	591,501	592,000	$	888.00
568,501	569,000	$	853.50	592,001	592,500	$	888.75
569,001	569,500	$	854.25	592,501	593,000	$	889.50
569,501	570,000	$	855.00	593,001	593,500	$	890.25
570,001	570,500	$	855.75	593,501	594,000	$	891.00
570,501	571,000	$	856.50	594,001	594,500	$	891.75
571,001	571,500	$	857.25	594,501	595,000	$	892.50
571,501	572,000	$	858.00	595,001	595,500	$	893.25
572,001	572,500	$	858.75	595,501	596,000	$	894.00
572,501	573,000	$	859.50	596,001	596,500	$	894.75
573,001	573,500	$	860.25	596,501	597,000	$	895.50
573,501	574,000	$	861.00	597,001	597,500	$	896.25
574,001	574,500	$	861.75	597,501	598,000	$	897.00
574,501	575,000	$	862.50	598,001	598,500	$	897.75
575,001	575,500	$	863.25	598,501	599,000	$	898.50
575,501	576,000	$	864.00	599,001	599,500	$	899.25
576,001	576,500	$	864.75	599,501	600,000	$	900.00
576,501	577,000	$	865.50	600,001	600,500	$	900.75
577,001	577,500	$	866.25	600,501	601,000	$	901.50
577,501	578,000	$	867.00	601,001	601,500	$	902.25
578,001	578,500	$	867.75	601,501	602,000	$	903.00
578,501	579,000	$	868.50	602,001	602,500	$	903.75
579,001	579,500	$	869.25	602,501	603,000	$	904.50
579,501	580,000	$	870.00	603,001	603,500	$	905.25
580,001	580,500	$	870.75	603,501	604,000	$	906.00
580,501	581,000	$	871.50	604,001	604,500	$	906.75
581,001	581,500	$	872.25	604,501	605,000	$	907.50
581,501	582,000	$	873.00	605,001	605,500	$	908.25
582,001	582,500	$	873.75	605,501	606,000	$	909.00
582,501	583,000	$	874.50	606,001	606,500	$	909.75
583,001	583,500	$	875.25	606,501	607,000	$	910.50
583,501	584,000	$	876.00	607,001	607,500	$	911.25
584,001	584,500	$	876.75	607,501	608,000	$	912.00
584,501	585,000	$	877.50	608,001	608,500	$	912.75
585,001	585,500	$	878.25	608,501	609,000	$	913.50
585,501	586,000	$	879.00	609,001	609,500	$	914.25
586,001	586,500	$	879.75	609,501	610,000	$	915.00
586,501	587,000	$	880.50	610,001	610,500	$	915.75
587,001	587,500	$	881.25	610,501	611,000	$	916.50
587,501	588,000	$	882.00	611,001	611,500	$	917.25
588,001	588,500	$	882.75	611,501	612,000	$	918.00

612,001	612,500 $	918.75
612,501	613,000 $	919.50
613,001	613,500 $	920.25
613,501	614,000 $	921.00
614,001	614,500 $	921.75
614,501	615,000 $	922.50
615,001	615,500 $	923.25
615,501	616,000 $	924.00
616,001	616,500 $	924.75
616,501	617,000 $	925.50
617,001	617,500 $	926.25
617,501	618,000 $	927.00
618,001	618,500 $	927.75
618,501	619,000 $	928.50
619,001	619,500 $	929.25
619,501	620,000 $	930.00
620,001	620,500 $	930.75
620,501	621,000 $	931.50
621,001	621,500 $	932.25
621,501	622,000 $	933.00
622,001	622,500 $	933.75
622,501	623,000 $	934.50
623,001	623,500 $	935.25
623,501	624,000 $	936.00
624,001	624,500 $	936.75
624,501	625,000 $	937.50
625,001	625,500 $	938.25
625,501	626,000 $	939.00
626,001	626,500 $	939.75
626,501	627,000 $	940.50
627,001	627,500 $	941.25
627,501	628,000 $	942.00
628,001	628,500 $	942.75
628,501	629,000 $	943.50
629,001	629,500 $	944.25
629,501	630,000 $	945.00
630,001	630,500 $	945.75
630,501	631,000 $	946.50
631,001	631,500 $	947.25
631,501	632,000 $	948.00
632,001	632,500 $	948.75
632,501	633,000 $	949.50
633,001	633,500 $	950.25
633,501	634,000 $	951.00
634,001	634,500 $	951.75
634,501	635,000 $	952.50
635,001	635,500 $	953.25
635,501	636,000 $	954.00
636,001	636,500 $	954.75
636,501	637,000 $	955.50
637,001	637,500 $	956.25
637,501	638,000 $	957.00
638,001	638,500 $	957.75
638,501	639,000 $	958.50
639,001	639,500 $	959.25
639,501	640,000 $	960.00
640,001	640,500 $	960.75
640,501	641,000 $	961.50
641,001	641,500 $	962.25
641,501	642,000 $	963.00
642,001	642,500 $	963.75
642,501	643,000 $	964.50
643,001	643,500 $	965.25
643,501	644,000 $	966.00
644,001	644,500 $	966.75
644,501	645,000 $	967.50
645,001	645,500 $	968.25
645,501	646,000 $	969.00
646,001	646,500 $	969.75
646,501	647,000 $	970.50
647,001	647,500 $	971.25
647,501	648,000 $	972.00
648,001	648,500 $	972.75
648,501	649,000 $	973.50
649,001	649,500 $	974.25
649,501	650,000 $	975.00
650,001	650,500 $	975.75
650,501	651,000 $	976.50
651,001	651,500 $	977.25
651,501	652,000 $	978.00
652,001	652,500 $	978.75
652,501	653,000 $	979.50
653,001	653,500 $	980.25
653,501	654,000 $	981.00
654,001	654,500 $	981.75
654,501	655,000 $	982.50
655,001	655,500 $	983.25
655,501	656,000 $	984.00
656,001	656,500 $	984.75
656,501	657,000 $	985.50
657,001	657,500 $	986.25
657,501	658,000 $	987.00
658,001	658,500 $	987.75
658,501	659,000 $	988.50

659,001	659,500	$ 989.25	682,501	683,000	$ 1,024.50
659,501	660,000	$ 990.00	683,001	683,500	$ 1,025.25
660,001	660,500	$ 990.75	683,501	684,000	$ 1,026.00
660,501	661,000	$ 991.50	684,001	684,500	$ 1,026.75
661,001	661,500	$ 992.25	684,501	685,000	$ 1,027.50
661,501	662,000	$ 993.00	685,001	685,500	$ 1,028.25
662,001	662,500	$ 993.75	685,501	686,000	$ 1,029.00
662,501	663,000	$ 994.50	686,001	686,500	$ 1,029.75
663,001	663,500	$ 995.25	686,501	687,000	$ 1,030.50
663,501	664,000	$ 996.00	687,001	687,500	$ 1,031.25
664,001	664,500	$ 996.75	687,501	688,000	$ 1,032.00
664,501	665,000	$ 997.50	688,001	688,500	$ 1,032.75
665,001	665,500	$ 998.25	688,501	689,000	$ 1,033.50
665,501	666,000	$ 999.00	689,001	689,500	$ 1,034.25
666,001	666,500	$ 999.75	689,501	690,000	$ 1,035.00
666,501	667,000	$ 1,000.50	690,001	690,500	$ 1,035.75
667,001	667,500	$ 1,001.25	690,501	691,000	$ 1,036.50
667,501	668,000	$ 1,002.00	691,001	691,500	$ 1,037.25
668,001	668,500	$ 1,002.75	691,501	692,000	$ 1,038.00
668,501	669,000	$ 1,003.50	692,001	692,500	$ 1,038.75
669,001	669,500	$ 1,004.25	692,501	693,000	$ 1,039.50
669,501	670,000	$ 1,005.00	693,001	693,500	$ 1,040.25
670,001	670,500	$ 1,005.75	693,501	694,000	$ 1,041.00
670,501	671,000	$ 1,006.50	694,001	694,500	$ 1,041.75
671,001	671,500	$ 1,007.25	694,501	695,000	$ 1,042.50
671,501	672,000	$ 1,008.00	695,001	695,500	$ 1,043.25
672,001	672,500	$ 1,008.75	695,501	696,000	$ 1,044.00
672,501	673,000	$ 1,009.50	696,001	696,500	$ 1,044.75
673,001	673,500	$ 1,010.25	696,501	697,000	$ 1,045.50
673,501	674,000	$ 1,011.00	697,001	697,500	$ 1,046.25
674,001	674,500	$ 1,011.75	697,501	698,000	$ 1,047.00
674,501	675,000	$ 1,012.50	698,001	698,500	$ 1,047.75
675,001	675,500	$ 1,013.25	698,501	699,000	$ 1,048.50
675,501	676,000	$ 1,014.00	699,001	699,500	$ 1,049.25
676,001	676,500	$ 1,014.75	699,501	700,000	$ 1,050.00
676,501	677,000	$ 1,015.50	700,001	700,500	$ 1,050.75
677,001	677,500	$ 1,016.25	700,501	701,000	$ 1,051.50
677,501	678,000	$ 1,017.00	701,001	701,500	$ 1,052.25
678,001	678,500	$ 1,017.75	701,501	702,000	$ 1,053.00
678,501	679,000	$ 1,018.50	702,001	702,500	$ 1,053.75
679,001	679,500	$ 1,019.25	702,501	703,000	$ 1,054.50
679,501	680,000	$ 1,020.00	703,001	703,500	$ 1,055.25
680,001	680,500	$ 1,020.75	703,501	704,000	$ 1,056.00
680,501	681,000	$ 1,021.50	704,001	704,500	$ 1,056.75
681,001	681,500	$ 1,022.25	704,501	705,000	$ 1,057.50
681,501	682,000	$ 1,023.00	705,001	705,500	$ 1,058.25
682,001	682,500	$ 1,023.75	705,501	706,000	$ 1,059.00

Amt of Sale * $1.50/1000

Appendix C
OSU Extension Facts

Use Tax for County Government

Oklahoma Cooperative Extension Service • Division of Agricultural Sciences and Natural Resources

F-765

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) Many city governments were already collecting use tax.

How Much Is It?

The Board of County Commissioners sets the use tax rate, but the rate must not exceed that of the sales tax. Cities have similar authority. Furthermore, the state of Oklahoma collects use tax equal to the state sales tax rate of 4.5 percent. (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.

OSU Extension Facts are also available on the World Wide Web at: **http://agweb.okstate.edu/pearl/**

Oklahoma State University, in compliance with Title VI and VII of the Civil Rights Act of 1964, Executive Order 11246 as amended, Title IX of the Education Amendments of 1972, Americans with Disabilities Act of 1990, and other federal laws and regulations, does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, or status as a veteran in any of its policies, practices or procedures. This includes but is not limited to admissions, employment, financial aid, and educational services.

Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, Samuel E. Curl, Director of Cooperative Extension Service, Oklahoma State University, Stillwater, Oklahoma. This publication is printed and issued by Oklahoma State University as authorized by the Dean of the Division of Agricultural Sciences and Natural Resources and has been prepared and distributed at a cost of $316.97 for 1,500 copies. #8425 0900 PNL.

Duties and Responsibilities of Elected County Officials

Oklahoma Cooperative Extension Service • Division of Agricultural Sciences and Natural Resources

F-802

Dolores A. Willett
Local Government and Rural Development
Program Specialist

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 1
SCHEDULE OF ELECTION YEARS

Office	Past Election Year	Upcoming Election Year	Next Following Election Year
County Commissioner, District 1	1986	1990	1994
County Commissioner, District 2	1986	1990*	1996*
County Commissioner, District 3	1986	1990	1994
County Assessor	1986	1990	1994
County Treasurer	1986	1990	1994
County Clerk	1988	1992	1996
County Sheriff	1988	1992	1996
Court Clerk	1988	1992	1996
County Superintendent**	1988	—	
District Attorney	1986	1990	1994

* 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.
**Office abolished in July ,1993.
THE GENERAL ELECTION FOR COUNTY OFFICERS IS HELD IN NOVEMBER OF THE SCHEDULED ELECTION YEAR.

TABLE 2
SCHEDULE OF TERM IN OFFICE

Office	Current Term in Office	Upcoming Term in Office
County Commissioner*, District 1	Jan. 1987 to Jan. 1991	Jan. 1991 to Jan. 1995
County Commissioner*, District 2	Jan. 1987 to Jan. 1991	Jan. 1991 to Jan. 1997**
County Commissioner*, District 3	Jan. 1987 to Jan. 1991	Jan. 1991 to Jan. 1995
County Assessor*	Jan. 1987 to Jan. 1991	Jan. 1991 to Jan. 1995
County Treasurer***	Jul. 1987 to Jul. 1991	Jul. 1991 to Jul. 1995
County Clerk*	Jan. 1989 to Jan. 1993	Jan. 1993 to Jan. 1997
County Sheriff*	Jan. 1989 to Jan. 1993	Jan. 1993 to Jan. 1997
Court Clerk*	Jan. 1989 to Jan. 1993	Jan. 1993 to Jan. 1997
County Superintendent***	Jul. 1989 to Jul. 1993	Abolished
District Attorney*	Jan. 1987 to Jan. 1991	Jan. 1991 to Jan. 1995

* 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.

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

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:

Fair Cash Value x Assessment Rate = AssessedValue

Assessed Value x Millage Rate = 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 year 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.

County population less than 300,000	• One per county • Plus one every additional 20,000 residents.
County population 300,000 to 500,000	• One per county • Plus one every additional 17,000 residents.
County population over 500,000	• Three per county • Plus one every additional 17,000 residents.

TABLE 3
DISTRICT ATTORNEY DISTRICTS

District	Counties (City in parenthesis denotes district office)
1.	Beaver, Cimarron, Harper and Texas (Guymon)
2.	Beckham, Custer (Arapaho), Ellis, Greer, Harmon and Roger Mills
3.	Jackson (Altus), Kiowa, Tillman and Washita
4.	Blaine, Canadian, Garfield (Enid), Grant and Kingfisher
5.	Comanche (Lawton) and Cotton
6.	Caddo, Grady, Jefferson and Stephens (Duncan)
7.	Oklahoma (Oklahoma City)
8.	Kay (Newkirk) and Noble
9.	Logan and Payne (Stillwater)
10.	Pawnee and Osage (Pawhuska)
11.	Nowata and Washington (Bartlesville)
12.	Craig, Mayes and Rogers (Claremore)
13.	Delaware and Ottawa (Miami)
14.	Tulsa (Tulsa)
15.	Muskogee (Muskogee)
16.	Latimer and LeFlore (Poteau)
17.	Choctaw, McCurtain (Idabel) and Pushmataha
18.	Haskell and Pittsburg (McAlester)
19.	Atoka, Bryan (Durant) and Coal
20.	Carter (Ardmore), Love, Johnston, Marshall and Murray
21.	Cleveland (Norman), Garvin and McClain
22.	Hughes, Pontotoc (Ada) and Seminole
23.	Lincoln and Pottawatomie (Shawnee)
24.	Creek (Sapulpa) and Okfuskee
25.	McIntosh and Okmulgee (Okmulgee)
26.	Alfalfa, Dewey, Major, Woods (Alva) and Woodward
27.	Adair, Cherokee, Sequoyah (Sallisaw) and Wagoner

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

This fact sheet resulted from an expansion and update of an earlier version prepared by Charlie A. Burns and Gary Holland who were formerly employed as Rural Development Program Specialists.

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.

Oklahoma State University, in compliance with Title VI and VII of the Civil Rights Act of 1964, Executive Order 11246 as amended, Title IX of the Education Amendments of 1972, Americans with Disabilities Act of 1990, and other federal laws and regulations, does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, or status as a veteran in any of its policies, practices or procedures. This includes but is not limited to admissions, employment, financial aid, and educational services.

Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, Charles B. Browning, Director of Cooperative Extension Service, Oklahoma State University, Stillwater, Oklahoma. This publication is printed and issued by Oklahoma State University as authorized by the Dean of the Division of Agricultural Sciences and Natural Resources and has been prepared and distributed at a cost of $362.00 for 1,0000 copies. #6325 0396 CK Reprint.

Duties and Responsibilities of Non-Elected County Officials

Oklahoma Cooperative Extension Service • Division of Agricultural Sciences and Natural Resources

F-803

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:

- Net assessed valuation less than or equal to one billion dollars.
  1. Special session—March 1 to March 31.
  2. Regular Session—April 1 to May 31.

- Net assessed valuation greater than one billion dollars.
  1. Regular Session—Fourth Monday in January to May 31.
  2. Special session—June 1 to July 31.

A special session is allowed when the number of protests is greater than what can be heard and settled during the regular session.

Members of the county board of equalization are required to attend an educational program on their duties. By law, a member must attend a program within eighteen months from being appointed or forfeit the office.

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 and within the limits authorized by law. The county excise board also checks for unlawful items and whether the budget is within the revenues available. If 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.

Oklahoma protects its citizens from conflict of interest. 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 pubications 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 tax 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 then 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.

Oklahoma State University, in compliance with Title VI and VII of the Civil Rights Act of 1964, Executive Order 11246 as amended, Title IX of the Education Amendments of 1972, Americans with Disabilities Act of 1990, and other federal laws and regulations, does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, or status as a veteran in any of its policies, practices or procedures. This includes but is not limited to admissions, employment, financial aid, and educational services

Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, Samuel E. Curl, Director of Oklahoma Cooperative Extension Service, Oklahoma State University, Stillwater, Oklahoma. This publication is printed and issued by Oklahoma State University as authorized by the Dean of the Division of Agricultural Sciences and Natural Resources and has been prepared and distributed at a cost of $903.00 for 9,775 copies. #5015 0792 LL Revised.

Is Your County Money Secured by Healthy Banks and Proper Collateral?

Oklahoma Cooperative Extension Service • Division of Agricultural Sciences and Natural Resources

F-879

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.[1] 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 insure 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.[2] 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 indepen-

[2] 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 X 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%)**

Years to Maturity	Original Coupon Rate of Interest 4%	5%	6%	7%	8%
1	.9904	1.0000	1.0096	**1.0193**	1.0289
2	.9812	1.0000	1.0188	1.0376	1.0564
3	.9725	1.0000	1.0275	1.0551	1.0826
4	.9641	1.0000	1.0359	1.0717	1.1076
5	.9562	1.0000	1.0438	1.0875	1.1313

The table of financial factors greatly simplifies the actual computations necessary to estimate market value (sometimes called "present value"). The formula is actually:

$$\text{present market value} = \text{pmt}\ ((1 - (1/((1 + i)^n))) / i) + (fv / ((1 + i)^n))$$

where

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

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 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.

Oklahoma Cooperative Extension Service does not discriminate because of race, color, national origin, religion, sex, age, or handicap and is an equal opportunity employer. Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, Charles B. Browning, Director of Cooperative Extension Service, Oklahoma State University, Stillwater, Oklahoma. This publication is printed and issued by Oklahoma State University as authorized by the Dean of the Division of Agricultural Sciences and Natural Resources and has been prepared and distributed at a cost of $281.00 for 3.075 copies. #4029 0592 JX.

Bills, Laws and Regulations as Legal References

Oklahoma Cooperative Extension Service • Division of Agricultural Sciences and Natural Resources

F-884

Dolores A. Willett
Assistant Extension Specialist
Extension Economist

Marcia L. Tilley
Associate Professor

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: l) 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 I, SJR I, SCR I and SR I. 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.

Taxation-County Sales Tax-Elections
Chapter 1
S.B. No. 2
(Approved Feb 4, 1985)

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 the 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.

ARTICLE X.—REVENUE AND TAXATION GENERAL PROVISIONS
Sec. 1. Fiscal year
2. Tax to defray state expenses
.
.
.

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:

Title	Page
1. Abstracting	207
2. Agriculture	209
.	
.	
.	
12A. Commercial Code	1547

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.

TITLE 19
Counties and County Officers

Chapter	Section
1. Status and Power of Counties	1
2. Creation and Alteration of Counties	11
.	
.	
.	
35. Emergency Med. Service Dist. Act	1701

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.

CHAPTER 1. STATUS AND POWER OF COUNTIES

Section
1. Powers in general
2. Property in county
.
.
.
7. County Government Council

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:

TITLE 68
REVENUE AND TAXATION

Chapter	Section
1. Tax Codes	101
2. Miscellaneous Tax Provisions	50001

The article number is the first numeral in the section number. An example is shown for Chapter 1.

CHAPTER 1. - TAX CODES

Article	Section
1. Oklahoma Tax Commission	101
2. Uniform Tax Procedures	201
.	
.	
.	
28. Ad Valorem Taxes	2801
.	
.	
.	
60. Aircraft Excise Tax	6001

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:

TAX ASSESSORS
Powers and Duties,
Abstracts of assessment roll, 68 § 2867
Destruction of records, 19 § 155.1
.
.
.

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.

LAWS 1980

		O.S. 1991	
Chap.	**Sec.**	**Title**	**Sec.**
1	1	59	1004
	2	59	1008
	.	.	.
	.	.	.
	.	.	.

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 looseleaf 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 multivolume 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.

Pesticides and pests
See also plant diseases and pests

Agricultural pesticides, worker protection standards, 40 CFR 170.
Animal feeds, pesticide tolerances, 40 CFR 186.
.
.
.
Disposal and storage of pesticides and pesticide containers...40 CFR 165.

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

Article	
	Preamble
I.	Federal Relations.
II.	Bill of Rights.
III.	Suffrage.
IV.	Distribution of Powers.
V.	Legislative Department.
VI.	Executive Department.
VII.	Judicial Department.
VIIA.	Court on the Judiciary.
VIIB.	Selection of Justices and Judges.
VIII.	Impeachment and Removal from Office.
IX.	Corporations.
X.	Revenue and Taxation.
XI.	State and School Lands.
XII.	Homestead and Exemptions.
XII-A.	Homestead Exemptio from Taxation.
XIII.	Education.
XIII-A.	Oklahoma State System of Higher Education.
XIII-B.	Board of Regents of Oklahoma Colleges.
Article	
XIV.	Banks and Banking.
XV.	Oath of Office.
XVI.	Public Roads, Highways, and Internal Improvements.
XVII.	Counties.
XVIII.	Municipal Corporations.
XIX.	Insurance.
XX.	Manufacture and Commerce.
XXI.	Public Institutions.
XXII.	Alien and Corporate Ownership of Lands.
XXIII.	Miscellaneous.
XXIV.	Constitutional Amendments.
XXV.	Social Security.
XXVI.	Department of Wildlife Conservation.
XXVII.	Oklahoma Alcoholic Beverage Control Board. (Repealed)
XXVIII.	Alcoholic Beverage Laws and Enforcement Schedule.
	Prohibition Ordinance (Repealed)

Table 2. Table of Contents of Oklahoma Statutes

Title	Topic
1.	Abstracting (See Tit. 74)
2.	Agriculture
3.	Aircraft and Airports
3A.	Amusements and Sports
4.	Animals
5.	Attorneys and State Bar
6.	Banks and Trust Companies
7.	Blind Persons
8.	Cemetaries
9.	Census (See Tit. 14)
10.	Children
11.	Cities and Towns
12.	Civil Procedure
12A.	Commercial Code
13.	Common Carriers
14.	Congressional and Legislative Districts
14A.	Consumer Credit Code
15.	Contracts
16.	Conveyances
17.	Corporation Commission
18.	Corporations
19.	Counties and County Officers
20.	Courts
21.	Crimes and Punishments
22.	Criminal Procedure
23.	Damages
24.	Debtor and Creditor
25.	Definitions & General Provisions
26.	Elections
27.	Eminent Domain
28.	Fees
29.	Games and Fish
30.	Guardian and Ward
31.	Homestead and Exemptions
32.	Husband and Wife (See Tit. 12)
33.	Inebriates (see Tit. 63)
34.	Initiative and Referendum
35.	Insane & Feeble Minded Persons (see Tit. 43A)
36.	Insurance
37.	Intoxicating Liquors
38.	Jurors
39.	Justices & Constables (See Tit. 12)
40.	Labor
41.	Landlord & Tenant
42.	Liens
43.	Marriage & Family
43A.	Mental Health
44.	Militia
45.	Mines & Mining
46.	Mortgages
47.	Motor Vehicles
48.	Negotiable Instruments (See Tit. 12A)
49.	Notaries Public
50.	Nuisances
51.	Officers
52.	Oil and Gas
53.	Oklahoma Historical Societies and Associations
54.	Partnership
55.	Pledges (See Tit. 12A)
56.	Poor Persons
57.	Prisons & Reformatories
58.	Probate Procedure
59.	Professions & Occupations
60.	Property
61.	Public Buildings & Public Works
62.	Public Finance
63.	Public Health & Safety
64.	Public Lands
65.	Public Libraries
66.	Railroads
67.	Records
68.	Revenue and Taxation
69.	Roads, Bridges & Ferries
70.	Schools
71.	Securities
72.	Soldiers and Sailors
73.	State Capital and Capitol Building
74.	State Government
75.	Statutes and Reports
76.	Torts
77.	Townships and Township Officers (See Tit. 11 and 19)
78.	Trademarks and Labels
79.	Trusts and Pools
80.	United States
81.	Warehouses (see Tit. 12A)
82.	Waters and Water Rights
83.	Weights and Measures
84.	Wills and Succession
85.	Workers' Compensation

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.

Oklahoma Cooperative Extension Service does not discriminate because of race, color, national origin, religion, sex, age, or handicap and is an equal opportunity employer. Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, Charles B. Browning, Director of Cooperative Extension Service, Oklahoma State University, Stillwater, Oklahoma. This publication is printed and issued by Oklahoma State University as authorized by the Dean of the Division of Agricultural Sciences and Natural Resources and has been prepared and distributed at no cost to the taxpayer. #5227 1092 TD.

County Budget Process

Oklahoma Cooperative Extension Service • Division of Agricultural Sciences and Natural Resources

F-886

Dolores A. Willett
Assistant Extension Specialist
Extension Economist

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.

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 are carried out jointly by the Oklahoma State University Cooperative Extension Service and the Center for Local Governemtn Technology.

Oklahoma Cooperative Extension Service does not discriminate because of race, color, national origin, religion, sex, age, or handicap and is an equal opportunity employer. Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, Charles B. Browning, Director of Cooperative Extension Service, Oklahoma State University, Stillwater, Oklahoma. This publication is printed and issued by Oklahoma State University as authorized by the Dean of the Division of Agricultural Sciences and Natural Resources and has been prepared and distributed at a cost of $329.00 for 3.950 copies. #5241 1192 TD.

Financial Analysis for County Government

Oklahoma Cooperative Extension Service • Division of Agricultural Sciences and Natural Resources

F-901

Notie H. Lansford
Assistant Professor, Rural Development

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 1. Average Population, Revenue, and Assessed Value for All Oklahoma Counties excluding Oklahoma and Tulsa, plus the Gross National Product Implicit Price Deflator.

	1986	1992	% Change
Population	28,525	27,397	-3.96%
Total Revenue	1,349,309	1,498,569	11.06%
Net Assessed Value	77,886,086	86,187,315	10.66%
GNP IPD Index	109.6	135	23.18%

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-

Table 2. Horizontal Analysis of County Expenditures, Fiscal Years 1991 and 1992.

Expenditure Account	1992	1991	Dollar Change	Percentage Change
County General	185,614	170,381	15,233	8.94%
County Sheriff	150,897	149,716	1,182	0.79%
County Clerk	54,990	56,298	-1,308	-2.32%
County Treasurer	36,429	31,066	5,363	17.26%
All Other Expenditures	129,016	100,143	28,873	28.83%
Total Expenditures	556,946	507,603	49,343	9.72%

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.

Revenue Source	1992	1991	1992 Percentage	1991 Percentage
Ad Valorem Revenue	325,669	335,542	66.78%	64.51%
County Clerk Fees	80,385	72,181	16.48%	13.88%
Interest on Investments	29,851	15,581	6.12%	3.00%
Other Sources of Revenue	51,795	96,849	10.62%	18.62%
Total Revenue	487,699	520,153	100.00%	100.00%

Table 4. Vertical Analysis to Compare a County to All Counties, Fiscal Year 1992.

Revenue Source	1992 County	1992 State Total	County Percentage	State Percentage
Ad Valorem Revenue	325,669	62,180,784	66.78%	55.32%
County Clerk Fees	80,385	8,129,636	16.48%	7.23%
Interest on Investments	29,851	6,581,635	6.12%	5.86%
Sales Tax	0	14,208,213	0.00%	12.64%
Other Sources of Revenue	51,795	21,292,441	10.62%	18.94%
Total Revenue	487,699	112,392,710	100.00%	100.00%

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,

Table 5. Trend Analysis on Revenues of an Oklahoma County, Fiscal Years 1987 - 1992.

Revenue	1987	1988	1989	1990	1991	1992
Ad Valorem Revenues	312,855	337,282	358,680	340,279	325,669	335,542
Co. Clerk Fees	110,211	101,143	87,644	85,664	80,385	72,181
Interest on Investments	29,800	14,743	32,621	28,082	29,851	15,581
Other Sources	83,907	46,290	48,253	50,246	51,795	96,849
Total Revenue	536,773	499,458	527,198	504,271	487,699	520,153

TREND INDICES

Revenue	1987	1988	1989	1990	1991	1992
Ad Valorem Revenues	1.00	1.08	1.15	1.09	1.04	1.07
Co. Clerk Fees	1.00	0.92	0.80	0.78	0.73	0.65
Interest on Investments	1.00	0.49	1.09	0.94	1.00	0.52
Other Sources	1.00	0.55	0.58	0.60	0.62	1.15
Total Revenue	1.00	0.93	0.98	0.94	0.91	0.97

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 in 1988 than in 1987 was ad valorem revenues. The last row indicates that total revenues were smaller every year following 1987 and were at their lowest in 1991. Managers and decision makers may find it enlightening to examine trend indices and try to understand why the trends have occurred. Understanding the economic, political, managerial, or other forces behind the trends may help managers plan for the future and, perhaps, attempt to change the policies impacting the trends.

Graphs are another useful tool for communicating trends to decision makers. Notice how a graph of the revenue data communicates the same information as the indices (Figure 1). The relative importance of each revenue source is also readily observed in the figure. Ad valorem revenues are clearly the primary revenue source. 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

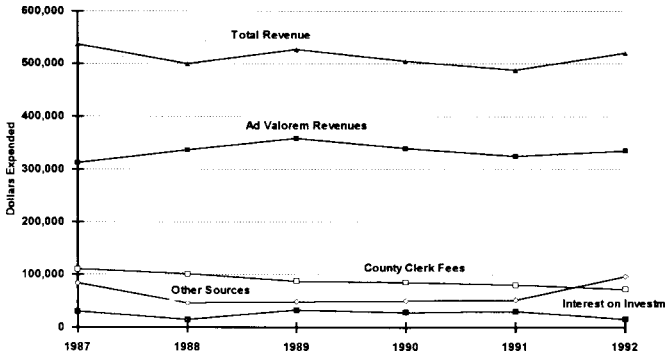


Figure 1. General Fund Revenues for an Oklahoma County, Fiscal 1987 - 1992.

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 are 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 insure 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.

Oklahoma State University, in compliance with Title VI and VII of the Civil Rights Act of 1964, Executive Order 11246 as amended, Title IX of the Education Amendments of 1972, Americans with Disabilities Act of 1990, and other federal laws and regulations, does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, or status as a veteran in any of its policies, practices or procedures. This includes but is not limited to admissions, employment, financial aid, and educational services

Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, Samuel E. Curl, Director of Oklahoma Cooperative Extension Service, Oklahoma State University, Stillwater, Oklahoma. This publication is printed and issued by Oklahoma State University as authorized by the Dean of the Division of Agricultural Sciences and Natural Resources and has been prepared and distributed at a cost of $ 257.00 for 2,500 copies. #8955 0194 EW.

Comparison of County Government Finances Among Different Size Counties

OSU EXTENSION FACTS

Oklahoma Cooperative Extension Service • Division of Agricultural Sciences and Natural Resources

WF-902

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 all counties and 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."

Table 1. 1998 Fiscal Year County Population and Net Assessed Value in Order of Ascending Population

#	County	1997 Pop.	Jan. 1, 1997 Assessed Value	Assessed Value Per Capita	#	County	1997 Pop.	Jan. 1, 1997 Assessed Value	Assessed Value per Capita
1	Cimarron	3,082	33,057,878	10,726	39	McIntosh	18,798	53,317,709	2,836
2	Harmon	3,473	16,178,209	4,658	40	Adair	20,112	52,503,137	2,611
3	Roger Mills	3,602	42,086,845	11,684	41	Seminole	25,018	85,439,195	3,415
4	Harper	3,620	40,118,206	11,082	42	Custer	25,788	110,660,953	4,291
5	Ellis	4,223	33,683,006	7,976	43	McClain	25,816	75,663,153	2,931
6	Dewey	5,038	34,922,692	6,932	44	Garvin	27,016	90,223,916	3,340
7	Grant	5,399	63,697,321	11,798	45	Jackson	28,712	91,716,168	3,194
8	Beaver	5,981	80,971,283	13,538	46	Ottawa	30,581	72,670,778	2,376
9	Alfalfa	6,056	44,326,921	7,320	47	Logan	30,607	104,538,373	3,416
10	Coal	6,058	28,518,491	4,708	48	Caddo	30,931	101,394,718	3,278
11	Greer	6,377	22,394,038	3,512	49	Lincoln	31,083	89,089,241	2,866
12	Jefferson	6,669	25,566,458	3,834	50	Delaware	33,879	136,488,464	4,029
13	Cotton	6,691	23,652,608	3,535	51	Bryan	34,183	88,525,164	2,590
14	Major	7,772	48,353,657	6,222	52	McCurtain	34,435	111,706,610	3,244
15	Woods	8,251	57,351,387	6,951	53	Pontotoc	34,809	102,054,292	2,932
16	Love	8,596	25,280,603	2,941	54	Sequoyah	36,882	87,227,368	2,365
17	Tillman	9,656	34,344,202	3,557	55	Mayes	37,074	120,420,727	3,248
18	Nowata	9,902	29,815,662	3,011	56	Okmulgee	38,193	90,231,745	2,363
19	Johnston	10,270	33,698,111	3,281	57	Cherokee	38,295	76,942,263	2,009
20	Latimer	10,285	41,620,791	4,047	58	Osage	42,514	133,006,066	3,129
21	Blaine	10,590	53,519,371	5,054	59	Pittsburg	43,196	125,210,335	2,899
22	Kiowa	10,827	42,374,155	3,914	60	Stephens	43,605	123,907,203	2,842
23	Noble	11,246	103,856,349	9,235	61	Carter	44,120	186,243,138	4,221
24	Okfuskee	11,269	36,325,942	3,224	62	Grady	45,403	151,270,634	3,332
25	Haskell	11,388	29,799,077	2,617	63	Le Flore	46,486	145,614,991	3,132
26	Pushmataha	11,506	26,927,851	2,340	64	Kay	46,837	215,902,594	4,610
27	Washita	11,686	50,563,721	4,327	65	Washington	47,406	183,023,287	3,861
28	Marshall	12,045	39,755,068	3,301	66	Wagoner	54,203	151,997,465	2,804
29	Murray	12,367	31,117,177	2,516	67	Garfield	56,699	223,602,672	3,944
30	Hughes	13,101	52,637,971	4,018	68	Pottawatomie	61,859	173,378,550	2,803
31	Atoka	13,335	34,870,561	2,615	69	Payne	64,272	201,667,397	3,138
32	Kingfisher	13,480	82,392,637	6,112	70	Rogers	65,654	316,636,199	4,823
33	Craig	14,442	52,527,042	3,637	71	Creek	66,129	209,042,585	3,161
34	Choctaw	15,256	32,136,634	2,106	72	Muskogee	69,375	301,487,636	4,346
35	Pawnee	16,207	49,405,750	3,048	73	Canadian	84,670	332,635,244	3,929
36	Texas	18,081	137,182,619	7,587	74	Comanche	113,957	336,011,966	2,949
37	Beckham	18,555	77,577,105	4,181	75	Cleveland	197,164	624,237,994	3,166
38	Woodward	18,664	83,465,307	4,472					

Expenditures" includes all other expenditure accounts outside the twelve specifically listed. This includes accounts such as: " Charity," "Co. Audit," "Free Fair," "Civil Defense, "Co. Cemetery," "Food Stamps," and many others. End of Year Cash Surplus and population averages are also included in the table. Notice that the average population of each group is about one-half of the next larger group.

Table 4 shows each category of available funds and each expenditure as a percent of the respective totals in Table 3. That is, the contribution of each revenue source is shown as a percent of total funds for financing. Likewise, each expenditure account is shown as a percentage of total expenditures.

It is important to note that "Total Revenue" and "Total Funds for Financing" do not necessarily represent all funds available. Counties also have "Surplus Transferred," an item made up largely of back taxes (delinquent taxes) paid during the current fiscal year. Counties do not usually budget these funds. Because items like delinquent taxes are not included in the table, "Total Funds for Financing" minus "Total Expenditures" do not equal "End of Year Cash Surplus." As expected, Table 3 shows that, generally, the larger the population of a county, the larger its county government is in terms of revenue and expenditures. Notice that the averages for "Counties" (all seventy-five counties) are most similar to the averages in the 15,000 to 40,000 population group. For all groups, ad valorem revenues are clearly the greatest source of financing, varying from 30.48% of total funds for Group III to 43.87% of total funds for Group IV.

Expenditure patterns are quite consistent across population groups. 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 providing a basic set of county services and small counties have fewer people to spread that cost among. Most likely, the latter explanation more truly describes the situation.

Two observations in the data provide particularly strong support for this explanation. First, counties usually adopt a sales tax only as a last resort, when basic county services are in danger of being curtailed or eliminated. Citizens are very reluctant to vote for more taxes until they are truly needed. The relatively large sales tax receipts shown (Table 5) for Groups

Table 2. 1998 Fiscal Year County Population and Net Assessed Value in Order of Ascending Assessed Valuation.

#	County	1997 Pop.	Jan. 1, 1997 Assessed Value	Assessed Value Per Capita	#	County	1997 Pop.	Jan. 1, 1997 Assessed Value	Assessed Value per Capita
1	Harmon	3,473	16,178,209	4,658	39	Beaver	5,981	80,971,283	13,538
2	Greer	6,377	22,394,038	3,512	40	Kingfisher	13,480	82,392,637	6,112
3	Cotton	6,691	23,652,608	3,535	41	Woodward	18,664	83,465,307	4,472
4	Love	8,596	25,280,603	2,941	42	Seminole	25,018	85,439,195	3,415
5	Jefferson	6,669	25,566,458	3,834	43	Sequoyah	36,882	87,227,368	2,365
6	Pushmataha	11,506	26,927,851	2,340	44	Bryan	34,183	88,525,164	2,590
7	Coal	6,058	28,518,491	4,708	45	Lincoln	31,083	89,089,241	2,866
8	Haskell	11,388	29,799,077	2,617	46	Garvin	27,016	90,223,916	3,340
9	Nowata	9,902	29,815,662	3,011	47	Okmulgee	38,193	90,231,745	2,363
10	Murray	12,367	31,117,177	2,516	48	Jackson	28,712	91,716,168	3,194
11	Choctaw	15,256	32,136,634	2,106	49	Caddo	30,931	101,394,718	3,278
12	Cimarron	3,082	33,057,878	10,726	50	Pontotoc	34,809	102,054,292	2,932
13	Ellis	4,223	33,683,006	7,976	51	Noble	11,246	103,856,349	9,235
14	Johnston	10,270	33,698,111	3,281	52	Logan	30,607	104,538,373	3,416
15	Tillman	9,656	34,344,202	3,557	53	Custer	25,788	110,660,953	4,291
16	Atoka	13,335	34,870,561	2,615	54	McCurtain	34,435	111,706,610	3,244
17	Dewey	5,038	34,922,692	6,932	55	Mayes	37,074	120,420,727	3,248
18	Okfuskee	11,269	36,325,942	3,224	56	Stephens	43,605	123,907,203	2,842
19	Marshall	12,045	39,755,068	3,301	57	Pittsburg	43,196	125,210,335	2,899
20	Harper	3,620	40,118,206	11,082	58	Osage	42,514	133,006,066	3,129
21	Latimer	10,285	41,620,791	4,047	59	Delaware	33,879	136,488,464	4,029
22	Roger Mills	3,602	42,086,845	11,684	60	Texas	18,081	137,182,619	7,587
23	Kiowa	10,827	42,374,155	3,914	61	Le Flore	46,486	145,614,991	3,132
24	Alfalfa	6,056	44,326,921	7,320	62	Grady	45,403	151,270,634	3,332
25	Major	7,772	48,353,657	6,222	63	Wagoner	54,203	151,997,465	2,804
26	Pawnee	16,207	49,405,750	3,048	64	Pottawatomie	61,859	173,378,550	2,803
27	Washita	11,686	50,563,721	4,327	65	Washington	47,406	183,023,287	3,861
28	Adair	20,112	52,503,137	2,611	66	Carter	44,120	186,243,138	4,221
29	Craig	14,442	52,527,042	3,637	67	Payne	64,272	201,667,397	3,138
30	Hughes	13,101	52,637,971	4,018	68	Creek	66,129	209,042,585	3,161
31	McIntosh	18,798	53,317,709	2,836	69	Kay	46,837	215,902,594	4,610
32	Blaine	10,590	53,519,371	5,054	70	Garfield	56,699	223,602,672	3,944
33	Woods	8,251	57,351,387	6,951	71	Muskogee	69,375	301,487,636	4,346
34	Grant	5,399	63,697,321	11,798	72	Rogers	65,654	316,636,199	4,823
35	Ottawa	30,581	72,670,778	2,376	73	Canadian	84,670	332,635,244	3,929
36	McClain	25,816	75,663,153	2,931	74	Comanche	113,957	336,011,966	2,949
37	Cherokee	38,295	76,942,263	2,009	75	Cleveland	197,164	624,237,994	3,166
38	Beckham	18,555	77,577,105	4,181					

I and II indicate that more small counties have adopted a sales tax.[2] Secondly, 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.

Assessed Value

Average revenues and expenditures of the five assessed value groups show that the larger the county (in terms of assessed value), the larger the revenues and expenditures (Table 6). Table 7 shows the percentages associated with the numerical amounts in Table 6. Interestingly, the smallest group (Group I) has one of the largest percentages of sales taxes and the smallest percentage of ad valorem revenues as regards total funds for financing. One may surmise that sales taxes are relatively large because property taxes are inadequate to support county services in many of these counties.

Table 7 also shows that Groups I and II spend a smaller proportion of their budget on county commissioner budgets. County commissioners may pay their salaries from the county road cash fund, so in many poorer counties they choose to do so in order to free general fund dollars for other pressing needs.

Per capita spending by assessed value group tells much the same story as told by Tables 6 and 7. Ad valorem taxes per capita are fairly similar among the groups, as are county clerk fees and motor vehicle fees (Table 8). However, sales tax receipts are $34.69 per capita for Group I and are only $14.71 per capita for Group V. Fifteen of the seventeen counties in Group I collect a sales tax. Only five of the twelve counties in Group V have a sales tax.

Perhaps the most impressive statistic is the comparative tax burden per capita (Table 8). Group I collects $95.12 per person, Group II collects $97.32 per person, and Groups III –

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, 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.

Fiscal Year 1997	*Counties**	*Group I 0-9000*	*Group II 9-15,000*	*Group III 15-40,000*	*Group IV 40-200,000*
Number of Counties	*75*	*16*	*17*	*24*	*18*
Item			*(Dollars)*		
Beginning Cash Surplus	$467,536	$279,125	$365,747	$472,122	$725,032
Revenues:					
Ad Valorem	946,774	357,964	428,865	817,492	2,131,671
County Clerk Rev	120,498	42,696	59,487	119,844	248,150
Motor Vehicle	35,340	6,188	15,316	37,319	77,528
Interest on Investment	101,631	77,142	69,821	86,254	173,943
Sales Tax	548,275	206,682	308,961	607,572	998,871
Other Revenues	262,875	122,724	158,708	249,713	503,383
Total Revenues	2,015,393	813,396	1,041,158	1,918,193	4,133,545
Total Funds For Financing	$2,482,929	$1,092,521	$1,406,905	$2,390,315	$4,858,577
Expenditures:**					
District Attorney	16,798	4,007	6,756	13,383	42,204
County Sheriff	349,831	156,322	219,097	335,522	664,387
County Treasurer	89,428	54,008	59,559	88,655	150,152
County Commissioner	45,400	3,952	12,340	51,455	105,393
OK Coop. Extension	44,399	20,952	34,530	40,989	79,107
County Clerk	141,582	72,747	85,784	131,186	269,328
Court Clerk	95,866	45,779	51,612	87,860	192,857
County Assessor	83,213	47,171	52,292	74,354	156,265
Rural./Visual Inspec.	111,604	29,702	67,356	123,455	210,394
General Government	443,327	214,446	283,950	418,425	830,503
Excise/Equal	4,080	2,812	3,812	4,295	5,175
County Elections	55,125	29,872	33,165	53,527	100,442
Other Expenditures	315,559	61,196	55,825	102,897	1,070,512
Total Expenditures	1,796,211	742,965	966,077	1,526,004	3,876,719
End of Year Cash Surplus	$518,408	$334,886	$374,165	$527,586	$805,531
Avg. Population	28,677	5,681	11,611	27,874	66,308

Table 4. County General Fund Average Sources of Financing and Expenditures Accounts as Percentage of Respective Totals.

Fiscal Year 1997	*Counties**	*Group I 0-9000*	*Group II 9-15,000*	*Group III 15-40,000*	*Group IV 40-200,000*
Number of Counties	*75*	*16*	*17*	*24*	*18*
Item			*(Dollars)*		
Beginning Cash Surplus	18.83%	25.55%	26.00%	19.75%	14.92%
Revenues:					
Ad Valorem	38.13%	32.76%	30.48%	34.20%	43.87%
County Clerk Rev	4.85%	3.91%	4.23%	5.01%	5.11%
Motor Vehicle	1.42%	0.57%	1.09%	1.56%	1.60%
Interest on Investment	4.09%	7.06%	4.96%	3.61%	3.58%
Sales Tax	22.08%	18.92%	21.96%	25.42%	20.56%
Other Revenues	10.59%	11.23%	11.28%	10.45%	10.36%
Total Revenues	81.17%	74.45%	74.00%	80.25%	85.08%
Total Funds For Financing	100.00%	100.00%	100.00%	100.00%	100.00%
Expenditures:**					
District Attorney	0.94%	0.54%	0.70%	0.88%	1.09%
County Sheriff	19.48%	21.04%	22.68%	21.99%	17.14%
County Treasurer	4.98%	7.27%	6.16%	5.81%	3.87%
County Commissioner	2.53%	0.53%	1.28%	3.37%	2.72%
OK Coop. Extension	2.47%	2.82%	3.57%	2.69%	2.04%
County Clerk	7.88%	9.79%	8.88%	8.60%	6.95%
Court Clerk	5.34%	6.16%	5.34%	5.76%	4.97%
County Assessor	4.63%	6.35%	5.41%	4.87%	4.03%
Rural./Visual Inspec.	6.21%	4.00%	6.97%	8.09%	5.43%
General Government	24.68%	28.86%	29.39%	27.42%	21.42%
Excise/Equal	0.23%	0.38%	0.39%	0.28%	0.13%
County Elections	3.07%	4.02%	3.43%	3.51%	2.59%
Other Expenditures	17.57%	8.24%	5.78%	6.74%	27.61%
Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%

* 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.

Fiscal Year 1997	*Counties**	*Group I 0-9000*	*Group II 9-15,000*	*Group III 15-40,000*	*Group IV 40-200,000*
Number of Counties	*75*	*16*	*17*	*24*	*18*
Item			*(Dollars)*		
Beginning Cash Surplus	$16.30	$49.14	$31.50	$16.94	$10.93
Revenues:					
Ad Valorem	33.01	63.02	36.93	29.33	32.15
County Clerk Fees	4.20	7.52	5.12	4.30	3.74
Motor Vehicle	1.23	1.09	1.32	1.34	1.17
Interest on Investment	3.54	13.58	6.01	3.09	2.62
Sales Tax	19.12	36.38	26.61	21.80	15.06
Other Revenues	9.17	21.60	13.67	8.96	7.59
Total Revenues	70.28	143.19	89.67	68.82	62.34
Total Funds For Financing	86.58	192.33	121.17	85.75	73.27
Expenditures:**					
District Attorney	0.59	0.71	0.58	0.48	0.64
County Sheriff	12.20	27.52	18.87	12.04	10.02
County Treasurer	3.12	9.51	5.13	3.18	2.26
County Commissioner	1.58	0.70	1.06	1.85	1.59
OK Coop. Extension	1.55	3.69	2.97	1.47	1.19
County Clerk	4.94	12.81	7.39	4.71	4.06
Court Clerk	3.34	8.06	4.44	3.15	2.91
County Assessor	2.90	8.30	4.50	2.67	2.36
Rural./Visual Inspec.	3.89	5.23	5.80	4.43	3.17
General Government	15.46	37.75	24.45	15.01	12.52
Excise/Equal	0.14	0.49	0.33	0.15	0.08
County Elections	1.92	5.26	2.86	1.92	1.51
Other Expenditures	11.00	10.77	4.81	3.69	16.14
Total Expenditures	62.64	130.79	83.20	54.75	58.47
End of Year Cash Surplus	18.08	58.95	32.22	18.93	12.15
Avg. Population	28,677	5,681	11,611	27,874	66,308

* 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.

Fiscal Year 1997	*Group I 0 - 35 millions*	*Group II 35 - 70 millions*	*Group III 70 - 105 millions*	*Group IV 105 - 170 millions*	*Group V* 170 - 700 millions*
Number of Counties	*17*	*17*	*18*	*11*	*12*
Beginning Cash Surplus	$243,576	$353,224	$405,349	$585,567	$931,841
Revenues per Capita					
Ad Valorem	268,961	449,852	821,632	1,194,948	2,571,198
County Clerk Fees	38,875	64,243	119,468	170,592	271,453
Motor Vehicle Fees	8,781	15,525	30,406	57,690	87,951
Interest on Investments	62,297	75,385	91,891	138,152	175,666
Sales Tax Receipts	293,577	289,465	365,086	1,012,028	1,125,424
Other Revenues	132,619	159,239	232,481	356,357	554,120
Total Revenue	805,111	1,053,709	1,660,964	2,929,767	4,785,812
Total Funds for Financing	$1,048,687	$1,406,933	$2,066,313	$3,515,334	$5,717,653
Expenditures per Capita:**					
District Attorney	5,153	4,597	14,085	15,849	55,516
County Sheriff	159,810	213,068	346,890	382,867	786,901
County Treasurer	46,825	56,920	93,426	106,373	174,304
County Commissioner	6,280	4,870	43,337	80,232	129,404
OK Coop Extension	23,239	27,424	45,559	56,203	85,861
County Clerk	61,035	88,736	136,939	183,921	298,708
Court Clerk	41,289	49,442	96,992	104,153	229,665
County Assessor	42,416	51,314	75,296	114,501	169,392
Reval./Visual Inspec.	49,997	66,937	99,245	175,907	221,752
General Government	202,776	297,175	407,758	547,725	948,814
Excise/Equal. Board	3,227	3,761	3,813	5,209	5,107
County Election Exp.	30,578	31,760	54,259	68,668	111,885
Other Expenditures	96,048	48,986	16,452	349,720	1,421,522
Total Expenditures	$768,675	$944,989	$1,434,052	$2,191,327	$4,638,832
End of Year Cash Surplus	$262,243	$406,662	$441,454	$662,423	$1,023,031
Avg. Population	8,464.00	10,827.00	26,670.00	38,606.00	76,512.00

* 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.

Fiscal Year 1997	*Group I 0 - 35 millions*	*Group II 35 - 70 millions*	*Group III 70 - 105 millions*	*Group IV 105 - 170 millions*	*Group V* 170 - 700 millions*
Number of Counties	*17*	*17*	*18*	*11*	*12*
Beginning Cash Surplus	23.23%	25.11%	19.62%	16.66%	16.30%
Revenues per Capita					
Ad Valorem	25.65%	31.97%	39.76%	33.99%	44.97%
County Clerk Fees	3.71%	4.57%	5.78%	4.85%	4.75%
Motor Vehicle Fees	0.84%	1.10%	1.47%	1.64%	1.54%
Interest on Investments	5.94%	5.36%	4.45%	3.93%	3.07%
Sales Tax Receipts	27.99%	20.57%	17.67%	28.79%	19.68%
Other Revenues	12.65%	11.32%	11.25%	10.14%	9.69%
Total Revenue	76.77%	74.89%	80.38%	83.34%	83.70%
Total Funds for Financing	100.00%	100.00%	100.00%	100.00%	100.00%
Expenditures per Capita:**					
District Attorney	0.67%	0.49%	0.98%	0.72%	1.20%
County Sheriff	20.79%	22.55%	24.19%	17.47%	16.96%
County Treasurer	6.09%	6.02%	6.51%	4.85%	3.76%
County Commissioners	0.82%	0.52%	3.02%	3.66%	2.79%
OK Coop Extension	3.02%	2.90%	3.18%	2.56%	1.85%
County Clerk	7.94%	9.39%	9.55%	8.39%	6.44%
Court Clerk	5.37%	5.23%	6.76%	4.75%	4.95%
County Assessor	5.52%	5.43%	5.25%	5.23%	3.65%
Reval./Visual Inspec.	6.50%	7.08%	6.92%	8.03%	4.78%
General Government	26.38%	31.45%	28.43%	25.00%	20.45%
Excise/Equal. Board	0.42%	0.40%	0.27%	0.24%	0.11%
County Election Exp.	3.98%	3.36%	3.78%	3.13%	2.41%
Other Expenditures	12.50%	5.18%	1.15%	15.96%	30.64%
Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%

*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.

Fiscal Year 1997	*Group I 0 - 35 millions*	*Group II 35 - 70 millions*	*Group III 70 - 105 millions*	*Group IV 105 - 170 millions*	*Group V* 170 - 700 millions*
Number of Counties	*17*	*17*	*18*	*11*	*12*
Beginning Cash Surplus	$28.78	$32.62	$15.20	$15.17	$12.18
Revenues per Capita					
Ad Valorem	31.78	41.55	30.81	30.95	33.61
County Clerk Fees	4.59	5.93	4.48	4.42	3.55
Motor Vehicle Fees	1.04	1.43	1.14	1.49	1.15
Interest on Investments	7.36	6.96	3.45	3.58	2.30
Sales Tax Receipts	34.69	26.74	13.69	26.21	14.71
Other Revenues	15.67	14.71	8.72	9.23	7.24
Total Revenue	95.12	97.32	62.28	75.89	62.55
Total Funds for Financing	$123.90	$129.94	$77.48	$91.06	$74.73
Expenditures per Capita:**					
District Attorney	0.61	0.42	0.53	0.41	0.73
County Sheriff	18.88	19.68	13.01	9.92	10.28
County Treasurer	5.53	5.26	3.50	2.76	2.28
County Commissioners	0.74	0.45	1.62	2.08	1.69
OK Coop Extension	2.75	2.53	1.71	1.46	1.12
County Clerk	7.21	8.20	5.13	4.76	3.90
Court Clerk	4.88	4.57	3.64	2.70	3.00
County Assessor	5.01	4.74	2.82	2.97	2.21
Reval./Visual Inspec.	5.91	6.18	3.72	4.56	2.90
General Government	23.96	27.45	15.29	14.19	12.40
Excise/Equal. Board	0.38	0.35	0.14	0.13	0.07
County Election Exp.	3.61	2.93	2.03	1.78	1.46
Other Expenditures	11.35	4.52	0.62	9.06	18.58
Total Expenditures	$90.82	$87.28	$53.77	$56.76	$60.63
End of the Year Cash Surplus	$30.98	$37.56	$16.55	$17.16	$13.37

*All Oklahoma Counties except Tulsa and Oklahoma .
**Expenditure amounts include any designated sales tax funds expended.

Oklahoma State University, in compliance with Title VI and VII of the Civil Rights Act of 1964, Executive Order 11246 as amended, Title IX of the Education Amendments of 1972, Americans with Disabilities Act of 1990, and other federal laws and regulations, does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, or status as a veteran in any of its policies, practices or procedures. This includes but is not limited to admissions, employment, financial aid, and educational services

Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, Samuel E. Curl, Director of Oklahoma Cooperative Extension Service, Oklahoma State University, Stillwater, Oklahoma. This publication is issued by Oklahoma State University as authorized by the Dean of the Division of Agricultural Sciences and Natural Resources. 0100 AW.

Appendix D
Related Sources, Addresses, and Phone Numbers

Related Sources, Addresses, and Phone Numbers

Association of County Commissioners of Oklahoma (ACCO)
429 N. E. 50 Street
Oklahoma City, Oklahoma 73105

Phone: 405-524-3200

Publications Available:
Employment Policies and Procedures Handbook for County Elected Officials
ACCO Fire and Safety Manual

Center for Local Government Technology
308 CITD
Oklahoma State University
Stillwater, Oklahoma 74078

Phone: 405-744-6049
Fax: 405-744-7628
http://www.okstate.edu/ceat/clgt/clgt.htm

Commission on County Personnel Education and Training
Contact Center for Local Government Technology or
Oklahoma Cooperative Extension Service

Publications Available:
Handbook for County Clerks of Oklahoma
Handbook for Court Clerks of Oklahoma
Handbook for County Commissioners of Oklahoma
Handbook for County Assessors of Oklahoma
County Equalization Board Handbook
Personnel Guidelines for Elected County Officials
Purchasing Procedures for County Officers

Governmental Finance Officers Association (GFOA)
180 North Michigan Avenue, Suite 800
Chicago, Illinois 60601

Publications Available:
Governmental Accounting, Auditing, and Financial Reporting

Oklahoma Cooperative Extension Service (OCES)
College of Agricultural Sciences and Natural Resources
139 Agriculture Hall
Oklahoma State University 74078-6019

Phone: 405-744-5398

Publications Available:
County Financial Statement Handbook
County Excise Board Handbook
Extension Fact Sheets

Oklahoma Press Service, Inc.
Oklahoma Press Association
3601 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105-5499

http://www.OkPress.com/

Publications Available:
Open Meeting and Open Records Book

Oklahoma Public Employees Retirement System (OPERS)
6601 North Broadway Extension
Suite 129
Oklahoma City, Oklahoma 73116-8214

405-858-6737
http://www.OPERS.state.ok.us

Office of the State Auditor and Inspector (SA&I) of Oklahoma
Room 100 State Capitol
Oklahoma City, Oklahoma 73105

Attn: Greg Hodges
Director of Management Services

Phone: 405-521-3495
Fax: 405-521-3426

Publications Available:
County Government Chart of Accounts
County Clerk Forms

Oklahoma Secretary of State

101 State Capitol
Oklahoma City, Oklahoma 73105-4897

Phone: 405-521-4321

Publications Available:
Oklahoma Statutes, Session Laws, and Yearly Supplements

Oklahoma Tax Commission

2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194

Phone: 405-521-4321

Publications Available:
State Payments to Local Governments

Roberts Rules of Order

This information comes from the *Official Roberts Rules of Order* website: http://www.robertsrules.com/book.html

Robert's Rules of Order Newly Revised
Tenth Edition

A new and enlarged edition by editors Sarah Corbin Robert, Henry M. Robert III, William J Evans, Daniel H. Honemann, and Thomas J Balch.

Perseus Books Group Customer Service
5500 Central Avenue
Boulder, CO 80301
(800) 386-5656
Fax: (303) 449-3356
E-mail: westview.orders@perseusbooks.com

Paperback (October 2000)
ISBN: 0-7382-0370-6
Also available in hardcover
ISBN: 0-7382-0370-6

Robert's Rules of Order is America's foremost guide to parliamentary procedure. It is used by more professional associations, fraternal organizations, and local governments than any other authority.

The Tenth edition, referred to as Robert's Rules of Order Newly Revised (RONR), supersedes all earlier editions as the parliamentary authority in organizations that have adopted Robert's Rules of Order in their bylaws. It is important for all members of an organization to use a single parliamentary guide. Older editions of Robert's Rules have significant differences in their guidelines and page and section references, which can exacerbate disagreements instead of helping to settle them.

Robert's Rules of Order Newly Revised, is readily available at most bookstores. If the multiplicity of similar titles is confusing, insist on the title shown above. Other versions may be less expensive, but they will leave you looking in vain for a passage or a page that other group members have in front of them. You can also order the book online from Amazon.com.

Because Robert's Rules of Order has been in use for so long, some of the earliest editions (published before 1915) are no longer protected by copyright. They have therefore been republished and revised by different writers with variable qualifications in parliamentary law. There is even one book published under the "Robert's Rules" name which contains an entirely different text.

None of these books is sanctioned by the Robert's Rules Association or the National Association of Parliamentarians, and none of them is a reliable, definitive source on parliamentary law. Only the 2000 edition of Robert's Rules of Order Newly Revised, is today's official handbook.

Appendix E
Forms Section

Recurring Signature List for County Officers

STATE OF OKLAHOMA

COUNTY OF_____

I,_____County Clerk of _____ County, do hereby certify:

1. That the persons whose signatures appear below are the duly qualified and acting County Officials of said County, for the offices and terms of office set forth respectively below.

2. That the following signature of each of said officers is the genuine signature of each, and that all of said signatures were affixed in my presence.

Please print name after signature

COUNTY CLERK:_____

ASSOCIATE DISTRICT JUDGE:_____

DISTRICT ATTORNEY:_____

COURT CLERK:_____

COUNTY SHERIFF:_____

COUNTY TREASURER:_____

COUNTY ASSESSOR:_____

CO. COMMISSIONER: District 1_____

CO. COMMISSIONER: District II_____

CO. COMMISSIONER: District III_____

(SEAL)

Dated at_____
City/Town
Oklahoma this_____day of_____
19_____.

_____
COUNTY CLERK (signature)

Please list in the space provided below the phone number with area code

County Clerk:_____

Court Clerk: _____

Recurring Signature List for Deputy County Clerks, Assistant District Attorneys, and Deputy Court Clerks

STATE OF OKLAHOMA

COUNTY OF _____

I, _____***, County Clerk***

of _____***, County, Oklahoma, do hereby certify:***

1. That the persons whose signatures appears below are the duly qualified and acting Deputy County Officials of said county, for the offices set forth respectively below.
2. That the following signatures of each of said deputy officers is the genuine signature of each, and that all of said signatures were affixed in my presence.

DEPUTY COUNTY CLERKS

PRINT NAME/TYPE	***SIGNATURE***
_____	_____
_____	_____
_____	_____

ASSISTANT DISTRICT ATTORNEYS

PRINT NAME/TYPE	***SIGNATURE***
_____	_____
_____	_____

DEPUTY COURT CLERKS

PRINT NAME/TYPE	***SIGNATURE***
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated at _____***, Oklahoma,***

this _____***, day of*** _____ ***19*** ____.

(SEAL)

_____
COUNTY CLERK (signature)

Public Officials Certificate of Manual Signature

State of Oklahoma

County of _____.

I,_____, County Clerk of _____county, Oklahoma do hereby certify:

That the person whose signature appears below is the duly qualified and acting _____ of said County, for the office set forth respectively below:

That the following signature of said _____ is the genuine signature and that the signature was affixed in my presence:

_____ _____

Print Signature Signature

OSF Form 3
(Revised 3/00)

STATE OF OKLAHOMA

Notarized Claim Form

FUND	AGENCY	ORDER NO.	CLAIM NO.	CLAIM OF:

FOR AGENCY USE

P. O. Address _____

ACCOUNT	SUB-ACTIVITY	OBJECT	CFDA	AMOUNT

FOR

$

AGAINST

Agency, Board,
Comm., Dept.:

ASSIGNMENT

I hereby assign this claim to

_____

and authorize the State Treasurer to issue a warrant in payment to said assignee.

Date: _____

Claimant:

WARRANT NO.

Enter the partial payment or final payment number if claim is to be charged against an encumbered order.

Partial No.	Final No.	TOTAL AMOUNT $
		OSF-AUDITED BY:

Receipt of Goods or Services Date
(OFFICE OF CENTRAL SERVICES ISSUED ORDERS ONLY): _____

DATE	ITEM	QUANTITY	ARTICLE	UNIT PRICE	AMOUNT CLAIMED	OBJECT CODE

The State Treasurer is hereby authorized to deliver warrant issued in payment of this claim to th Approving Officer in charge of Agency, Board, Commission or Department above named, and su officer is authorized to mail warrant to claimant herein above named.

The undersigned contractor or duly sworn agent, of lawful age, being first duly sworn, on oath says th this claim is true and correct. Affiant further states that the work, services or material as shown by t claim have been completed or supplied in accordance with the plans, specifications, orders, requests a all other terms of the contract.

_____
Claimant

State of _____ County of _____

Subscribed and sworn before me _____ , _____ .

My Commission expires _____ , _____ . _____
Notary Public (or Clerk or Judge)

TOTAL AMOUNT APPROVED	

I hereby approve this claim for payment and certify it complies with t purchasing laws of this State.

_____
Agency's Approving Officer

_____
Title Date

Agency, Bd.,
or Div. Use

Form **843**
(Rev. January 1997)
Department of the Treasury
Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

► **See separate instructions.**

Use Form 843 only if your claim involves ***(a)*** *one of the taxes shown on line 3a or* ***(b)*** *a refund or abatement of interest, penalties, or additions to tax on line 4a.*

Do not *use Form 843 if your claim is for—*

- *An overpayment of income taxes;*
- *A refund of fuel taxes;*
- *An overpayment of excise taxes reported on Form 720, 730, or 2290 (see* ***General Instructions****).*

Please type or print

Name of claimant	Your social security number
Address (number, street, and room or suite no.)	Spouse's social security number
City or town, state, and ZIP code	Employer identification number
Name and address shown on return if different from above	Daytime telephone number ( )

1 Period—prepare a separate Form 843 for each tax period
From , 19 , to , 19

2 Amount to be refunded or abated
$

3a Type of tax, penalty, or addition to tax:
☐ Employment ☐ Estate ☐ Gift ☐ Excise (unless reported on Form 720, 730, or 2290—see instructions.)
☐ Penalty—IRC section ► _____

b Type of return filed (see instructions):
☐ 706 ☐ 709 ☐ 940 ☐ 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 4720 ☐ Other (specify)

4a Request for abatement or refund of:
☐ Interest caused by IRS errors or delays (if applicable—see instructions).
☐ A penalty or addition to tax as a result of erroneous advice from the IRS.

b Dates of payment ►

5 **Explanation and additional claims.** Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature (Title, if applicable. Claims by corporations must be signed by an officer.) — Date

Signature — Date

Sample Oklahoma Department of Transportation
Invoice for Copies and Filing Fees

1287

INVOICE
For Copies/Filing Fees

CLAIMANT: _____ **DATE:** _____, 19_____

ADDRESS _____

Job Piece & Parcel	County	Description	Quantity	Unit	Price Per Unit	Amount

Requested By: _____ **Title:** _____ **Date:** _____

Mail Invoice to: **Oklahoma Department of Transportation**
Legal Division - Business Office, 3rd Floor, Room C-7
200 N.E. 21st Street
Oklahoma City, Oklahoma 73105

Oklahoma Employment Security Commission

Invoice For Tax Warrant Filing Fees And Copy Fees

_____COUNTY

TO: OKLAHOMA EMMPLOYMENT SECURITY COMMISSION
WILL ROGERS MEMORIAL OFFICE BUILDING
P. O. BOX 52003
OKLAHOMA CITY, OK 73152-2003

ATTN: KATHLEEN McCLURE/COLLECTIONS (405) 557-5362

MONTH OF _____20_____

NUMBER FILED	CHARGED PER ITEM	TOTAL
_____	$_____	=
	$_____	

(Charges authorized by House Bill 2292, effective September 1, 1994)

DATE FILED	DOCUMENT NO.	TAX WARRANT NO.	ACCOUNT NO.	FEE

Make check payable to:

_____ Signature-County Clerk

_____ Date

20__ CALENDAR YEAR
SCHEDULE OF REGULAR MEETINGS*

_____
(name of county)

DATE	TIME	PLACE OF MEETING
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(Use additional lines to complete the year)

To be completed by person filing notice:

Name: _____

Title: _____

Address: _____

_____

Phone Number: _____

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__.

NOTICE OF MEETINGS

_____
(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, 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 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, 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.

RECEIVING BOOK

S. A. & I. 147 (1985)

Number	DATE OF FILING					GRANTOR	GRANTEE	NATURE OF * INSTRUMENT.	RECORDED.		RECORDING. FEE	
	YR.	MO.	DAY	HR.	A.M. P.M.				BOOK	PAGE	DOLS.	CTS.

RECEIVING BOOK

Doc. Stamps		AMT. REC		FROM WHOM RECEIVED	TO WHOM DELIVERED	ADDRESS	DATE OF DELIVERY		
DOLS.	CTS.	DOLS.	CTS.				MO.	DAY	YR.

S.A.&I. 150 (2000)

SUPPLEMENTAL ESTIMATE

FOR

_____
(County City Town or Board of Education)

of_____COUNTY, OKLAHOMA

With Exhibits showing the Financial Condition of the_____FUND at the close of the month ending_____,20_____

And a Statement of Additional Needs for the remainder of the

Fiscal Year ending June 30, 20_____

To the County Excise Board

County of _____, State of Oklahoma

Greetings:

Pursuant to the requirements of 68 Okla.St.Ann. § 3021, we herewith submit for your consideration the within Statement of the Fiscal Condition of the _____Fund of the_____, County of_____, State of Oklahoma, for that portion of the current fiscal year beginning July 1, 20____, and ending with the close of business on the last day of the month of_____,20_____, together with an itemized statement of balances in appropriations now considered unnecessary or dispensable in view of greater needs, and an itemized statement of additional needs considered essential in the proper conduct of said municipality for the remainder of the current fiscal year ending June 30, 20 ____ As to the Counties and Cities, find attached hereto certificate of publication as required by said Section 3021. We further certify that the estimate of income from sources other than Ad Valorem Tax for the remainder of the current fiscal year is reasonably probable of collection before June 30th next, and that such estimate is based on the estimated income other than ad valorem tax as fixed by the excise board for the current fiscal year, after excluding any estimate of such income to be received from prior or back ad valorem tax as to which the date of sale for delinquency has elapsed.

We further certify that the aggregate amount of said proposed additional and supplemental appropriations, when added to the original appropriations for the fiscal year, is not in excess of the income and revenue provided and accumulated for this current fiscal year, that Officers in charge of Departments affected by proposed cancellations have been notified of such proposals, and that no part of the revenue of this or a previous year against which there are any outstanding claims, contracts or warrants has been included in this Supplemental Estimate.

Dated at_____, Oklahoma, this _____day of_____,20_____

_____
(Member) *(Chairman, President or Mayor)*

Attest: _____
(Clerk) (Member)

CERTIFICATE OF TRUE STATEMENT OF FINANCIAL CONDITION AND CASH ON HAND

We, the undersigned, do hereby solemnly swear or affirm that the within Exhibits "D," "F," "M" and "Y" reflect a true and correct statement of the condition of the _____FUND for each of the stated Fiscal Accounts of the_____ (municipality), of _____County, Oklahoma, at the close of business on_____,20_____, that we have no knowledge or record of any claims or contracts pending against the Balances of Appropriations proposed for cancellation; and that all of said statements are in accordance with and as shown by the records of our respective officers, each, so help me God.

Treasurer's signature: _____ Clerk's signature: _____
(Treasurer) *(Clerk)*

Subscribed and sworn to before me this the_____day of _____,20_____

_____
(County Clerk or Notary Public)

Subscribed and sworn to before me this the_____day of _____,20_____

_____
(County Clerk or Notary Public)

(UNLESS BOTH CLERK AND TREASURER SWEAR TO THIS CERTIFICATE, IT SHALL NOT BE APPROVED)

Filed this the_____day of_____,20_____ _____, County Clerk

NOTE:--The same officers shall sign this application as law required to sign the Financial Statement and Estimate of Needs for a county or any subdivision thereto when the same is filed in July with the County Excise Board.

FINANCIAL STATEMENT SHOWING CONDITION OF CURRENT _____

AND ESTIMATE OF SUPPLEMENTAL AND ADDITIONAL NEEDS OF THE_____

S.A.& I. 150 (2001)

Schedule 1 — Cancellation of Appropriations

PUBLISH

Acct	DEPARTMENT	PURPOSE	1 BALANCE AVAILABLE		2 PROPOSED CANCELLATIONS		3 CANCELED BY EXCISE BOARD	
		Total						

Schedule 2 — Supplemental and Additional Estimated Needs

PUBLISH

Acct	DEPARTMENT	PURPOSE	1 AMOUNT REQUESTED		2 PUBLISHED BY GOV. BOARD		3 APPROVED BY EXCISE BOARD	
	General Government	Additional Provision for Interest on Warrants						

Exhibit "F" — Miscellaneous Revenue Other than Current

	SOURCE OF REVENUE Include estimate of revenue from ALL sources except current ad valorem tax.	1(Note 1) ESTIMATES APPROVED BY EXCISE BOARD		2 ACTUALLY COLL-ECTED TO DATE IN CAPTION		3(Note 2) BALANCE COLL-ECTIBLE APP'D BY GOV. BOARD	
1	Surplus of Prior Year (20) after providing for all obligations thereof.					None after Nov. 1.	
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19	**Total Estimated (Col. 1) and Collected (Col. 2) and Uncollected (Col. 3.)**						
20	**Deduct Item 1, Column 1 (Surplus from Delinquent Tax)**						
21	**Estimate of Miscellaneous Revenue Exclusive of Back Tax**						
22	**Transfer Column 2 Total Into Column 3**						
23	**Current Tax Receipts into Delinquency Reserve (D-4 minus S-13)**						
24	**Total Collected and Probable for the year**						
25	**Deduct: 1. Original Estimate of Miscellaneous Revenue (F-19, Column 1)**						
26	**and(Y-11)2. Surplus Applied in Supplemental dated 20**						
27	**and (Y-12) 3. Surplus Applied in Supplemental dated 20**						
28	**and 4. Deficiency in ''Plan of Financing'' Appropriations (Y-14)**						
29							
30	**Total Already Applied**						
31	**Surplus Available (Not to Exceed Surplus on D-29)**						

NOTE: 1. Include all lawful estimates such as original and state aid estimate by Excise Board for Schools.
2. No authority for remainder of year more than the balance of lawfully approved miscellaneous estimate.

_____FUND ON LAST DAY OF MONTH OF_____,20___

_____OF_____COUNTY, OKLAHOMA.

Exhibit "M"	Appropriation Summary	1 FOR WARRANTS	2 FOR INTEREST	3 TOTAL
1	Original Estimate "Made and Approved" as filed with State Auditor			
2	Increase due to Supplemental Appropriation dated 20			
3	Increase due to Supplemental Appropriation dated 20			
4				
5	Total Appropriations Approved			
6	Cancellations and Reserves			
7	Reserved for Pending Appropriation Protest on Items not included in 68 Old.St.Ann., § 3032			
8	Canceled by Court Order			
9	Canceled by Excise Board under authority of 68 Old. St.Ann., § 3023			
10				
11	Total Cancellation and Reserves			
12	Net Approved Appropriations			

Exhibit "Y"	Method of Financing Appropriations	1 DETAIL	2 TOTAL	3 EXTENSION
	Equalized Certified and Extended_____ Mills Assessed Valuation S_____Levy Certified			
1	**Gross Proceeds of Levy Certified to State Auditor**			
2	**Deduct: 1. Gross Proceeds of _____Mills Canceled by Excise Board 68 Okl.St.Ann., § 3023**			
3	**and 2. Gross Proceeds of Mills Canceled by Court Order**			
4	**and 3. Gross Proceeds of _____Mills for Levy Protests still pending**			
5	**Balance Gross Proceeds of Levy free of Protests**			
6	**Deduct: Reserve at _____% for Delinquencies (1/1 1 if at 10%)**			
7	**Net Tax Available to Finance Appropriations**			
8	**Surplus Cash of Prior Year on hand July 1 (Examine Tax Court J. E. for adjustments)**			
9	**Protest Tax Refund Unclaimed fully released Jul 1 (Examine Tax Court J. E. for adjustments)**			
10	**Estimate of all Misc. Incomes other than Current Tax (Exhibit ''F'', Column 1, Line 19)**			
11	**Surplus Collections added by Supplement dated_____20_____**			
12	**Surplus Collections added by Supplement dated_____20_____**			
13	**Total Finance free of Protests to Cover Exhibit ''M'', Line 11, Column 3**			
14	**Note any deficiency in Plan of Finance (Any Excess of M-11-3 over Y-13) (See F-28)**			

Exhibit "D"	Current Cash Receipts, Disbursements and Balance Sheet Condition	1 DETAIL	2 TOTAL	3 EXTENSION
1	**Cash Surplus of Prior Year Actually on Hand July 1 (Y-8)**			
2	**Released Unclaimed Protest Tax Refund on Hand July 1 (Note 2) (Y-9)**			
3				
4	**Current Tax Apportioned**			
5	**Miscellaneous Income Other Than Current Tax Apportioned (F-19, Column 2)**			
6				
7	**Total Balance and Receipts**			
8	**Current Warrants Paid**			
9	**Interest Paid Thereon**			
10				
11	**Total Disbursements**			
	(Publish) BALANCE SHEET Current Assets			
12	**Balance Cash on Hand on date shown in caption above**			
13	**Net Current Tax Available Free of all Protests and Reserves (Y-7)**			
14	**Deduct Current tax Apportioned (D-4)**			
15	**Net Balance Current Tax in Process of Collection (To Column 3)**			
16	**Balance of Original Estimate of Miscellaneous Income (F-19, Column 3)**			
17	**Total Assets**			
	Current Liabilities and Reserves			
18	**Appropriations Available for Warrant Issues (M-11, Column 1)**			
19	**Deduct Warrants Issued to Date in Caption**			
20	**Balance Appropriations Available (To Column 3)**			
21	**Current Warrants Outstanding on Date in Caption (D-19 Less D-8)**			
22	**Provision Made for Interest on Current Warrants (M-1 1, Column 2)**			
23	**Deduct Interest Provision Used to Date (D-9)**			
24	**Residue of Interest Provision (If More is Needed, Enter in Schedule 2)**			
25				
26				
27	**Total Liabilities and Reserves**			
28	Deficit			
29	**Surplus --- (If Correctly Prepared Will Agree With F-3 1)**			

1.Publish all Items Below Line 11 of Exhibit ''D'' in Counties and Cities

2.Include No Unclaimed Protest Tax Refunds on Which the 6-Months Expired After July 1

PROOF OF PUBLICATION
AFFIDAVIT

STATE OF OKLAHOMA, COUNTY OF _____, ss

Personally appeared before me, the undersigned Notary Public, _____, Clerk of_____of the County and State aforesaid, who being first duly sworn according to law, deposes and says--That he complied with the law by having Exhibits "D" Balance Sheet, and Schedules 1 and 2, of the within Financial Statement and Estimate published as required by law in at least one issue of the_____ a weekly-daily newspaper published in the City-Town of_____, a copy of which published statement and estimate, together with proof of publication thereof, is hereto attached marked Exhibit "A," and made a part hereof. In evidence whereof the Affiant has subscribed hereto under oath.

_____Clerk

Subscribed and sworn to before me this _____day of_____,20_____

My commission expires _____,20_____ _____, Notary Public

CERTIFICATE OF EXCISE BOARD

STATE OF OKLAHOMA,_____, ss:

We, the undersigned, Members of the Excise Board of said County and State, do hereby certify that we have examined and carefully considered the application and proposal of the Governing Board of_____

of the same County and State aforesaid, for additional and supplemental appropriations for certain current expense purposes for the remainder of the fiscal year ending June 30, 20_____, the financial statement submitted therewith as of the month ending _____ _____,20_____, and the list of appropriations and parts thereof proposed for cancellation, after hearing any protests against such proposed cancellations.

We rely on the sworn statements of the Clerk and of the Treasurer and of the Governing Board of the with-in-named municipality that the revenues already received have been properly credited to the several Fiscal Year Accounts, that all warrant issues have been properly charged thereto or paid therefrom, and that no unpaid claims or contracts are pending against the balances of Appropriations submitted for cancellation.

We find, on analysis of the within Financial Statements, that the available surplus revenue already accrued and which is subject to supplementary appropriations under title 28 Okla.St.Ann. § 3021, is as follows:

Canceled Current Appropriation Balances, as per Schedule 1, column 3 ..... $_____

Current Revenues Actually Collected in excess of previous Appropriated Estimates, Exhibit "D," line 29, ... $_____

Total Surplus Approved and Appropriated to Current _____Fund use, Schedule 2 ..... $_____

Wherefore, we have and do order cancellation of Appropriation Items as shown in last column of Schedule 1, and we hereby appropriate the Current Revenues released thereby, together with Current Surplus Assets disclosed to Current Purposes, and we have and do hereby approve and make additional and supplemental Appropriations as listed in column 3 of Schedule 2 in the total sum of $_____which is within the total amount of surplus Revenue accrued as scheduled. The Secretary of the County Excise Board is hereby ordered to certify the same to the Clerk of the within-named municipality or subdivision of the State of Oklahoma, who is hereby authorized to enter the same upon his records, to notify his Treasurer of this action, and to make said funds available to his Governing Board.

Dated at_____, Oklahoma, this_____day of_____, 20_____

Attest: _____, Signed_____

Secretary of County Excise Board *Chairman of County Excise Board*

_____

Member of County Excise Board

_____

Member of County Excise Board

S.A.& I. No. 1 76 (2002)

INDEMNITY BOND FOR LOST OR MISLAID CHECKS/WARRANTS/VOUCHERS

STATE OF OKLAHOMA)
)SS.
COUNTY OF _____)

KNOW ALL MEN BY THESE PRESENTS THAT WE, _____, OF _____,
(PRINCIPAL)
OKLAHOMA AND _____, OF _____, OKLAHOMA
(NAME OF SURETY COMPANY, IF SURETY REQUIRED) (CITY OF SURETY)
AS SURETY/SURETIES, ARE HELD AND FIRMLY BOUND UNTO THE TREASURER OF _____
(NAME OF MUNICIPAL SUBDIVISION)
OKLAHOMA IN THE PRINCIPAL SUM OF $ _____ TO BE PAID TO SAID TREASURER OF
(DOUBLE AMOUNT OF LOST CHECK/WARRANT/VOUCHER)
_____ COUNTY, OKLAHOMA FOR WHICH PAYMENT WELL AND TRULY TO BE MADE, WE BIND OURSELVES, AND EACH OF OUR HEIRS, EXECUTORS, ADMINISTRATORS AND ASSIGNEES, JOINTLY AND SEVERALLY BY THESE PRESENTS.

THE CONDITIONS OF THIS OBLIGATION ARE SUCH THAT WHEREAS A CERTAIN CHECK, WARRANTOR VOUCHER NO. _____ OF THE _____FUND OF THE SERIES _____ IN THE SUM OF $ _____ IS ALLEGED TO HAVE BEEN LOST, DESTROYED OR MISLAID.

NOW IF THE SAID OBLIGOR SHALL WELL AND TRULY SAVE HARMLESS AND INDEMNIFY SAID OBLIGEE AGAINST ALL CLAIMS BY ANY PERSON ON ACCOUNT OF SAID CHECK, WARRANT OR VOUCHER AND AGAINST ALL COSTS AND EXPENSES BY REASON OF SUCH CLAIM, THEN THIS OBLIGATION SHALL BE NULL AND VOID.

WITNESS MY HAND THIS THE _____DAY OF _____ , 20 ____

_____
(PRINCIPAL)

* * * *

S.A.&I. 204 (2000)

Recorded Instruments		
Filed Instruments		
Lien Search		
Photographic Copies		
Certificates and Seals		
Assignments Tax Certificates		
Recording Plat		
License Registrations		
M & M Liens		
Notices and Exhibits		
Judgments		
Underground Facilities		
Miscellaneous		
Total Fees		
Documentary Stamp		
Total		

_____ COUNTY CLERK'S RECEIPT

_____, Oklahoma

No. _____

Date: _____, 20___

Received of _____ $ _____

_____ Dollars

_____

Cash _____

Check _____

Money Order _____

Total $_____

For fees or items as shown in margin hereof

_____
County Clerk

_____
Deputy

COUNTY CLERK'S CASH BOOK & SUMMARY REPORT TO COUNTY COMMISSIONERS

S.A. & I. 213 (2000)

Date			Recorded Instruments	Financing Statements	Certificate & Seal		Photo-copies	Certifi-cations	Lien Search	Documen-tary Stamps	Fictitious Partnership	Liens			Judgments	Miscellaneous		Refund		Total
Mo.	Day	Yr.			Tax Sale Assign.	Acknowledge-ment						Filing	Notice & Exhibits	Bonds		Source	Amount	Voucher	Amount	

RECONCILEMENT

Depository balance beginning of month	$ _____
ADD: Collections	$ _____
TOTAL	$ _____
SUBTRACT: Vouchers Issued	$ _____
Depository balance of month	$ _____

_____

I, _____ , County Clerk of

_____ County, hereby certify that this report Is a true and correct report of all fees charged and collected In my office for the month ending on the _____ day of _____ 20_____

_____, County Clerk

By _____, Deputy

_____

Approved by the Board of County Commissioners this _____

day of_____ , 20_____

_____,Chairman

_____, Member

_____, Member

EXHIBIT "A"

UNENCUMBERED APPROPRIATIONS ACCOUNT BALANCES ON _____ 20_____, FOR THE FISCAL YEAR 20____ 20____, AND STATEMENT OF BALANCES CONSENTED TO FOR CANCELLATIONS.

1.	2.	3.	4.	5.	6.
Acct. No.	Name of Appropriation Account	Office or Department	Unemcub'd Bal. on date Shown	Consent to Cancel By Officer	Cancelled By Board

EXHIBIT "B"

ADDITIONAL APPROPRIATIONS REQUESTED FOR REMAINDER OF FISCAL YEAR ENDING JUNE 30, 20___.

_____ Fund _____ _____

Office or Department Municipality

1.	2.	3.	4.		5.	
Acct. No.	Purpose or Name of Appropriation Account	Office or Department	Amount Requested		Approved By Board	

NOTE: THE TOTAL OF COLUMN 5, EXHIBIT "B" MAY NOT EXCEED THE TOTAL OF COLUMN 6, EXHIBIT "A"

S. A. & 1. 237 (2000)

TRANSFER OF APPROPRIATIONS

Within the _____Fund of

_____
Governmental Agency

_____ County, Oklahoma Fiscal Year 20___ 20___

(Schedule 1)

REQUEST FOR ADDITIONAL NEEDS

To the Honorable Governing Board:
Gentlemen: Due to an emergency which has arisen in my office or department, and under authority of 68 Okl.St.Ann. § 3021, I hereby request additional appropriations for current expense in the above named fund, detailed as to amounts requested in each appropriation account in Exhibit "B". I further state that I have obtained written consent to the cancellation of appropriations balances detailed in Exhibit "A", Column 5 as evidenced by the signatures of the officers and/or department heads appearing in Schedule 2 below. I further state that the reasons for the emergency are_____
_____ Respectfully submitted this ___ day of _____ , 20_____

Officer or Head of Department	Title
Officer or Head of Department	Title
Officer or Head of Department	Title
Officer or Head of Department	Title

(Schedule 2)

CONSENT TO CANCEL

I, we. or either of us, the undersigned officers and/or heads of departments of the above named governmental agency do hereby consent to the cancellation of appropriation balances detailed in Column 5, Exhibit "A". in so far as the appropriations and balances submitted for cancellation and subject to my or our individual control.

Officer or Head of Department	Title
Officer or Head of Department	Title
Officer or Head of Department	Title
Officer or Head of Department	Title

(Schedule 3)

CONSENT TO CANCEL AND REQUEST FOR ADDITIONAL NEEDS
(For Governing Boards)

We, the undersigned Governing Board named in the caption hereof, under authority of 68 Okl.St.Ann. § 3021, do hereby consent to the cancellation of the appropriation balances detailed in Column 5, Exhibit "A", and request that the revenues released thereby be appropriated to the accounts detailed in Exhibit "B". We further state that this request is made due to an emergency which has arisen in the department of the above named governmental agency and that the reasons for the emergency are _____

_____

Done in a meeting of the Governing Board of the said governmental agency and recorded in the minutes of the Secretary or Clerk of said board and signed at _____ Oklahoma, this _____ day of _____, 20 _____

_____
Chairman

_____
Secretary or Clerk

NOTICE TO COUNTY EXCISE BOARD

Pursuant to 62 Okl.St.Ann. § 461, the undersigned County Clerk of _____ County, Oklahoma, gives notice to the _____ County Excise Board that there has been a transfer of appropriations following the approval by the governing board of _____

_____
County Clerk

ATTEST:

_____
Date

CASH VOUCHER CLAIM

S.A.&I. 270 (2000)

_____ COUNTY, OKLAHOMA

THE COUNTY TREASURER
In Account With _____ Oklahoma, _____ 20 ____

NAME _____ ADDRESS _____

DATE 20		DETAIL		AMOUNT CLAIMED		DISALLOWED BY CLERK	
	Total						

The County Clerk Is hereby authorized to mail Voucher issued in payment of this Claim to Claimant at address hereinabove stated.

_____

I, the undersigned, upon oath, do depose and say that I have full knowledge of the above and foregoing account; that the said account is just, correct, due and according to law; that the amount claimed, after allowing all just credits, is now due and wholly unpaid; and that I am authorized to make this affidavit, so help me God.

Subscribed and sworn to before me this _____ _____ Claimant.

day of _____ 20 _____

CLERK'S APPROVAL

_____ County Clerk

AUDITED AND APPROVED FOR - - $ _____

CASH VOUCHER CLAIM
8-20½

Claim No.	BY	Voucher *No.*

Against

The Treasurer

OF

_____ *COUNTY*

OKLAHOMA

FOR _____

_____

_____

FILED _____ 20 ____

_____
County Clerk.

By _____
Deputy

AMOUNT CLAIMED $ _____

_____

AUDITED AND ALLOWED

For $ _____

ACCOUNT: _____

This _____ day of _____ 20 ____

_____
County Clerk.

NOTICE

This form is to be used only in making claims for money received through error by the County Treasurer, and for assessor's penalty, surveyor's fees, side-walk tax, old law paving and other special improvement taxes required to be paid over to security holder, and to such other Money as may come into the hands of the treasurer as is not required to be paid out on bond, coupon or warrant.

19 Okl.St.Ann. § 691 reads as follows:

"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. "

_____

_____

ASSIGNMENT

For value received, I hereby assign the within claim

To: _____

and, authorize the county clerk to issue voucher in payment of sa me to said assignee.

Dated this _____ day of _____ 20 _____

_____
Claimant

S. A. & I. 308 (2000)

Cash Fund Estimate of Needs and Request for Appropriation

FOR THE _____ CASH FUND

OF _____ MUNICIPALITY
County, City or Town

Certificate of County Treasurer

I, hereby certify that I have received and now hold, In actual cash actually on hand available for and subject to appropriation to the _____ cash fund of _____ of _____ County, Oklahoma, derived from the following designated sources and restricted by statute to expenditure for the purposes for which such fund was created as follows, to-wit:

From _____ The Sum of $_____
From _____ The Sum of $_____
From _____ The Sum of $_____
From _____ The Sum of $_____
From _____ The Sum of $_____
From _____ The Sum of $_____
From _____ The Sum of $_____
From _____ The Sum of $_____
From _____ The Sum of $_____
From _____ The Sum of $_____

TOTAL unappropriated available for purposes of said fund ---------- $_____

Said sums Include no part of any revenues heretofore reported and appropriated for the purposes of said cash fund and are being held subject to action by the County Excise Board.

Certified to this _____ day of _____ 20_____ _____ Treasurer

By _____ Deputy

To the Excise Board of _____ County, Oklahoma

This Is to certify that, pursuant to the 5th proviso of 62Okl.St. Ann. § 331 there has accrued In the Treasury and Is hereinbefore certified to as available for appropriation and use in the _____ cash fund of the aforesaid municipality, an amount of money equal to or greater than the total estimated needs hereinafter set out, that the Itemized purposes hereinafter named are lawful purposes to which said fun may be put, and we hereby respectfully request approval and appropriation therefore as follows, to-wit:

ACCT. NO.	PURPOSE	AMOUNT REQUESTED		APPROVED BY EXCISE BOARD	

Done by order of the Governing Board of said Municipality and recorded In the minutes of the Clerk at _____

Oklahoma, this _____ day of _____ 20_____ _____

ATTEST: _____

_____
Clerk or Secretary to Governing Board. _____

Certificate of the County Excise Board

County of _____, State of Oklahoma, ss.

We, the undersigned duly qualified and acting members of the Excise Board in aforesaid County and State, having considered the estimate of needs submitted by the Governing Board of said Municipality and, to the extent that the same was within the amount of cash available for such purpose, we have approved the several items of appropriation ascertained to be for purpose authorized by law and have indicated the items and amounts for approval in the last column.

Done at _____, Oklahoma, this _____ day of _____ 20_____

ATTEST: COUNTY EXCISE BOARD OF THE AFORESAID COUNTY AND STATE

_____ Chairman

_____ Member

_____
Secretary of County Excise Board

_____ Member

OFFICER'S REQUEST FOR SUPPLEMENTAL APPROPRIATIONS

_____County, Oklahoma

To The Honorable County Excise Board

I,_____, the duly qualified and acting_____ of the County and State aforesaid, do hereby certify that the following is a true and correct report of appropriations and expenditures of this office during the period beginning July 1, 20__and ending _____ 20__ . I further certify that the additional appropriations requested in column 8 are indispensable for the efficient operation of my office for the remainder of this fiscal year, and I certify further that any balances of appropriations in column 6 in excess of the needs to complete the first fiscal year, column 7, are available for cancellation.

_____
Head of Department

By _____
Deputy

Title _____

S.A.&I. 388 (2000)

Statement of appropriations, expenditures and balances as of _____ 20__.

P U R P 0 S E 1.	Original Appropriations 2.	ADJUSTMENTS Added 3.	ADJUSTMENTS Cancelled 4.	Expenditures To Date Caption 5.	Balance On Date In Caption 6.	Needs To Complete Fiscal Year 7.	Additional Appropriations Requested 8.
la Personal Services							
lb Part Time help							
lc Travel Expense							
2 Maintenance & Operation							
3 Capital Outlay							
T 0 T A L S							

County Officer's Annual Report

Please Read Carefully

This form is designed for use by all INDEPENDENT OFFICES AND AGENCIES including the following:

"A" DISTRICT ATTORNEY
"B" COUNTY SHERIFF
"C" COUNTY TREASURER
"D" COUNTY COMMISSIONERS
"F" COUNTY CLERK
"H" COUNTY ASSESSOR
"I" COURT CLERK
"J" DISTRICT COURT
"SL" ELECTION BOARD
"SO" VISUAL INSPECTION
"U" COUNTY EXCISE-EQUALIZATION BOARD

S.A. & I. No. 11 61 (2000)

Department_____ Office of_____

_____County, Oklahoma

ANNUAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 20____
AND ESTIMATE OF EARNINGS OF THE ENSUING FISCAL YEAR

S.A.&I. 1161 (2000)

To The Honorable Board of County Commissioners
and County Excise Board:

1, _____, the duly qualified and acting _____ of the County and State aforesaid, do hereby certify that the following is a true and correct report of the earnings of my office during the fiscal year just closed with a statement of estimated earnings, not exceeding statutory limitations, for the ensuing fiscal year.

REPORT AND ESTIMATE OF EARNINGS

CLASS OF ITEMS (List only fees to County General Fund)	COLLECTIONS OF THE YEAR JUST CLOSED		90% NORMALLY RECURRENT SOURCES OF PRECEDING YEAR		

Office of_____

_____County, Oklahoma

ANNUAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 20____

AND ESTIMATE OF NEEDS FOR THE ENSUING FISCAL YEAR

TO THE HONORABLE BOARD OF COUNTY COMMISSIONERS
and COUNTY EXCISE BOARD:

I, _____ , the duly qualified and acting _____ of the County and State aforesaid, do hereby certify that the following is a true and correct report of expenditures of this office during the fiscal year just closed with an estimate of my actual needs for the ensuing fiscal year.

REPORT OF PRIOR EXPENDITURES AND ESTIMATE OF NEEDS

CLASSIFICATION Items of Expense	Net Amount Appropriations By Excise Board	Warrants Issued	Reserves	Determined Unencumbered By Officer	Estimate of Needs	
la Personal Services						
lb Part-time Help						
1c Travel Expense						
2 Maintenance and Operation						
3 Capital Outlay						
TOTAL						

SET OUT BELOW ANY DETAIL DEEMED ESSENTIAL TO EXPLAIN ESTIMATE FOR ENSUING YEAR

Personal Services:

Statutory Annual Salary of Principal Officer $

Annual Salary of First Deputy $

Annual Salary of Second Deputies at $ Per Annum $

Annual Salary of Third Deputies at $ Per Annum $

Annual Salary of Fourth Deputies at $ Per Annum $

Annual Salary of Deputies at $ Per Annum $

Total of Principal Officer and Deputies Salaries $

Wages and/or Compensation of Part-time Help $

Travel Expenses as Authorized and/or Defined by Law $

TOTAL FOR ALL PERSONAL SERVICES $

Maintenance and Operation:

Postage, Telephone and Telegraph $

Books, Printed Forms, Ledgers and other Supplies $

Repair and Upkeep of Office Furniture, Machines and Equipment $

TOTAL FOR MAINTENANCE AND OPERATION $

Capital Outlay:

Furniture, Machines and Equipment to be replaced $

Additional Furniture, Machines and Equipment Needed $

TOTAL FOR CAPITAL OUTLAY $

Respectfully Submitted,

_____ Official Title_____

OFFICER'S ANNUAL REPORT OF EARNINGS, EXPENDITURES,
ESTIMATED INCOME AND NEEDS

To: The Honorable Board of County Commissioner and County Excise Board

_____County, State of Oklahoma:

GENTLEMEN; in pursuance of requirements of 68 Okl.St.Ann. § 3004, and other statutes, there is set forth on the reverse side hereof an itemized statement of the accrued earnings and the cost of maintenance of the office of_____, County of _____ ,Oklahoma, covering the fiscal year ending June 30, 20 _____, including an itemized statement of the estimated income and approximate needs of said office for the ensuing fiscal year

I further certify that the several items of probable needs are indispensable for the proper administration of the affairs of said office for the ensuing fiscal year. You will please include the same in the published County Estimate and Budget filed with the County Excise Board as provided by 68 Okl.St.Ann. § 3002.

Dated at_____, Oklahoma, this _____ day of _____ 20_____

_____
Name of Official

_____
Official Title

ANNUAL REPORT

of the

of
Earnings and Expenditures
for
FISCAL YEAR ENDING
JUNE 30, 20 _____
and
Estimated Income
and Needs
FOR ENSUING FISCAL YEAR

Filed this ____ day of _____ 20____

_____ County Clerk

By _____ Deputy

County Officer's Annual Report

Please Read Carefully

This form is designed for use by all DEPENDENT OFFICES and CONTRACTUAL AGENCIES, including the fol--lowing:

"E" OSU Extension Center

"W" Welfare Agencies

"Q" Charity

"B" General Government

"CD" Civil Defense

"SA" Highway Budget Account

"SC" County Audit Budget Account

"SE" County Cemetery Budget Account

"SF" Free Pair Budget Account

"SH" Library Budget

"SL" T. B. and Public Health Budget

"SJ" County Hospital Budget Account

"SM" Child Guidance Clinic

"SN" Fire Fighting Service

and other dependent and OPTIONAL DEPARTMENTS AND CONTRACTUAL AGENCIES which are amenable to the Board of County Commissioners.

Items appearing on the Budget but not on this form should he written in exactly as they are on the Budget.

Department_____ Office of_____

_____County, Oklahoma

ANNUAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 20____
AND ESTIMATE OF EARNINGS OF THE ENSUING FISCAL YEAR

S.A. & I. 1162 (2000)

To The Honorable Board of County Commissioners
and County Excise Board:

I, _____, the duly qualified and acting_____ of the County and State aforesaid, do hereby certify that the following is a true and correct report of the earnings of my office during the fiscal year just closed with a statement of estimated earnings, not exceeding statutory limitations, for the ensuing fiscal year.

REPORT AND ESTIMATE OF EARNINGS

CLASS OF ITEMS (List only fees to County General Fund)	COLLECTIONS OF THE YEAR JUST CLOSED	90% NORMALLY RECURRENT SOURCES OF PRECEDING YEAR

Office of_____

_____County, Oklahoma

ANNUAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 20____
AND ESTIMATE OF NEEDS FOR THE ENSUING FISCAL YEAR

To The Honorable Board of County Commissioners
and County Excise Board:

I, _____, the duly qualified and acting_____
of the County and State aforesaid, do hereby certify that the following is a true and correct report of expenditures of this office during the fiscal year just closed with an estimate of my actual needs for the ensuing fiscal year.

REPORT OF PRIOR EXPENDITURES AND ESTIMATE OF NEEDS

CLASSIFICATION Items of Expense	Net Amount Appropriations By Excise Board		Warrants Issued		Reserves		Determined unencumbered By Officer		Estimate by Officer		Approved By Board of County COMMISSIONERS		
1a Personal Services													
1b Part-time Help													
1c Travel Expense													
2 Maintenance & Operation													
3 Capital Outlay													
Total													

SET OUT BELOW ANY DETAILS DEEMED ESSENTIAL TO EXPLAIN ESTIMATE FOR ENSUING YEAR

Personal Services

Maintenance and Operation

Capital Outlay

Respectfully Submitted,

_____ Official Title _____

Remittance Warrants for Cities & Towns
S. A. & I. 2101 (2000)

WARRANT _____

_____COUNTY, OKLAHOMA

OFFICE OF THE COUNTY CLERK

_____ , Oklahoma _____

Payment No _____

TO THE COUNTY TREASURER:

_____ , 20____

Pay to the Order of _____

Treasurer of City or Town of _____ $_____

_____ Dollars

Collections for the Month of
_____ 20____

_____ County Clerk

_____ Deputy

Bank No.

Remittance Statement for the Month of_____ 20____

City or Town of _____

WARRANT _____

GENERAL FUND	AMOUNT	BUILDING FUND	AMOUNT
Ad valorem Tax:	$	Ad valorem Tax:	$
Year of 20____		Year of 20___	
Year of 20____		Year of 20___	
Year of 20____		Year of 20____	
Year of 20____		Year of 19____	
Year of 20____			
Year of 19____			
		Total Building Fund	
		SINKING FUND	AMOUNT
		Ad valorem Tax:	
		Year of 20____	
		Year of 20____	
Alcoholic Beverage Tax		Year of 20____	
		Year of 19 ____	
Total General Fund		Total Sinking Fund	
STREET AND ALLEY FUND	AMOUNT	MISCELLANEOUS	AMOUNT
Motor Vehicle Collections			
Total Street and Alley Fund	$	Total Miscellaneous	$

Label

Label

City or Town Treasurer Detach Remittance Statement and File for Ledger Posting

Remittance Warrants for Schools

S.A.&I. 2102 (2000)

_____ County

OFFICE OF COUNTY CLERK

_____ , Okla.

WARRANT NO _____

Payment No _____

TO THE COUNTY TREASURER:

_____ 20 _____

Pay to the Order of _____

Treasurer of School District No. _____ $ _____

_____ Dollars

Collections for the Month of

_____

Gen. _____

4 Mill _____

Bldg. _____

Sinking _____

_____ County Clerk

_____ Deputy

BANK NO.

Remittance Statement for the Month of _____ 20____

School District No. _____ Warrant No. _____

GENERAL FUND	AMOUNT		BUILDING FUND	AMOUNT
Ad valorem Tax:	$		Ad valorem Tax	$
Year of 20			Year of 20	
Year of 20			Year of 20	
4 Mill Levy			Year of __	
Year of 20			Year of __	
Year of 20				
Year of __			Double Homestead	
Year of __				
Receptions JT SD			Total Building Fund	
State Apportionment			SINKING FUND	AMOUNT
Mortgage Tax			Ad valorem Tax:	
Motor Veh.Coll.for Schools			Year of 20	
R.E.A. Tax			Year of 20	
Mobile Home License			Year of __	
Receptions JT SD			Year of __	
Interest Earned				
Double Homestead			Double Homestead	
Total General Fund	$		Total Sinking Fund	$

County Clerk's Cash Voucher
General Form
S.A. & I. 2691 (2000)

Office of
County Clerk _____ County Voucher No. _____

_____ Oklahoma _____ 20__

To The County Treasurer: Payment No. _____

Pay to the Order of _____ $ _____

_____

Purpose: _____

Claim No. _____ _____ County Clerk

Fund or Account: _____ _____ Deputy

County Cterk's Cash Voucher
Law Library Cash Fund
S. A. & i. 2693 (2000)

Office of
County Clerk _____ County Voucher No. _____

_____ Oklahoma _____ 20____

To The County Treasurer Payment No. _____

Pay to the Order of _____ $ _____

_____ **Dollars**

Purpose: _____

Claim No. _____ _____ County Clerk

LAW LIBRARY FUND _____ Deputy

MECHANIC'S LIEN JOURNAL

PAGE NO.

S. A. & 1. 4061 (1985)

LIEN NO.	LINE NO.	Date When Filed		NAME OF OWNER	NAME OF CLAIMANT	AMOUNT CLAIMED			DESC. OF PROPERTY						BOOK	PAGE	REMARKS
	1																
	2																
	3																
	4																
	5																
	6																
	7																
	8																
	9																
	0																
	1																
	2																
	3																
	4																
	5																
	6																
	7																
	8																
	9																
	0																
	1																
	2																
	3																
	4																
	5																
	6																
	7																
	8																

S. A.& I. 4062 (1985)

MECHANIC'S LIEN JOURNAL
DIRECT INDEX

	NAME OF OWNER	NAME OF CLAIMANT	BOOK / LINE	PAGE	NAME OF OWNER	NAME OF CLAIMANT	BOOK / LINE	PAGE	

MECHANICS LIEN JOURNAL
INVERTED INDEX

S. A. & I. 4063 (1985)

	NAME OF CLAIMANT	NAME OF OWNER	BOOK / LINE	PAGE	NAME OF CLAIMANT	NAME OF OWNER	BOOK / LINE	PAGE	

MECHANIC'S LIEN

STATEMENT OF CLAIM

S.A.&I. 4064 (2000)

STATE OF OKLAHOMA)
)SS
COUNTY OF _____)

Know all men by these presents: That I, _____

have a claim against _____ for the sum of

_____dollars, ($ _____), due to me, and

that the claim is made for and on account of _____
_____ and that such work was performed and materials supplied by me between the _____day of _____ 20_____ according to an itemized statement thereof hereto attached, marked ''Exhibit A'' and made a part of this statement: that such work, labor, and materials

were done in pursuance of a contract with _____

_____and was performed upon the building and premises

owned by said _____and described as follows, to wit:

_____

in said county and state; that the sum is just due and unpaid, and I have and claim lien upon said building and upon the said premises on which the same is situated, to the amount of $_____ as above set forth, according to the laws of the State of Oklahoma.

Dated this _____day of _____ 20_____.

_____

STATE OF OKLAHOMA)
ss
COUNTY OF _____)

_____. of lawful age, being first duly sworn, upon oath, says: That he is the claimant mentioned in the foregoing statement of mechanic's lien; that he had read said statement and knows the contents thereof; that the name of the owner, the name of the contractor, the name of the claimant, the description of the property upon which the lien is claimed, and the items of the account as therein set forth, are just, true and correct.

_____

Subscribed and sworn to before me this _____day of _____ 20____.

_____
Notary Public

My Commission Expires:_____

Note: Attach itemized statement.

NOTICE OF FILING LIEN STATEMENT

S. A.&I. 4065 (2000)

STATE OF OKLAHOMA)
) ss.
COUNTY OF _____)

TO: (Name) _____
(Address) _____
_____

YOU ARE HEREBY NOTIFIED that the Claimant filed on the _____ day of _____ 20 _____ a statement under oath claiming a Mechanic's Lien, the same being No _____ against the following described property and the improvements thereon located, owned by you, for labor and materials performed and furnished by the Claimant, to-wit:

YOU ARE FURTHER NOTIFIED that under said lien statement, the Claimant claims a lien on the said premises in the sum of $ _____ the amount due under a contract with

for labor and materials performed and furnished upon the improvements erected on said premises .

Dated this _____ day of _____ 20_____

The undersigned hereby certifies that the original of the foregoing was mailed to the person (or firm) to whom directed, at the address above shown, by Certified Mail No _____. return receipt requested, with postage prepaid thereon, this _____ day of _____ 20 _____.

_____
County Clerk

_____
Deputy

Attorney General Decisions

1974 OK AG 102
Decided: 4/24/1974
Oklahoma Attorney General

Cite as: 1974 OK AG 102

A.G. Opinion 74-102
Subject: DEEDS, Property Transfer - Nonmarket Transaction
Date: April 24, 1974

A conveyance of realty as a right from one party to another does not subject the transaction to the Oklahoma Documentary Stamp Tax as provided by 68 O.S. 1971, § 1501.

1983 OK AG 229
Decided: 12/29/1983
Oklahoma Attorney General

Cite as: 1983 OK AG 229, __ __

¶0 The Attorney General has received your request for an official opinion asking, in effect:
1. Do the statutes governing travel expenses for county officers, codified at 19 O.S. 161 - 19 O.S. 166 (1981), apply to the county commissioners and sheriffs; and
2. Does 19 O.S. 166 (1981) apply to all the county officers?

I.

¶1 The travel reimbursement provisions for county officers and their deputies are listed in 19 O.S. 161 - 19 O.S. 166. Title 19 O.S. 163 (1981) states, in pertinent part:

> "Each county officer or his deputy shall be entitled to reimbursement for all traveling expenses incurred in the performance of official duties...."

¶2 Title 19 O.S. 165 (1981), allows for monthly travel allowance in lieu of traveling expenses. Section 19 O.S. 165 states that:

> "In lieu of reimbursement for traveling expenses *within their county* each county commissioner and sheriff may receive a monthly travel allowance of Three Hundred Fifty Dollars ($350.00). 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 Two Hundred Fifty Dollars ($250.00), and each county superintendent, county clerk, court clerk and county treasurer may receive a monthly travel allowance of One Hundred Fifty Dollars ($150.00). 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." (Emphasis added).

¶3 Attorney General Opin. No. 82-054 discussed 19 O.S. 165 (1981) and its application to the county superintendent. It concluded that a county superintendent can *either* be reimbursed for all traveling expenses incurred in the performance of his/her official duties *or* said officer can receive the appropriate monthly travel allowance. The opinion noted that the reference to travel "*within the county*" in 19 O.S. 165 (1981) is only used with regards to the county commissioner and sheriff. Accordingly, it appears that the Legislature did intend to create a distinction between travel within or outside the county to apply to the county commissioner and sheriff.

¶4 Thus, based on A.G. Opin. No. 82-054, a county commissioner or sheriff may either be reimbursed for traveling expenses incurred in the performance of his/her official duties *within the county* or receive the appropriate monthly travel allowance. We also note that A.G. Opin. No. 79-262 stated the option of selecting either method was that of the particular official and the county must pay that option. Attorney General Opin. No. 80-306 provided that the option of selecting either method may be made on a month-by-month basis. The question remains as to how a county commissioner or sheriff can be reimbursed for traveling expenses incurred in the performance of official duties *outside the county* from which he or she is elected.

¶5 It is necessary to examine the general statutes for reimbursement of travel expenses to answer this question, codified at 19 O.S. 161 - 19 O.S. 166. Title 19 O.S. 161(3) (1981) defines traveling expenses. It states:

> " 'Traveling expenses' means reimbursement for mileage, meals, lodging, toll road fees, parking fees, telephone and other ordinary expenses incurred, except meals and lodging incurred within the county[.]"

¶6 As stated earlier, 19 O.S. 163 (1981) permits "reimbursement for all traveling expenses incurred in the performance of official duties." Title 25 O.S. 1981, 1 states that "[w]ords used in any statute are to be understood in their ordinary sense...." In *Black's Law Dictionary*, p. 1452 (rev. 4th ed. 1975), the word "reimburse" means "to pay back" or "to make whole."

¶7 Pursuant to 19 O.S. 163 (1981), a county commissioner and sheriff may be paid back for all traveling expenses, as defined in 19 O.S. 161(3) (1981), incurred in the performance of official duties *outside the county*. In conclusion it appears that a county commissioner and sheriff have two options. One, he/she can accept the monthly travel allowance authorized by 19 O.S. 165 (1981) and be reimbursed for travel expenses incurred in the performance of official duties *outside the county*. Two, he/she can decline the monthly travel allowance and be reimbursed for travel expenses incurred in the performance of official duties both *within and outside the county*.

¶8 Title 19 O.S. 180.43(C) (1981) offers other options regarding travel expenses for the county sheriff in addition to the options available under 19 O.S. 161 - 19 O.S. 166 (1981).

¶9 Title 19 O.S. 180.43 (1981) states, in part:

> "C. In lieu of the travel reimbursement or monthly travel allowance as provided by law, the board of county commissioners, with 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 carrying out the duties of his office.... Provided that, in any county having a population of three hundred fifty thousand (350,000) or more persons, where it is de termined 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 herein...."

¶10 This statutory provision provides additional guidelines for the reimbursement of travel expenses for the county sheriff. "Whenever it is possible to construe two acts by giving effect to both without doing violence to either, such construction is preferred over one that may be productive of conflict between them." *Grand River Dam Authority v. State*, 645 P.2d 1011 (Okl. 1982).

¶11 Title 19 O.S. 180.43(C) (1981) permits a Board of County Commissioners, *with concurrence of the county sheriff*, to provide an automobile and all operating expenses connected with its use, for the county sheriff in carrying out the official duties of his/her office. Such option is available "[i]n lieu of travel reimbursement or monthly travel allowance as provided by law." *Id*.

¶12 Another option is available for "any county having a population of three hundred fifty thousand (350,000) or more . . ." In such a county, the sheriff may establish a monthly automobile allowance of not more than Four Hundred Dollars ($400.00) per month for in-county driving after determining that it is more economical and advantageous to the county to establish such an allowance. This automobile allowance is "in lieu of the mileage per mile for in-county driving...." *Id*.

¶13 The Legislature has enacted another statutory provision governing travel expenses that involve the use of the private automobile, codified at 19 O.S. 164 (1981). It states, in part:

> "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...."

¶14 The State Travel Reimbursement Act for the use of private automobile, which is codified at 74 O.S. 500.4(C) (1981), permits reimbursement of 0.22 cents per mile traveled. Distance for which reimbursement is claimed shall not exceed distances set forth in the latest Transportation Commission road map. Therefore, the State Travel Reimbursement Act governs reimbursement for travel expenses incurred in the performance of official duties when transportation involves the use of a private automobile for all county officers, including the county commissioner and sheriff, under 19 O.S. 164 (1981).

¶15 As stated earlier, 19 O.S. 180.43(C) (1981) provides an exception to this general rule for reimbursement when transportation involves the use of a private automobile for counties of appropriate population that have established a monthly automobile allowance "in lieu of mileage per mile for *in-county driving*."

¶16 This opinion notes that Title 74 O.S. 500.18 (1981) of the State Travel Reimbursement Act states, in part:

> ". . . Sections 500.1 through 500.18 of this title shall not apply, however, to travel reimbursements made by political subdivisions of this state, except as otherwise provided by law."

¶17 It appears that 74 O.S. 500.18 (1981) is in conflict with 19 O.S. 180.43(C) (1981). However, by including the language "except as otherwise provided by law" in 74 O.S. 500.18 (1981), the Oklahoma Legislature intended to provide an exception to the general prohibition against applying the State Travel Reimbursement Act to political subdivisions of the State. Thus, the State Travel Reimbursement Act applies to all county officers, including the county commissioner and county sheriff under 19 O.S. 164 (1981).

II.

¶18 Your second question concerns an interpretation of 19 O.S. 166 (1981). It states:

> "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 5 of this act for the month in which such school, conference or meeting is held.... Any county, county officer or deputy may join his respective 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 5 of this act, 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."

¶19 This section subjects a county officer to a penalty for failure to attend any school, conference or meeting related to his/her official duties. Unless excused prior to the function, a county officer forfeits his/her monthly travel allowance permitted by 165 for the month in which the function is held when he/she fails to attend such function. The term "forfeit" means an entire or permanent loss rather than a temporary

withholding. *Board of County Commissioners v. Litton*, 315 P.2d 239 (Okl. 1957). This penalty, however, only applies when a county officer fails to attend, without an excused absence, a school, conference or meeting sponsored or held by "a state officer or agency head."

¶20 Section 19 O.S. 166 also indicates that a county officer may be paid for traveling expenses *in addition* to the monthly travel allowance for attending "any meeting, school, institute or conference sponsored or held by anyone other than a state officer or agency head." This meeting, school, institute or conference shall be either within or outside Oklahoma. Payment for such traveling expenses shall be paid from available travel funds "so appropriated to the county officer or his deputies." *Id.*

¶21 It is, therefore, the official opinion of the Attorney General that:
1. Pursuant to 19 O.S. 161 - 19 O.S. 166 (1981), a county commissioner may receive the monthly travel allowance and be reimbursed for travel expenses incurred *outside the county* or decline the monthly travel allowance and be reimbursed for travel expenses both *within and outside the county*;
2. Pursuant to 19 O.S. 161 - 19 O.S. 166 (1981), a county sheriff may receive the monthly travel allowance and be reimbursed for travel expenses *outside the county* or decline the monthly travel allowance and be reimbursed for traveling expenses both *within and outside the county*;
3. Title 19 O.S. 180.43(C) (1981) permits a county to provide an automobile and all operating expenses for a sheriff in the performance of official duties in lieu of travel reimbursement or the monthly travel allowance and permits counties having a population of three hundred fifty thousand (350,000) or more to establish a monthly automobile allowance of not more than Four Hundred Dollars ($400.00) for in-county driving in lieu of mileage per mile.
4. Title 19 O.S. 166 (1981) may penalize a county officer by forfeiting that officer's monthly travel allowance for failure to attend any school, conference or meeting sponsored or held by a state officer or agency head, unless excused prior thereto; and
5. Title 19 O.S. 166 (1981) allows a county officer to be reimbursed for traveling expenses in addition to the monthly travel allowance for attending any meeting, school, institute or conference sponsored or held by anyone other than a state officer or agency head.

MICHAEL C. TURPEN
ATTORNEY GENERAL OF OKLAHOMA
RICHARD MILDREN
ASSISTANT ATTORNEY GENERAL

1985 OK AG 20
Decided: 05/08/1985
Oklahoma Attorney General

Cite as: 1985 OK AG 20

¶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 formalit[ies]," 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

1985 OK AG 36
Decided: 04/30/1986
Oklahoma Attorney General

Cite as: 1985 OK AG 36

¶0 The Attorney General has received your request for an official opinion, asking:
"Does a state agency which has computerized its files, the information therein being of public record, have the authority to allow a commercial entity access to specific data in that file in an on-line manner?"

¶1 The answer to your question is, at once, both simple and complex. It is simple because, as will be seen from the authorities discussed below, there are no applicable statutory or common-law limits on the means a public officer may choose for providing access to public records. Such matters are committed to the exercise of proper discretion. Yet the problem is also complex, because while allowing reasonable public access, government officers must also safeguard the records in question, and direct, on-line access to electronically stored data presents the most difficult challenges to those charged with safeguarding such information. There is tension between the public's interest in the contents of government records and the need for realistic security for those records. This tension, as well as the balance between law and technology, provides the framework within which the answer to your question will be found.

¶2 It seems prudent to begin by defining the nature of this question. Your question is concerned with the legal propriety of affording private parties *on-line* access to computerized *public records* of a State agency. The term *on-line* has no statutory definition under Oklahoma law, and does not seem to have been the basis for any judicial inquiry either. Turning, then, to technological resources, it appears that the meaning of the term is rather broad, and not altogether fixed. For example, *Encyclopedia of Computer Science and Engineering*, 2d ed., p. 447 (A. Ralston, Ed. 1983), instructs that:

> "An on-line database is one which can be directly accessed by a user from a terminal which is usually a visual display device but occasionally is a typewriter-like device. Searching a database on-line has the advantage that the response is prompt and queries can be modified quickly. Databases may contain bibliographic references to books or other documents, or (purportedly) factual information which is the object of the searcher's request, such as in databases used for credit searches."

¶3 An even more technical meaning is ascribed to the term by Maynard, J., *Dictionary of Data Processing* (2d ed. 1981):

> "**on-line** (1) Pertaining to equipment directly controlled by the *central processor*. (2) Pertaining to a system with which a user can interact. Also spelt online. See also real time, off-line.
>
> * * *
>
> "**on-line system** A system in which input data enter the computer directly from the point of origin or in which output data are transmitted directly to where they are used. Usually involves the use of *data transmission* facilities to *remote terminals*." *Id.* at p. 134. (Emphasis added).

¶4 Considering these resources, we deem your question to be whether you may permit private parties to directly operate the State's computers to directly manipulate public record data stored by those computers.

¶5 The question presumes that the records in question are "of public record." By this it is taken that you mean such records are subject to the public's right of inspection under the Oklahoma Open Records Act, 51 O.S. 24A.1 (1985). Your agency's computerized records are expressly covered by the terms of the Open Records Act, which includes in the definition of record any computer "tape, disk and record." 51 O.S. 24A.3(1) (1985).

¶6 The substance of the Open Records Act is mostly found at 51 O.S. 24A.5, the pertinent portions of which provide:

> "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. This act does not apply to records specifically required by law to be kept confidential....
> >
> > "2. Any reasonably segregable portion of a record containing exempt material shall be provided after deletion of the exempt portions.
> >
> > "3. A public body may charge a fee only for recovery of the reasonable, direct costs of document copying, and/or mechanical reproduction. However, if the request is:
> >
> > > "a. solely for commercial purpose; or
> > >
> > > "b. clearly would cause excessive disruption of the public body's essential functions;
>
> "then the public body may charge a reasonable fee to recover the direct costs of document search.
>
> * * *
>
> > "4. 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.
> >
> > "5. 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."

¶7 With the exception of 51 O.S. 24A.17, which establishes penalties for violation of the Act, and 51 O.S. 24A.18, which recognizes that the Act is not meant to imply the creation of additional record keeping duties, the balance of the Open Records Act merely establishes several classes of records which are, in various ways, exempt from the disclosure requirements provided generally. Consequently, the answer to your question must be derived primarily from the provision quoted above.

¶8 As you can see from the language cited, 51 O.S. 24A.5 does no more than establish a general duty of records disclosure and provide certain guidelines for the limitation of such disclosure and the exaction of fees.

¶9 However, the specific details regarding the exact manner in which the duty of disclosure shall be carried out by any given agency are left almost entirely to the discretion of that agency. In fact, each such agency is expressly given the discretion to "establish reasonable procedures which protect the integrity and organization of its records and to prevent excessive disruptions of its essential functions." *Id.* at 51 O.S. 24A.5(4). Therefore, the direct answer to your question is that no particular means of access to the public records of an agency is denied by law, including direct on-line access to computerized records.

¶10 Unfortunately, it is not prudent to conclude an answer to your question with just the foregoing observations. This is because of additional legal duties imposed upon State agencies by other legislative acts such as the Preservation of Essential Records Act, 67 O.S. 151 et seq. (1981), and the Records Management Act, 67 O.S. 201 et seq. (1981).

¶11 For example, the Preservation of Essential Records Act recognizes the importance of the integrity of many State government records, providing:

> "The Legislature declares that records containing information essential to the operation of government and to the protection of the rights and interests of persons must be protected against the destructive effects of all forms of disaster and must be available when needed. It is necessary, therefore, to adopt special provisions for the selection and preservation of essential state and local records thereby providing for the protection and availability of such information." 67 O.S. 152 (1981).

¶12 Of similar effect is 67 O.S. 209 (1981), which states:

> "All records made or received by or under the authority of or coming into the custody, control or possession of public officials of this state in the course of their public duties shall not be mutilated, destroyed, transferred, removed, altered or otherwise damaged or disposed of, in whole or in part, except as provided by law."

¶13 Note that the Attorney General has previously ruled that both the Preservation of Essential Records Act and the Records Management Act govern records created and/or maintained by state agencies in electronic, machine-readable format, *i.e.* computerized records. A.G. Opin. No. 83-191.

¶14 The underlying problem highlighted by your question, then, becomes whether outside parties may be allowed to manipulate public records in the State's computerized databases directly, while at the same time the information in the database remains protected from mutilation, destruction and other damage. Certainly there is great cause for concern over the security of governmental on-line computer systems. *See, e.g.* Martin, J., *Security, Accuracy, and Privacy in Computer Systems* (1973). There can be problems with information safety and security even in a single user on-line system, but multi-access computer systems are even more vulnerable and harder to make secure. R. T. Slivka & J. W. Darrow, *Methods and Problems in Computer Security*, 5 Rutgers J. of Computers and the Law, pp. 217, 229.

¶15 Whether the legally required guarantees of record security are attainable for any given State agency, with regard to any given computerized record database, in light of economic and technological limitations, is certainly a question beyond the scope of the legal opinion of the Attorney General. It may be said, however, that in the absence of reasonable security for such records, an agency would lack the authority to allow direct on-line manipulation of its computer databases by private parties.

¶16 It is, therefore, the official opinion of the Attorney General that a state agency which has computerized its files, the information therein being of public record, has the authority to allow a

commercial entity access to specific data in that file in an on-line manner, providing that the system for permitting such on-line access assures that such computerized records will be fully preserved and safeguarded from destruction, mutilation and alteration as otherwise required by Oklahoma law.

MICHAEL C. TURPEN
ATTORNEY GENERAL OF OKLAHOMA
JAMES B. FRANKS
ASSISTANT ATTORNEY GENERAL
CHIEF, TORT DEFENSE DIVISION

1986 OK AG 69
Decided: 06/20/1986
Oklahoma Attorney General

Cite as: 1986 OK AG 69

¶0 The Attorney General has received your requests for an official opinion asking, in effect:
1. Is an employee of the Oklahoma Bureau of Investigation (OSBI) entitled to review as a part of his or her personnel file, any materials gathered in the background investigation of such employee?
2. If the answer to question 1 is in the affirmative, may the OSBI refuse to provide that part of the personnel file which was obtained from "confidential informers"?

I

¶1 Your questions relate to the application of Oklahoma's recently amended Open Records Act, codified at 51 O.S. 24A.1 et seq. (1985). 51 O.S. 24A.7 provides:

> "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, or employment applications submitted by persons not hired by the public body.
>
> "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*." (Emphasis added).

¶2 It is well settled that in construing legislative enactments, the fundamental rule of construction is to ascertain and, if possible, give effect to the intention and purpose of the Legislature. *Jackson v. Ind. Sch. Dist. No. 16*, 648 P.2d 26 (Okl. 1982). It is clear in the foregoing provisions of 24A.7, that the Legislature intended to create two separate classes of persons whose right of access to personnel files depends upon the class to which such persons belong. While members of the general public may not have access to all personnel records but are subjected to the restrictions of subsections A and B, the Legislature has

conferred greater rights to an employee of a public body, whose access to his own personnel file is unrestricted by subsection A, but governed instead by subsection C.

¶3 Moreover, if we were to construe the confidentiality provisions of subsection A as providing an exception to the right in subsection C of access by an employee of a public body to his or her own file, subsection C would be rendered a nullity, since all other personnel records not enumerated by subsection A are available to an employee as a member of the public under subsection B. Clearly, then, subsection C operates as an exception to the authority of a public body to keep some personnel records confidential by providing the employee access to his or her own records, unless, elsewhere in the law, an exception may be found. Similarly, under this analysis, personnel investigations such as background investigations are necessarily deemed a part of the personnel file.

¶4 Within the statutes creating and describing the authority of the OSBI is the following language at 74 O.S. 150.5(D) (1985):

> "All records relating to any investigation being conducted by the Bureau shall be confidential and shall not be open to the public or to the Commission except as provided in 74 O.S. 150.4 of this title. Any unauthorized disclosure of any information contained in the confidential files of the Bureau shall be a misdemeanor. The person or entity authorized to initiate investigations in this section shall receive a report of the results of the requested investigation. The person or entity requesting the investigation may give that information only to the appropriate prosecutorial officer or agency having statutory authority in the matter if that action appears proper from the information contained in the report, and shall not reveal or give such information to any other person or agency. Violation hereof shall be deemed willful neglect of duty and shall be grounds for removal from office."

¶5 We must therefore determine whether an OSBI "investigation" includes background investigations conducted by the OSBI regarding its own employee, so as to preclude that employee's right to examine that portion of his or her personnel file under the Open Records Act.

¶6 The statutes governing the OSBI authorize that agency to conduct criminal investigations when requested to do so by various law enforcement agencies as well as the Governor, the Attorney General and various other specifically enumerated public officials. *See*, for example, 74 O.S. 150.2, 74 O.S. 150.5 (1985).

¶7 In addition, the agency has investigative authority relating to organized vehicle or heavy equipment theft rings, 74 O.S. 150.7a (1985), and oil and gas theft. 74 O.S. 150.22 and 74 O.S. 152.2 et seq. (1985). Each of the statutes relating to the powers and duties of the OSBI contains explicit language which describes or limits the circumstances under which the agency may exercise its authority to conduct investigations. None of the statutes refers to the type of general background investigation to which your question refers, conducted relative to determination of the employee's employment qualifications.

¶8 It is a sound rule of statutory construction that statutes must be interpreted in light of their context. *Davis v. State*, 300 P.2d 1000, 1010 (Okl.Cr. 1956). The intention and purpose of the Legislature should not be ascertained from any single, isolated clause or sentence, or from particular or partial recitals, but from a general consideration or viewpoint of the act as a whole. *Nelson v. State*, 288 P.2d 429, 438 (Okl.Cr. 1955). Thus, where the same word or phrase is used in different parts of a statute, it will be presumed to be used in the same sense throughout, and where its meaning in one instance is clear, this meaning will be attached to it elsewhere, unless a contrary intention of the Legislature to use it in a different sense is clear. *Walton v. Donnelly*, 201 P.367 (Okl. 1921); *e.g., State v. Tapp*, 380 P.2d 260 (Okl. 1963).

¶9 It thus seems clear that the investigations which are required to be kept confidential pursuant to 74 O.S. 150.5(D) are those referred to throughout the statutes governing the OSBI which are performed in its official capacity as an arm of the law enforcement of this State. While we do not question the inherent authority of the agency to take proper steps to ascertain and assure itself of the qualities of "honesty, integrity and ability" its employees are required by statute to maintain, 74 O.S. 150.8 (1985), we do not find that personnel background investigations, initiated and conducted by the OSBI independent of its specifically authorized powers and duties, are the types of investigations referenced by 74 O.S. 150.5(D) to be protected by confidentiality.

¶10 Moreover, we believe that any doubt that such a finding is proper is resolved by the policy and purpose of both Oklahoma's Open Records Act, and other statutory enactments, as well as caselaw in this area. See, the purposes of the Open Records Act, at 51 O.S. 24A.2 (1985); 74 O.S. 841.9 (1985), providing a grievance procedure for state employees; *Tulsa Tribune Co. v. Okla. Horse Racing Com'n*, 57 O.B.A.J. 1323 (May 28, 1986), *rehearing pending*.

II

¶11 Your second question asks whether the OSBI, in providing an employee access to his own personnel file, may nevertheless refuse to disclose information provided by "confidential informers." We find in Oklahoma law only one statute which specifically addresses this concept. Title 12 O.S. 2510 (1981) provides, with some exceptions, that the State has a privilege to refuse to disclose the identity of a person who has furnished information relating to an investigation of a possible violation of a law. This statute clearly does not confer any right of confidentiality of the information obtained, but only of the identity of such informer. In addition, the privilege is only provided with respect to investigations of a possible violation of the law, thus, to the extent information is received from an informer relative only to a general background investigation, 12 O.S. 2510 has no application. (*But, see*, 51 O.S. 24A.14 (1985) regarding complaints from persons exercising constitutional rights).

¶12 In an opinion rendered only very recently, however, the Oklahoma Supreme Court has addressed the issue of whether an individual who has furnished information to a public agency has standing to challenge the right of access to such information by persons requesting to obtain it.

¶13 In *Tulsa Tribune Co. v. Okla. Racing Commission*, supra, the Court addressed the situation where an agency acting in good faith determines that the release of requested information might have an adverse effect on the person who originally furnished such information to the agency. Persons who may be adversely affected are entitled, the Court ruled, to written notice of the request for information, and a reasonable time in which to object to its dissemination. Should an objection be made, the agency must then determine whether to provide the information, and provide notice to the individual of its decision. The Court noted that in ruling on a request for information, the agency must consider that pursuant to the Open Records Act, disclosure of information is to be favored over finding an exemption.

¶14 Information obtained relative to an employee background investigation may, therefore, be withheld from the employee only to the extent that the individual who provided such information to the agency has objected to its release, and the agency has made a good faith finding that release of each particular piece of information to be withheld will be damaging to the individual who has objected to its dissemination.

¶15 It must be noted that this opinion relates only to the rights of persons who are, at the time of their request for inspection of their personnel files, employees of a public body. No opinion is provided with respect to applicants for employment who do not become state employees.

¶16 It is, therefore, the official opinion of the Attorney General that:
1. While pursuant to 51 O.S. 24A.7(A) (1985), records of the Oklahoma State Bureau of Investigation relating to the background investigation of an employee may not be disclosed to the general public, an employee of the agency is entitled, under 51 O.S. 24A.7(C) (1985), to access to

his or her background investigation as a part of his or her own personnel file.
2. There is no specific statutory authority to refuse to divulge information obtained by "confidential informers" relating to a background investigation performed by the OSBI, nor may the OSBI refuse to divulge the name of the informer where no investigation of a violation of the law is being conducted, unless the individual who provided information to the OSBI has objected to its release, and the agency has made a good faith finding that release of each particular piece of information to be withheld will be damaging to the individual who has objected to its dissemination.

MICHAEL C. TURPEN
ATTORNEY GENERAL OF OKLAHOMA
SUSAN BRIMER LOVING
ASSITANT ATTORNEY GENERAL
CHIEF, LEGAL SERVICES

Court Cases

Neel v. Board of County Com'rs of Cherokee County

1980 OK 130
617 P.2d 201
Decided: 09/09/1980
Supreme Court of Oklahoma

Cite as: 1980 OK 130, 617 P.2d 201

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.

Appeal from the District Court, Cherokee County; Hardy Summers, District Judge.

¶0 In an appeal brought to determine the validity of a County Excise Board's action modifying a County Commissioners budget it is held that under 68 O.S. 1971 § 2486 , a County Excise Board has no authority to deny an appropriation made by the County Commissioners when that appropriation is for a lawful purpose and is within the current income and revenue available. Further, under 68 O.S. 1971 § 2487 (3), it is the mandatory duty of the County Excise Board to cause publication of all revisions of increase or additional items over that submitted in the County Commissioners' estimate of needs.

AFFIRMED.

Jack Bliss, Tahlequah, for appellants.

John W. Russell, Jr., Dist. Atty. by Nathan H. Young, III, Asst. Dist. Atty., Tahlequah, for appellees.

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 [1] and 2485[2] and 19 O.S.Supp. 1977 § 180.65 (f)[3], 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[5] which then contained language operatively similar to 68 O.S. 1971, 1979 Supp. § 2487 (3)[6] (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.

Oklahoma Constitution

Oklahoma Constitution
Article Bill Of Rights

§ Article 2 section 11 . Officers - Personal attention to duties - Intoxication.

Cite as: OKCONST O.S. § Article 2 section 11 (OSCN 2002)

§ 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

§ Article 2 section 12 . Officers of United States or other states - Ineligibility to office.

Cite as: OKCONST O.S. § Article 2 section 12 (OSCN 2002)

§ 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.

Oklahoma Constitution
Article Legislative Department

§ Article 5 section 60 . System of checks and balances.

Cite as: OKCONST O.S. § Article 5 section 60 (OSCN 2002)

§ 60. System of checks and balances.

The Legislature shall provide by law for the establishment and maintenace of an efficient system of checks and balances between the officers of the Executive Department, and all commissioners and superintendents, and boards of control of State institutions, and all other officers entrusted with the collection, receipt, custody, or disbursement of the revenue or moneys of the State whatsoever.

Oklahoma Constitution
Article Revenue And Taxation

§ Article 10 section 8 . Valuation of property for taxation.

Cite as: OKCONST O.S. § Article 10 section 8 (OSCN 2002)

---

§ 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)

Oklahoma Constitution
Article Revenue And Taxation

§ Article 10 section 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

---

Cite as: OKCONST O.S. § Article 10 section 8A (OSCN 2002)

---

§ 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.

Oklahoma Constitution
Article Revenue And Taxation

§ Article 10 section 9 . Amount of ad valorem tax.

Cite as: OKCONST O.S. § Article 10 section 9 (OSCN 2002)

§ 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.

Oklahoma Constitution
Article Revenue And Taxation

§ Article 10 section 26 . Indebtedness of political subdivisions - Assent of voters - Limitation of amount - Annual tax.

Cite as: OKCONST O.S. § Article 10 section 26 (OSCN 2002)

---

§ 26. Indebtedness of political subdivisions - Assent of voters - Annual tax- Computation of amount of indebtedness.

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).

Oklahoma Constitution
Article Oath Of Office

§ Article 15 section 1 . Officers required to take oath or affirmation - Form.

Cite as: OKCONST O.S. § Article 15 section 1 (OSCN 2002)

---

§ 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.

Oklahoma Constitution
Article Oath Of Office

§ Article 15 section 2 . Administration and filing of oath - Refusal to take - False swearing.

Cite as: OKCONST O.S. § Article 15 section 2 (OSCN 2002)

§ 2. Administration and filing of oath - Refusal to take - False swearing.

The foregoing oath shall be administered by some person authorized to administer oaths, and in the case of State officers and judges of the Supreme Court, shall be filed in the office of the Secretary of State, and in case of other judicial and county officers, in the office of the clerk of the county in which the same is taken; any person refusing to take said oath, or affirmation, shall forfeit his office, and any person who shall have been convicted of having sworn or affirmed falsely, or having violated said oath, or affirmation, shall be guilty of perjury, and shall be disqualified from holding any office of trust or profit within the State. The oath to members of the Senate and House of Representatives shall be administered in the hall of the house to which the members shall have been elected, by one of the judges of the Supreme Court, or in case no such judge is present, then by any person authorized to administer oaths.

Oklahoma Constitution
Article Counties

§ Article 17 section 2 . County and township offices.

Cite as: OKCONST O.S. § Article 17 section 2 (OSCN 2002)

§ 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

Title 2. Agriculture
Chapter 1
Agricultural Code
Article Article 15

§ 15-54. County Fair Association - Members

Cite as: 2 O.S. § 15-54 (OSCN 2002), Agricultural Code

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. Amended by Laws 2001, HB 1378, c. 146, § 175, emerg. eff. April 30, 2001 (superseded document available); Recodified from 2 O.S. 93 by Laws 2001, HB 1378, c. 146 § 269, emerg. eff. April 30, 2001.

Title 2. Agriculture
Chapter 1
Agricultural Code
Article Article 15

§ 15-68. Board of Directors-Election-Officers-Bond of Treasurer-Meetings

---

Cite as: 2 O.S. § 15-68 (OSCN 2002), Agricultural Code

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

Added by Laws 1937, p. 273, § 3. Amended by Laws 1951, p. 1, § 1; Laws 1992, c. 120, § 1, emerg. eff. April 23, 1992; Laws 1993, c. 114, § 1, eff. Sept. 1, 1993; Amended by Laws 1998, c. 15, § 1, eff. November 01,1998 (superseded document available); Amended by Laws 2000, SB 1402 c. 243. § 117, eff. May 24,2000 (superseded document available). Amended by Laws 2001, HB 1378, c. 146, § 189, emerg. eff. April 30, 2001 (superseded document available); Recodified from 2 O.S. 104c by Laws 2001, HB 1378, c. 146 § 269, emerg. eff. April 30, 2001.

Title 2. Agriculture
Chapter 1
Agricultural Code
Article Article 15

§ 15-113 . Fair Association Elections

Cite as: 2 O.S. § 15-113 (OSCN 2002), Agricultural Code

A. Within thirty (30) days of the establishment of a fair association, the board of county commissioners shall, by resolution, call for an election of the fair association board of directors. Notice of the elections shall be given in a newspaper published in the county at least ten (10) days before 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. The board of county commissioners, by resolution, shall set forth the following conditions concerning the election:

1. The filing period shall consist of five (5) consecutive business days;

2. Only registered voters of the county are eligible to file as a candidate;

3. Any person so filing must reside in the commissioner's district or city they seek to represent;

4. Prospective candidates must file with the county clerk; 5. 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; and

6. 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.

B. If a district or city does not have a candidate or candidates for the position, the representative or representatives shall be appointed as follows:

1. The board of county commissioners shall appoint the representatives from the rural areas of the county; 2. The mayor of the city shall appoint the representatives from the city; and

3. In the event there is not a candidate for election to the fair association board of directors the appointment will be announced no later than two (2) weeks from the closing of the filing period.

C. The site of the elections shall be determined by the board of county commissioners. Elections shall be held at a convenient place in each district or city, on the same day and at the same time. The county commissioner representing the district or an official designee of the commissioner shall preside at the election.

D. The election shall be by secret ballot.

E. Only registered voters of the county shall be allowed to vote.

F. The results of the election shall be tabulated at the site of the election and announced prior to the adjournment of the election meeting.

G. 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.

H. Initial terms of the directors:

1. The director from commissioner's district one shall be elected for a term of one (1) year;

2. The director from commissioner's district two shall be elected for a term of two (2) years; and

3. The director from commissioner's district three shall be elected for a term of three (3) years.

The term of each director elected subsequent to the initial term shall be for a period of three (3) years.

I. If there is a city in the county with a population of more than twenty thousand (20,000) according to the latest federal census, the board of county commissioners shall in the following manner cause to be elected two directors to represent the city on the fair association board of directors:

1. The county clerk or an official designee of the clerk shall preside at election in the city;

2. The candidate receiving the highest number of the ballots cast shall be elected for a three-year term;

3. The candidate receiving the second highest number of votes shall be elected for a two-year term; and

4. If, by the close of the filing period, a district or city is without a candidate for the position of fair board director, the board of county commissioners shall appoint a person to serve on the fair association board of directors to represent the respective district and the mayor of the city shall make the appointments for the two city representatives.

Historical Data

Added by Laws 1993, c. 114, § 2, eff. Sept. 1, 1993. Amended by Laws 1994, c. 154, § 1, emerg. eff. May 6, 1994. Amended by Laws 2001, HB 1378, c. 146, § 220, emerg. eff. April 30, 2001 (superseded document available); Recodified from 2 O.S. 131.3A by Laws 2001, HB 1378, c. 146 § 270, emerg. eff. April 30, 2001.

Title 2. Agriculture
Chapter 1
Agricultural Code
Article Article 15

§ 15-161. Carnival Companies or Public Shows - Bond - Service Agent - Filing of Certificate of Bond

---

Cite as: 2 O.S. § 15-161 (OSCN 2002), Agricultural Code

A. All carnival companies or the operators of public shows that enter into any contract with any county agricultural society or county fair shall be required, within thirty (30) days after the execution of such contract, to:

1. Execute and file with the Secretary of State a good and sufficient bond, with corporate surety doing business in the State of Oklahoma, in the sum of Two Thousand Five Hundred Dollars ($2,500.00) running to the State of Oklahoma. The bond shall be conditioned that any such carnival company or the operator of h the show will faithfully perform any contract entered into by the carnival or operator in the State of Oklahoma during a period of one (1) year from the date of execution of such contract; and 2. At the time of the filing of the bond, file with the Secretary of State an appointment of some person within the State of Oklahoma authorized to receive service of process on behalf of the principal on the bond. B. The bond shall be made for a period of one (1) year and no additional bonds shall be required for that period.

C. Upon entering into any contract with county fair or county agricultural society, calling for a performance in any specific county in the State of Oklahoma, the carnival company or the operator of the show shall, within thirty (30) days after signing of each such contract, file with the county clerk of such county a certificate showing that the bond provided for in this section has been filed with the Secretary of State.

Historical Data

Laws 1953, p. 1, § 1. Amended by Laws 2001, HB 1378, c. 146, § 242, emerg. eff. April 30, 2001 (supeseded document available); Recodified from 2 O.S. 161 by Laws 2001, HB 1378, c. 146 § 272, emerg. eff. April 30, 2001.

Title 2. Agriculture
Chapter 1
Cooperative Marketing Association Act
Article Article 17

§ 17-17 . Members - Contracts

Cite as: 2 O.S. § 17-17 (OSCN 2002), Cooperative Marketing Association Act

---

A. 1. Members may be required to execute contracts as a condition of admission to the association, whereby the members agree to:

a. patronize the facilities created by the association,

b. sell all or a specified part of their products to or through, or

c. buy all or a specified part of their supplies from or through, the association or any facilities created by it.

2. If the members in the association contract a sale to or through the association the fact that for certain purposes the relation between the association and its members may be one of agency shall not prevent the passage from the member to the association of absolute and exclusive title to the products which are the subject matter of the contract. The title shall pass to the association upon delivery of the product or at any other specified time which may be expressly and distinctly agreed upon in the contract, subject to previously existing liens.

3. In the case of contracts with members who are natural persons, if the period of the contract exceeds three (3) years, the contracts executed thereunder shall specify a reasonable period in each year during which the member by giving to the association reasonable notice as may be prescribed in the contract may withdraw and be released from the obligations under the contract, subject to liability already incurred by the member as a member of the association.

4. In the absence of a provision for notice or withdrawal in the contract a member who is a natural person may withdraw at any time after three (3) years subject to liabilities already incurred.

B. 1. The association may cause the original of a contract or an authenticated copy of the contract to be filed in the office of the county clerk of the county in which the products described in the contract, or any part of the contract, are or will at some future time be situated. The contracts shall describe the property or services affected, the

manner in which they are affected, and the time for which they are affected and shall state the names and residences of the parties to the contract.

2. The fees for filing the contracts shall be twenty-five cents ($0.25) for each contract, except that when an association files more than one contract in a county which are substantially the same except for the signature of one of the parties the filing fee shall be twenty-five cents ($0.25) for the first contract and five cents ($0.05) for each similar contract.

C. Whenever a contract terminates, the association shall on demand give to the member a certificate to that effect. The certificate may be filed with the county clerk. The county clerk shall be entitled to the same filing fees pursuant to this subsection as in the case of chattel mortgages.

Historical Data

Laws 1937, p. 266, § 17; Amended by Laws 2001, HB 1330 c. 38 § 17, eff. November 1, 2001 (superseded document available); Recodified from 2 O.S. 361p by Laws 2001, HB 1330 c. 38 § 26, eff. November 1, 2001.

§ 350 . Fees.

Cite as: 2 O.S. § 350 (OSCN 2001)

Every association shall, before any paper is filed and recorded as required by this act, pay the fees, specified in this section for such filing and recording.

To the Secretary of State as follows:

Articles of Association, mentioned in Section 4, One Dollar ($1.00).

Amendments to Articles of Association, mentioned in Section 5, One Dollar ($1.00).

Report of proceedings under Section 19, One Dollar ($1.00).

To the county clerk, in the county in which filed and recorded, as follows:

Articles of Association, mentioned in Section 4, fifty cents ($0.50).

Amendments to Articles of Association, mentioned in Section 5, fifty cents ($0.50).

Report of proceedings under Section 19, fifty cents ($0.50).

Historical Data

Laws 1917, c. 22, p. 70, § 20; Laws 1923, c. 181, p. 318, § 20.

Title 3. Aircraft and Airports
Airport Zoning Act

§ 103 . Power to Adopt Airport Zoning Regulations to Prevent Airport Hazards

---

Cite as: 3 O.S. § 103 (OSCN 2002), Airport Zoning Act

---

(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

Added by Laws 1945, p. 10, § 3. Amended by Laws 1953, p. 13, § 1; Laws 1986, c. 20, § 4, eff. November 1, 1986; Laws 1995, c. 181, § 8, eff. July 1, 1995.

Title 3. Aircraft and Airports

§ 256 . Filing Fee for Liens-Agency Special Account-Board

Cite as: 3 O.S. § 256 (OSCN 2002)

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

Laws 1976, c. 258, § 6; Amended by Laws 1984, c. 221, § 1, operative July 1, 1984; Laws 1986, c. 223, § 8, operative July 1, 1986; Laws 1987, c. 205, § 84, operative July 1, 1987.

Title 4. Animals
Chapter 6
Liens for Feeding, Grazing, Hearding and Breeding

§ 197 . Register of Deeds-Certificates-Compensation

Cite as: 4 O.S. § 197 (OSCN 2002), Liens for Feeding, Grazing, Hearding and Breeding

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

R.L. 1910, § 181.

Title 6. Banks and Trust Companies
Chapter 1
Oklahoma Banking Code of 1997
Article Article XI

§ 1101 . Merger or Conversion.

Cite as: 6 O.S. § 1101 (OSCN 2002), Oklahoma Banking Code of 1997

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

Added by Laws 1965, c. 161, § 1101. Amended by Laws 1990, c. 173, § 7, emerg. eff. May 3, 1990.

Title 11. Cities and Towns
Chapter 1
Municipal Code
Article Article XIV

§ 14-106 . Publication of Ordinances.

Cite as: 11 O.S. § 14-106 (OSCN 2002), Municipal Code

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

Amended by Laws 1984, c. 126, § 28, eff. Nov. 1, 1984.

Title 11. Cities and Towns

Chapter 1
Municipal Code
Article Article XLI

§ 41-105 . Certificate as to Payment of Taxes Required Before Plat is Recorded.

Cite as: 11 O.S. § 41-105 (OSCN 2002), Municipal Code

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.

Title 11. Cities and Towns
Chapter 1
Municipal Code
Article Article XLI

§ 41-106 . Approval by Municipal Governing Body Before Plat is Recorded.

Cite as: 11 O.S. § 41-106 (OSCN 2002), Municipal Code

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

Laws 1977, c. 256, § 41-106, eff. July 1, 1978.

§ 41-108 . Plat Record Specifications.

Cite as: 11 O.S. § 41-108 (OSCN 2002), Municipal Code

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

Laws 1977, c. 256, § 41-108, eff. July 1, 1978.

Title 11. Cities and Towns
Chapter 1
Municipal Code
Article Article XLI

§ 41-115 . Plats.

Cite as: 11 O.S. § 41-115 (OSCN 2002), Municipal Code

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

Added by Laws 1983, c. 35, § 1, eff. Nov. 1, 1983. Amended by Laws 1985, c. 12, § 1, emerg. eff. April 11, 1985.

Title 11. Cities and Towns
Chapter 1
Municipal Code
Article Article XLII

§ 42-104 . Hearing and Determination - Extent of Relief.

Cite as: 11 O.S. § 42-104 (OSCN 2002), Municipal Code

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 Article XLVI

§ 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: 11 O.S. § 46-104 (OSCN 2002), Municipal Code

Section 11-46-104. 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

Laws 1977, c. 256, § 46-104, eff. July 1, 1978; Laws 1978, c. 126, § 2, eff. July 1, 1978.

Title 12. Civil Procedure
Chapter 2

§ 22 . District Court Clerk Shall Keep Certain Records.

Cite as: 12 O.S. § 22 (OSCN 2002)

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

R.L. 1910, § 5322; Laws 1988, c. 102, § 2, eff. Nov. 1, 1988; Laws 1990, c. 251, § 18, eff. Jan. 1, 1991; Laws 1991, c. 251, § 1, eff. June 1, 1991; Laws 1993, c. 351, § 7, eff. Oct. 1, 1993.

Title 12. Civil Procedure
Chapter 2

§ 24 . Journal Record - Instruments to be Entered - Microfilm.

Cite as: 12 O.S. § 24 (OSCN 2002)

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

R.L. 1910, § 5324; Laws 1971, c. 245, § 1, eff. Oct. 1, 1971; Laws 1972, c. 146, § 1, emerg. eff. April 7, 1972.

Title 12. Civil Procedure
Chapter 2

§ 27 . Clerk May Receive the Judgment and Costs when There is No Execution Outstanding.

Cite as: 12 O.S. § 27 (OSCN 2002)

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

§ 28 . Clerks to Issue Writs and Orders - Preparation.

Cite as: 12 O.S. § 28 (OSCN 2002)

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

R.L. 1910, § 5328; Laws 1969, c. 210, § 1.

Title 12. Civil Procedure
Chapter 2

§ 29 . Oklahoma Evidence Code

Cite as: 12 O.S. § 29 (OSCN 2002)

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.
C. 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.

D. 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.
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

R.L. 1910, § 5329.; Amended by Laws 1997, c. 405, § 2, eff. June 13,1997 (superseded document available).

Title 12. Civil Procedure
Chapter 2

§ 35.1 . Duties of Court Clerk.

Cite as: 12 O.S. § 35.1 (OSCN 2002)

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

Added by Laws 1983, c. 127, § 1, eff. Nov. 1, 1983.; Amended by Laws 1997, c. 400, § 2, eff. July 01,1997 (superseded document available); Amended by Laws 1998, c. 310, § 1, eff. November 01,1998 (superseded document available).

Title 12. Civil Procedure
Chapter 2

§ 54 . Sheriff Must Execute and Return Process - County Clerk to Perform Duties When Sheriff an Interested Party..

Cite as: 12 O.S. § 54 (OSCN 2002)

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

R.L. 1910, § 5337; Laws 1953, p. 47, § 1.

Title 12. Civil Procedure
Chapter 8

§ 289 . Repealed by Laws 1977, c. 86, § 1, eff. October 1,1977.

Cite as: 12 O.S. § 289 (OSCN 2002)

Historical Data

Repealed by Laws 1977, c. 86, § 1, eff. October 1, 1977.

Title 12. Civil Procedure
Chapter 12

§ 706 . Judgments as Liens - Filing - Execution.

Cite as: 12 O.S. § 706 (OSCN 2002)

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 the 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

R.L. 1910, § 5148; Laws 1931, p. 3, § 1; Laws 1943, p. 34, § 1, emerg. eff. April 13, 1943; Laws 1978, c. 138, § 1, eff. Oct. 1, 1978; Laws 1983, c. 56, § 1, eff. Nov. 1, 1983; Laws 1988, c. 102, § 1, eff. Nov. 1, 1988; Laws 1990, c. 251, § 19, eff. Jan. 1, 1991; Laws 1991, c. 251, § 9, eff. June 1, 1991; Laws 1993, c. 351, § 13, eff. Oct. 1, 1993.; Amended by Laws 1997, c. 320, § 1, eff. July 01,1997 (superseded document available).

Title 12. Civil Procedure
Chapter 13

§ 735 . Must Be Issued within Five Years or Judgment Becomes Dormant - Inapplicable to Municipalities.

Cite as: 12 O.S. § 735 (OSCN 2002)

A. A judgment shall become unenforceable and of no effect if, within five (5) years after the date of any judgment that now is or may hereafter be rendered 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

Amended by Laws 1988, c. 22, § 1, eff. Nov. 1, 1988; Laws 1989, c. 236, § 5, eff. July 1, 1989.; Amended by Laws 1997, c. 320, § 3, eff. November 01,1997 (superseded document available); Amednded by Laws 2000, SB 1520, c. 384, § 1, eff. November 1, 2000.

Title 12. Civil Procedure
Chapter 13

§ 759 . Filing and Indexing of Execution - Appraisement of Property.

Cite as: 12 O.S. § 759 (OSCN 2002)

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

Amended by Laws 1988, c. 22, § 2, eff. Nov. 1, 1988.; Amended by Laws 1997, c. 320, § 4, eff. November 01,1997 (superseded document available); Amended by Laws 2000, SB 1520 c. 384. § 2, eff. November 01,2000 (superseded document available).

Title 12. Civil Procedure
Chapter 13

§ 909 . Filing to Be without Charge.

Cite as: 12 O.S. § 909 (OSCN 2002)

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.

Title 12. Civil Procedure
Chapter 36
Small Claims Procedure Act

§ 1770 . Small Claims Judgment as Lien - Filing - Release - Notice - Costs.

Cite as: 12 O.S. § 1770 (OSCN 2002), Small Claims Procedure Act

---

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

Added by Laws 1975, c. 15, § 1, eff. Oct. 1, 1975. Amended by Laws 1977, c. 216, § 1; Laws 1979, c. 83, § 1; Laws 1982, c. 136, § 1, eff. Oct. 1, 1982; Laws 1993, c. 351, § 28, eff. Oct. 1, 1993; Laws 1995, c. 338, § 17, eff. Nov. 1, 1995.

Title 12A. Commercial Code
UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

§ 1-9-102 . DEFINITIONS AND INDEX OF DEFINITIONS

Cite as: 12A O.S. § 1-9-102 (OSCN 2002), UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

(a) In this article:

(1) "Accession" means goods that are physically united with other goods in such a manner that the identity of the original goods is not lost.

(2) (A) "Account", except as used in "account for", means a right to payment of a monetary obligation, whether or not earned by performance:

(i) for property that has been or is to be sold, leased, licensed, assigned, or otherwise disposed of;

(ii) for services rendered or to be rendered;

(iii) for a policy of insurance issued or to be issued;

(iv) for a secondary obligation incurred or to be incurred;

(v) for energy provided or to be provided;

(vi) for the use or hire of a vessel under a charter or other contract;

(vii) arising out of the use of a credit or charge card or information contained on or for use with the card; or

(viii) as winnings in a lottery or other game of chance operated or sponsored by a state, governmental unit of a state, or a person licensed or authorized to operate the game by a state or governmental unit of a state.

(B) The term includes health-care-insurance receivables.

(C) The term does not include:

(i) rights to payment evidenced by chattel paper or an instrument;

(ii) commercial tort claims;

(iii) deposit accounts;

(iv) investment property;

(v) letter-of-credit rights or letters of credit; or

(vi) rights to payment for money or funds advanced or sold, other than rights arising out of the use of a credit or charge card or information contained on or for use with the card.

(3) "Account debtor" means a person obligated on an account, chattel paper, or general intangible. The term does not include persons obligated to pay a negotiable instrument, even if the instrument constitutes part of chattel paper.

(4) "Accounting", except as used in "accounting for", means a record:

(A) authenticated by a secured party;

(B) indicating the aggregate unpaid secured obligations as of a date not more than thirty-five (35) days earlier or thirty-five (35) days later than the date of the record; and

(C) identifying the components of the obligations in reasonable detail.

(5) "Agricultural lien" means an interest, other than a security interest, in farm products:

(A) which secures payment or performance of an obligation for:

(i) goods or services furnished in connection with a debtor's farming operation; or

(ii) rent on real property leased by a debtor in connection with its farming operation;

(B) which is created by statute in favor of a person that:

(i) in the ordinary course of its business furnished goods or services to a debtor in connection with a debtor's farming operation; or

(ii) leased real property to a debtor in connection with the debtor's farming operation; and

(C) whose effectiveness does not depend on the person's possession of the personal property.

(6) "As-extracted collateral" means:

(A) oil, gas, or other minerals that are subject to a security interest that:

(i) is created by a debtor having an interest in the minerals before extraction; and

(ii) attaches to the minerals as extracted; or

(B) accounts arising out of the sale at the wellhead or minehead of oil, gas, or other minerals in which the debtor had an interest before extraction.

(7) "Authenticate" means:

(A) to sign; or

(B) to execute or otherwise adopt a symbol, or encrypt or similarly process a record in whole or in part, with the present intent of the authenticating person to identify the person and adopt or accept a record.

(8) "Bank" means an organization that is engaged in the business of banking. The term includes savings banks, savings and loan associations, credit unions, and trust companies.

(9) "Cash proceeds" means proceeds that are money, checks, deposit accounts, or the like.

(10) "Certificate of title" means a certificate of title with respect to which a statute provides for the security interest in question to be indicated on the certificate as a condition or result of the security interest's obtaining priority over the rights of a lien creditor with respect to the collateral.

(11) "Chattel paper" means a record or records that evidence both a monetary obligation and a security interest in specific goods, a security interest in specific goods and software used in the goods, a security interest in specific goods and license of software used in the goods, a lease of specific goods, or a lease of specific goods and license of software used in the goods. In this paragraph, "monetary obligation" means a monetary obligation secured by the goods or owed under a lease of goods and includes a monetary obligation with respect to software used in the goods. The term does not include charters or other contracts involving the use or hire of a vessel. If a transaction is evidenced by records that include an instrument or series of instruments, the group of records taken together constitutes chattel paper.

(12) "Collateral" means the property subject to a security interest or agricultural lien. The term includes:

(A) proceeds to which a security interest attaches;

(B) accounts, chattel paper, payment intangibles, and promissory notes that have been sold; and

(C) goods that are the subject of a consignment.

(13) "Commercial tort claim" means a claim arising in tort with respect to which:

(A) the claimant is an organization; or

(B) the claimant is an individual and the claim:

(i) arose in the course of the claimant's business or profession; and

(ii) does not include damages arising out of personal injury to or the death of an individual.

(14) "Commodity account" means an account maintained by a commodity intermediary in which a commodity contract is carried for a commodity customer.

(15) "Commodity contract" means a commodity futures contract, an option on a commodity futures contract, a commodity option, or another contract if the contract or option is:

(A) traded on or subject to the rules of a board of trade that has been designated as a contract market for such a contract pursuant to federal commodities laws; or

(B) traded on a foreign commodity board of trade, exchange, or market, and is carried on the books of a commodity intermediary for a commodity customer.

(16) "Commodity customer" means a person for which a commodity intermediary carries a commodity contract on its books.

(17) "Commodity intermediary" means a person that:

(A) is registered as a futures commission merchant under federal commodities law; or

(B) in the ordinary course of its business provides clearance or settlement services for a board of trade that has been designated as a contract market pursuant to federal commodities law.

(18) "Communicate" means:

(A) to send a written or other tangible record;

(B) to transmit a record by any means agreed upon by the persons sending and receiving the record; or

(C) in the case of transmission of a record to or by a filing office, to transmit a record by any means prescribed by filing-office rule.

(19) "Consignee" means a merchant to which goods are delivered in a consignment.

(20) "Consignment" means a transaction, regardless of its form, in which a person delivers goods to a merchant for the purpose of sale and:

(A) the merchant:

> (i) deals in goods of that kind under a name other than the name of the person making delivery;
>
> (ii) is not an auctioneer; and
>
> (iii) is not generally known by its creditors to be substantially engaged in selling the goods of others;

(B) with respect to each delivery, the aggregate value of the goods is One Thousand Dollars ($1,000.00) or more at the time of delivery;

(C) the goods are not consumer goods immediately before delivery; and

(D) the transaction does not create a security interest that secures an obligation.

(21) "Consignor" means a person that delivers goods to a consignee in a consignment.

(22) "Consumer debtor" means a debtor in a consumer transaction.

(23) "Consumer goods" means goods that are used or bought for use primarily for personal, family, or household purposes.

(24) "Consumer-goods transaction" means a consumer transaction in which:

(A) an individual incurs an obligation primarily for personal, family, or household purposes; and

(B) a security interest in consumer goods secures the obligation.

(25) "Consumer obligor" means an obligor who is an individual and who incurred the obligation as part of a transaction entered into primarily for personal, family, or household purposes.

(26) "Consumer transaction" means a transaction in which (i) an individual incurs an obligation primarily for personal, family, or household purposes, (ii) a security interest secures the obligation, and (iii) the collateral is held or acquired primarily for personal, family, or household purposes. The term includes consumer-goods transactions.

(27) "Continuation statement" means an amendment of a financing statement which:

(A) identifies, by its file number, the initial financing statement to which it relates; and

(B) indicates that it is a continuation statement for, or that it is filed to continue the effectiveness of, the identified financing statement.

(28) "Debtor" means:

(A) a person having an interest, other than a security interest or other lien, in the collateral, whether or not the person is an obligor;

(B) a seller of accounts, chattel paper, payment intangibles, or promissory notes; or

(C) a consignee.

(29) "Deposit account" means a demand, time, savings, passbook, or similar account maintained with a bank. The term does not include investment property or accounts evidenced by an instrument.

(30) "Document" means a document of title or a receipt of the type described in paragraph (2) of Section 7-201 of this title.

(31) "Electronic chattel paper" means chattel paper evidenced by a record or records consisting of information stored in an electronic medium.

(32) "Encumbrance" means a right, other than an ownership interest, in real property. The term includes mortgages and other liens on real property.

(33) "Equipment" means goods other than inventory, farm products, or consumer goods.

(34) "Farm products" means goods, other than standing timber, with respect to which the debtor is engaged in a farming operation and which are:

(A) crops grown, growing, or to be grown, including:

(i) crops produced on trees, vines, and bushes; and

(ii) aquatic goods produced in aquacultural operations;

(B) livestock, born or unborn, including aquatic goods produced in aquacultural operations;

(C) supplies used or produced in a farming operation; or

(D) products of crops or livestock in their unmanufactured states.

(35) "Farming operation" means raising, cultivating, propagating, fattening, grazing, or any other farming, livestock, or aquacultural operation.

(36) "File number" means the number assigned to an initial financing statement pursuant to subsection (a) of Section 1-9-519 of this title.

(37) "Filing office" means an office designated in Section 1-9-501 as the place to file a financing statement.

(38) "Filing-office rule" means a rule adopted pursuant to Section 1-9-526 and 1-9-526.1 of this title.

(39) "Financing statement" means a record or records composed of an initial financing statement and any filed record relating to the initial financing statement.

(40) "Fixture filing" means the filing of a financing statement covering goods that are or are to become fixtures and satisfying subsections (a) and (b) of Section 1-9-502 of this title. The term includes the filing of a financing statement covering goods of a transmitting utility which are or are to become fixtures.

(41) "Fixtures" means goods that have become so related to particular real property that an interest in them arises under real property law.

(42) "General intangible" means any personal property, including things in action, other than accounts, chattel paper, commercial tort claims, deposit accounts, documents, goods, instruments, investment property, letter-of-credit rights, letters of credit, money, and oil, gas, or other minerals before extraction. The term includes payment intangibles and software.

(43) "Good faith" means honesty in fact and the observance of reasonable commercial standards of fair dealing.

(44) (A) "Goods" means all things that are movable when a security interest attaches.

(B) The term includes:

(i) fixtures;

(ii) standing timber that is to be cut and removed under a conveyance or contract for sale;

(iii) the unborn young of animals

(iv) crops grown, growing, or to be grown, even if the crops are produced on trees, vines, or bushes; and

(v) manufactured homes.

(C) The term also includes a computer program embedded in goods and any supporting information provided in connection with a transaction relating to the program if:

(i) the program is associated with the goods in such a manner that it customarily is considered part of the goods; or

(ii) by becoming the owner of the goods, a person acquires a right to use the program in connection with the goods.

(D) The term does not include a computer program which is embedded in goods and that consist solely of the medium in which the program is embedded.

(E) The term also does not include accounts, chattel paper, commercial tort claims, deposit accounts, documents, general intangibles, instruments, investment property, letter-of-credit rights, letters of credit, money, or oil, gas, or other minerals before extraction.

(45) "Governmental unit" means a subdivision, agency, department, county, parish, municipality, or other unit of the government of the United States, a state, or a foreign country. The term includes an organization having a separate corporate existence if the organization is eligible to issue debt on which interest is exempt from income taxation under the laws of the United States.

(46) "Health-care-insurance receivable" means an interest in or claim under a policy of insurance which is a right to payment of a monetary obligation for health-care goods or services provided.

(47) (A) "Instrument" means a negotiable instrument or any other writing that evidences a right to the payment of a monetary obligation, is not itself a security agreement or lease, and is of a type that in ordinary course of business is transferred by delivery with any necessary endorsement or assignment.

(B) The term does not include:

(i) investment property;

(ii) letters of credit; or

(iii) writings that evidence a right to payment arising out of the use of a credit or charge card or information contained on or for use with the card.

(48) "Inventory" means goods, other than farm products, which:

(A) are leased by a person as lessor;

(B) are held by a person for sale or lease or to be furnished under a contract of service;

(C) are furnished by a person under a contract of service; or

(D) consist of raw materials, work in process, or materials used or consumed in a business.

(49) "Investment property" means a security, whether certificated or uncertificated, security entitlement, securities account, commodity contract, or commodity account.

(50) "Jurisdiction of organization", with respect to a registered organization, means the jurisdiction under whose law the organization is organized.

(51) "Letter-of-credit right" means a right to payment or performance under a letter of credit, whether or not the beneficiary has demanded or is at the time entitled to demand payment or performance. The term does not include the right of a beneficiary to demand payment or performance under a letter of credit.

(52) "Lien creditor" means:

(A) a creditor that has acquired a lien on the property involved by attachment, levy, or the like;

(B) an assignee for benefit of creditors from the time of assignment;

(C) a trustee in bankruptcy from the date of the filing of the petition; or

(D) a receiver in equity from the time of appointment.

(53) (A) "Manufactured home" means a structure, transportable in one or more sections, which:

(i) in the traveling mode, is eight body feet or more in width or forty (40) body feet or more in length, or, when erected on site, is three hundred twenty (320) or more square feet,

(ii) is built on a permanent chassis,

(iii) is designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and

(iv) includes the plumbing, heating, air-conditioning, and electrical systems contained therein.

(B) The term includes any structure that meets all of the requirements of this paragraph except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the United States Secretary of Housing and Urban Development and complies with the standards established under Title 42 of the United States Code.

(54) "Manufactured-home transaction" means a secured transaction:

(A) that creates a purchase-money security interest in a manufactured home, other than a manufactured home held as inventory; or

(B) in which a manufactured home, other than a manufactured home held as inventory, is the primary collateral.

(55) "Mortgage" means a consensual interest in real property, including fixtures, which secures payment or performance of an obligation.

(56) "New debtor" means a person that becomes bound as a debtor under subsection (d) of Section 1-9-203 of this title by a security agreement previously entered into by another person.

(57) (A) "New value" means:

(i) money;

(ii) money's worth in property, services, or new credit; or

(iii) release by a transferee of an interest in property previously transferred to the transferee.

(B) The term does not include an obligation substituted for another obligation.

(58) "Noncash proceeds" means proceeds other than cash proceeds.

(59) (A) "Obligor" means a person that, with respect to an obligation secured by a security interest in or an agricultural lien on the collateral:

(i) owes payment or other performance of the obligation;

(ii) has provided property other than the collateral to secure payment or other performance of the obligation; or

(iii) is otherwise accountable in whole or in part for payment or other performance of the obligation.

(B) The term does not include issuers or nominated persons under a letter of credit.

(60) "Original debtor" means a person that, as debtor, entered into a security agreement to which a new debtor has become bound under subsection (d) of Section 1-9-203 of this title.

(61) "Payment intangible" means a general intangible under which the account debtor's principal obligation is a monetary obligation.

(62) "Person related to", with respect to an individual, means:

(A) the spouse of the individual;

(B) a brother, brother-in-law, sister, or sister-in-law of the individual;

(C) an ancestor or lineal descendant of the individual or the individual's spouse; or

(D) any other relative, by blood or marriage, of the individual or the individual's spouse who shares the same home with the individual.

(63) "Person related to", with respect to an organization, means:

(A) a person directly or indirectly controlling, controlled by, or under common control with the organization;

(B) an officer or director of, or a person performing similar functions with respect to, the organization;

(C) an officer or director of, or a person performing similar functions with respect to, a person described in subparagraph (A);

(D) the spouse of an individual described in subparagraph (A), (B), or (C) of this paragraph; or

(E) an individual who is related by blood or marriage to an individual described in subparagraph (A), (B), (C), or (D) of this paragraph and who shares the same home with the individual.

(64) "Proceeds" means the following property:

(A) whatever is acquired upon the sale, lease, license, exchange, or other disposition of collateral;

(B) whatever is collected on, or distributed on account of, collateral;

(C) rights arising out of collateral;

(D) to the extent of the value of collateral, claims arising out of the loss, nonconformity, or interference with the use of, defects or infringement of rights in, or damage to, the collateral; or

(E) to the extent of the value of collateral and to the extent payable to the debtor or the secured party, insurance payable by reason of the loss or nonconformity of, defects or infringement of rights in, or damage to, the collateral.

(65) "Promissory note" means an instrument that evidences a promise to pay a monetary obligation, does not evidence an order to pay, and does not contain an acknowledgment by a bank that the bank has received for deposit a sum of money or funds.

(66) "Proposal" means a record authenticated by a secured party which includes the terms on which the secured party is willing to accept collateral in full or partial satisfaction of the obligation it secures pursuant to Sections 1-9-620, 1-9-621, and 1-9-622 of this title.

(67) "Public-finance transaction" means a secured transaction in connection with which:

(A) debt securities are issued;

(B) all or a portion of the securities issued have an initial stated maturity of at least twenty (20) years; and

(C) the debtor, obligor, secured party, account debtor or other person obligated on collateral, assignor or assignee of a secured obligation, or assignor or assignee of a security interest is a state or a governmental unit of a state.

(68) "Pursuant to commitment", with respect to an advance made or other value given by a secured party, means pursuant to the secured party's obligation, whether or not a subsequent event of default or other event not within the secured party's control has relieved or may relieve the secured party from its obligation.

(69) "Record", except as used in "for record", "of record", "record or legal title", and "record owner", means information that is inscribed on a tangible medium or which is stored in an electronic or other medium and is retrievable in perceivable form.

(70) "Registered organization" means an organization organized solely under the law of a single state or the United States and as to which the state or the United States must maintain a public record showing the organization to have been organized.

(71) "Secondary obligor" means an obligor to the extent that:

(A) the obligor's obligation is secondary; or

(B) the obligor has a right of recourse with respect to an obligation secured by collateral against the debtor, another obligor, or property of either.

(72) "Secured party" means:

(A) a person in whose favor a security interest is created or provided for under a security agreement, whether or not any obligation to be secured is outstanding;

(B) a person that holds an agricultural lien;

(C) a consignor;

(D) a person to which accounts, chattel paper, payment intangibles, or promissory notes have been sold;

(E) a trustee, indenture trustee, agent, collateral agent, or other representative in whose favor a security interest or agricultural lien is created or provided for; or

(F) a person that holds a security interest arising under Section 2-401, 2-505, paragraph (3) of Section 2-711, paragraph (5) of Section 2A-508, 4-210, or 5-118 of this title.

(73) "Security agreement" means an agreement that creates or provides for a security interest.

(74) "Send", in connection with a record or notification, means:

(A) to deposit in the mail, deliver for transmission, or transmit by any other usual means of communication, with postage or cost of transmission provided for, addressed to any address reasonable under the circumstances; or

(B) to cause the record or notification to be received within the time that it would have been received if properly sent under subparagraph (A) of this paragraph.

(75) "Software" means a computer program and any supporting information provided in connection with a transaction relating to the program. The term does not include a computer program that is included in the definition of goods.

(76) "State" means a state of the United States, the District of Columbia, Puerto Rico, the United States Virgin Islands, or any territory or insular possession subject to the jurisdiction of the United States.

(77) "Supporting obligation" means a letter-of-credit right or secondary obligation that supports the payment or performance of an account, chattel paper, a document, a general intangible, an instrument, or investment property.

(78) "Tangible chattel paper" means chattel paper evidenced by a record or records consisting of information that is inscribed on a tangible medium.

(79) "Termination statement" means an amendment of a financing statement which:

(A) identifies, by its file number, the initial financing statement to which it relates; and

(B) indicates either that it is a termination statement or that the identified financing statement is no longer effective.

(80) "Transmitting utility" means a person primarily engaged in the business of:

(A) operating a railroad, subway, street railway, or trolley bus;

(B) transmitting communications electrically, electromagnetically, or by light;

(C) transmitting goods by pipeline or sewer; or

(D) transmitting or producing and transmitting electricity, steam, gas, or water.

(b) The following definitions in other articles of this title apply to this article:

"Applicant" - Section 5-102 of this title.

"Beneficiary" - Section 5-102 of this title.

"Broker" - Section 8-102 of this title.

"Certificated security" - Section 8-102 of this title.

"Check" - Section 3-104 of this title.

"Clearing corporation" - Section 8-102 of this title.

"Contract for sale" - Section 2-106 of this title.

"Customer" - Section 4-104 of this title.

"Entitlement holder" - Section 8-102 of this title.

"Financial asset" - Section 8-102 of this title.

"Holder in due course" - Section 3-302 of this title.

"Issuer" (with respect to a letter of credit or letter-of-credit right)- Section 5-102 of this title.

"Issuer" - (with respect to a security) - Section 8-201 of this title.

"Lease" - Section 2A-103 of this title.

"Lease agreement" - Section 2A-103 of this title.

"Lease contract" - Section 2A-103 of this title.

"Leasehold interest" - Section 2A-103 of this title.

"Lessee" - Section 2A-103 of this title.

"Lessee in ordinary course of business" - Section 2A-103 of this title.

"Lessor" - Section 2A-103 of this title.

"Lessor's residual interest" - Section 2A-103 of this title.

"Letter of credit" - Section 5-102 of this title.

"Merchant" - Section 2-104 of this title.

"Negotiable instrument" - Section 3-104 of this title.

"Nominated person" - Section 5-102 of this title.

"Note" - Section 3-104 of this title.

"Proceeds of a letter of credit" - Section 5-114 of this title.

"Prove" - Section 3-103 of this title.

"Sale" - Section 2-106 of this title.

"Securities account" - Section 8-501 of this title.

"Securities intermediary" - Section 8-102 of this title.

"Security" - Section 8-102 of this title.

"Security certificate" - Section 8-102 of this title.

"Security entitlement" - Section 8-102 of this title.

"Uncertificated security" - Section 8-102 of this title.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Added by Laws 2000, SB 1519, c. 371, § 2, eff. July 1, 2001.

Title 12A. Commercial Code
UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

§ 1-9-103 . PURCHASE-MONEY SECURITY INTEREST; APPLICATION OF PAYMENTS - BURDEN OF ESTABLISHING

Cite as: 12A O.S. § 1-9-103 (OSCN 2002), UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

(a) In this section:

(1) "purchase-money collateral" means goods or software that secures a purchase-money obligation incurred with respect to that collateral; and

(2) "purchase-money obligation" means an obligation of an obligor incurred as all or part of the price of the collateral or for value given to enable the debtor to acquire rights in or the use of the collateral if the value is in fact so used.

(b) A security interest in goods is a purchase-money security interest:

(1) to the extent that the goods are purchase-money collateral with respect to that security interest;

(2) if the security interest is in inventory that is or was purchase-money collateral, to the extent that the security interest secures a purchase-money obligation incurred with respect to other inventory in which the secured party holds or held a purchase-money security interest; and

(3) to the extent that the security interest secures a purchase-money obligation incurred with respect to software in which the secured party holds or held a purchase-money security interest.

(c) A security interest in software is a purchase-money security interest to the extent that the security interest also secures a purchase-money obligation incurred with respect to goods in which the secured party holds or held a purchase-money security interest if:

(1) the debtor acquired its interest in the software in an integrated transaction in which it acquired an interest in the goods; and

(2) the debtor acquired its interest in the software for the principal purpose of using the software in the goods.

(d) The security interest of a consignor in goods that are the subject of a consignment is a purchase-money security interest in inventory.

(e) In a transaction other than a consumer-goods transaction, if the extent to which a security interest is a purchase-money security interest depends on the application of a payment to a particular obligation, the payment must be applied:

(1) in accordance with any reasonable method of application to which the parties agree;

(2) in the absence of the parties' agreement to a reasonable method, in accordance with any intention of the obligor manifested at or before the time of payment; or

(3) in the absence of an agreement to a reasonable method and a timely manifestation of the obligor's intention, in the following order:

(A) to obligations that are not secured; and

(B) if more than one obligation is secured, to obligations secured by purchase-money security interests in the order in which those obligations were incurred.

(f) In a transaction other than a consumer-goods transaction, a purchase-money security interest does not lose its status as such, even if:

(1) the purchase-money collateral also secures an obligation that is not a purchase-money obligation;

(2) collateral that is not purchase-money collateral also secures the purchase-money obligation; or

(3) the purchase-money obligation has been renewed, refinanced, consolidated, or restructured.

(g) In a transaction other than a consumer-goods transaction, a secured party claiming a purchase-money security interest has the burden of establishing the extent to which the security interest is a purchase-money security interest.

(h) The limitation of the rules in subsections (e), (f), and (g) of this section to transactions other than consumer-goods transactions is intended to leave to the court the determination of the proper rules in consumer-goods transactions. The court may not infer from that limitation the nature of the proper rule in consumer-goods transactions and may continue to apply established approaches.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Added by Laws 2000, SB 1519, c. 371, § 3, eff. July 1, 2001.

Title 12A. Commercial Code
UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

§ 1-9-104 . CONTROL OF DEPOSIT ACCOUNT

Cite as: 12A O.S. § 1-9-104 (OSCN 2002), UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

(a) A secured party has control of a deposit account if:

(1) the secured party is the bank with which the deposit account is maintained;

(2) the debtor, secured party, and bank have agreed in an authenticated record that the bank will comply with instructions originated by the secured party directing disposition of the funds in the deposit account without further consent by the debtor; or

(3) the secured party becomes the bank's customer with respect to the deposit account.

(b) A secured party that has satisfied subsection (a) of this section has control, even if the debtor retains the right to direct the disposition of funds from the deposit account.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Added by Laws 2000, SB 1519, c. 371, § 4, eff. July 1, 2001.

Title 12A. Commercial Code
UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

§ 1-9-407 . RESTRICTIONS ON CREATION OR ENFORCEMENT OF SECURITY INTEREST IN LEASEHOLD INTEREST OR IN LESSOR'S RESIDUAL INTEREST RESTRICTIONS ON CREATION OR ENFORCEMENT OF SECURITY INTEREST IN LEASEHOLD INTEREST OR IN LESSOR'S RESIDUAL INTEREST

Cite as: 12A O.S. § 1-9-407 (OSCN 2002), UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

(a) Except as otherwise provided in subsection (b) of this section, a term in a lease agreement is ineffective to the extent that it:

(1) prohibits, restricts, or requires the consent of a party to the lease to the assignment or transfer of or the creation, attachment, perfection, or enforcement of a security interest in, an interest of a party under the lease contract or in the lessor's residual interest in the goods; or

(2) provides that the assignment or transfer or the creation, attachment, perfection, or enforcement of the security interest may give rise to a default, breach, right of recoupment, claim, defense, termination, right of termination, or remedy under the lease.

(b) Except as otherwise provided in paragraph (7) of Section 2A-303 of this title, a term described in paragraph (2) of subsection (a) of this section is effective to the extent that there is:

(1) a transfer by the lessee of the lessee's right of possession or use of the goods in violation of the term; or

(2) a delegation of a material performance of either party to the lease contract in violation of the term.

(c) The creation, attachment, perfection, or enforcement of a security interest in the lessor's interest under the lease contract or the lessor's residual interest in the goods is not a transfer that materially impairs the lessee's prospect of obtaining return performance or materially changes the duty of or materially increases the burden or risk imposed on the lessee within the purview of paragraph (4) of Section 2A-303 of this title unless, and then only to the extent that, enforcement actually results in delegation of material performance of the lessor.

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
Philadelphia, PA 19104

Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Added by Laws 2000, SB 1519, c. 371, § 76, eff. July 1, 2001.

Title 12A. Commercial Code
UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

§ 1-9-501 . FILING OFFICE

Cite as: 12A O.S. § 1-9-501 (OSCN 2002), UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

(a) Except as otherwise provided in subsection (b) of this section, if the local law of this state governs perfection of a security interest or agricultural lien, the office in which to file a financing statement to perfect the security interest or agricultural lien is:

(1) the office designated for the filing or recording of a record of a mortgage on the related real property, if:

(A) the collateral is as-extracted collateral or timber to be cut; or

(B) the financing statement is filed as a fixture filing and the collateral is goods that are or are to become fixtures; or

(2) the office of the county clerk of Oklahoma County, in all other cases, including a case in which the collateral is goods that are or are to become fixtures and the financing statement is not filed as a fixture filing.

(b) The office in which to file a financing statement to perfect a security interest in collateral, including fixtures, of a transmitting utility is the office of the Secretary of State pursuant to Sections 17 and 18 of Title 46 of the Oklahoma Statutes. The financing statement also constitutes a fixture filing as to the collateral indicated in the financing statement which is or is to become fixtures.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Added by Laws 2000, SB 1519, c. 371, § 79, eff. July 1, 2001.

Title 12A. Commercial Code
UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

§ 1-9-502 . CONTENTS OF FINANCING STATEMENT; RECORD OF MORTGAGE AS FINANCING STATEMENT; TIME OF FILING FINANCING STATEMENT

Cite as: 12A O.S. § 1-9-502 (OSCN 2002), UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

(a) Subject to subsection (b) of this section, a financing statement is sufficient only if it:

(1) provides the name of the debtor;

(2) provides the name of the secured party or a representative of the secured party; and

(3) indicates the collateral covered by the financing statement.

(b) Except as otherwise provided in subsection (b) of Section 1-9-501 of this title, to be sufficient, a financing statement that covers as-extracted collateral or timber to be cut, or which is filed as a fixture filing and covers goods that are or are to become fixtures, must satisfy subsection (a) of this section and also:

(1) indicate that it covers this type of collateral;

(2) indicate that it is to be filed against the tract index in the real property records;

(3) provide a description of the real property to which the collateral is related; and

(4) if the debtor does not have an interest of record in the real property, provide the name of a record owner.

(c) A record of a mortgage is effective, from the date of recording as a financing statement filed as a fixture filing or as a financing statement covering as-extracted collateral or timber to be cut only if:

(1) the record indicates the goods or accounts that it covers;

(2) the goods are or are to become fixtures related to the real property described in the record or the collateral is related to the real property described in the record and is as-extracted collateral or timber to be cut;

(3) the record satisfies the requirements for a financing statement in this section other than an indication that it is to be filed in the real property records; and

(4) the record is duly recorded.

(d) A financing statement may be filed before a security agreement is made or a security interest otherwise attaches.

(e)

(1) No filing of a financing statement, continuation statement, termination statement, or assignment or release of a financing statement under the provisions of paragraph (1) of subsection (a) of Section 1-9-501 of this title shall constitute record notice of the contents thereof against any subsequent purchaser or encumbrancer of real estate or any interest therein unless the same contains a legal description of the real estate adequate for the purposes of indexing in the tract indexes of the county wherein the real estate is situated.

(2) It shall be the duty of the county clerk to cause all such financing statements, continuation statements, termination statements, or assignments or releases of financing statements containing an adequate legal description to be recorded and indexed in the records of said office in the same place and manner as a mortgage on real estate or assignment or release thereof.

(3) To effectuate the provisions of Section 2A-309 of this title, a lessor of goods that are or are to become fixtures may file a fixture filing complying with that section, and filings related to that fixture filing, using the terms "lessor," "lessee," or the like instead of the terms specified in this part. The provisions of this article relating to a fixture filing or a filing related to it shall apply as appropriate in conjunction with the provisions of Article 2A of this title with respect to such filings.

(f) Except as otherwise provided in subsection (c) of this section, a financing statement, or any filing related to it, that complies with this section is sufficient and may be recorded and shall be effective as a financing statement even though it does not comply with the execution and acknowledgement requirements of Sections 15, 26, 93, 94, or 95 of Title 16 of the Oklahoma Statutes, as amended, or other statutes, if any, of like import that would impose requirements beyond those of the kind encompassed in this section.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Added by Laws 2000, SB 1519, c. 371, § 80, eff. July 1, 2001.

Title 12A. Commercial Code
UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

§ 1-9-521 . UNIFORM FORM OF WRITTEN FINANCING STATEMENT AND AMENDMENT

Cite as: 12A O.S. § 1-9-521 (OSCN 2002), UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

(a) A filing office that accepts written records may not refuse to accept a written initial financing statement in the following form and format, except for a reason set forth in subsection (b) of Section 1-9-516:

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME AND PHONE OF CONTACT AT FILER [optional]

_____

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

_____

_____ THE ABOVE SPACE IS FOR

_____ FILING OFFICE USE ONLY

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b) - Do not abbreviate or combine names

1a. ORGANIZATION'S NAME

_____

OR 1b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

_____

1c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

_____

1d. TAX ID. NO. ADD'L INFO. RE 1e. TYPE OF ORGANIZATION

SSN OR EIN ORGANIZATION DEBTOR

_____

1f. JURISDICTION OF ORGANIZATION 1g. ORGANIZATIONAL ID No., if any

_____[ ] NONE

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b) - do not abbreviate or combine names

2a. ORGANIZATION'S NAME

_____

OR 2b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

_____

2c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

_____

2d. TAX ID. NO. ADD'L INFO. RE 2e. TYPE OF ORGANIZATION

SSN OR EIN ORGANIZATION DEBTOR

_____

2f. JURISDICTION OF ORGANIZATION 2g. ORGANIZATIONAL ID No., if any

_____[ ] NONE

3. SECURED PARTY'S NAME (or name of total assignee of assignor S/P) - insert only one secured party name (3a or 3b)

3a. ORGANIZATION'S NAME

_____

OR 3b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

_____

3c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

_____

4. This FINANCING STATEMENT covers the following collateral:

_____

5. ALTERNATIVE DESIGNATION [if applicable]: [ ] LESSEE/LESSOR

[ ] CONSIGNEE/CONSIGNOR [ ] BAILEE/BAILOR [ ] SELLER/BUYER

[ ] AG. LIEN [ ] NON-UCC FILING

6. [ ] This FINANCING STATEMENT is to be filed against the tract index in the REAL ESTATE RECORDS.
Attach Addendum [if applicable]

7. Check to REQUEST SEARCH REPORT(S) on Debtor(s)

[ ] All Debtors [ ] Debtor 1 [ ] Debtor 2

[ADDITIONAL FEE] [optional]

_____

8. OPTIONAL FILER REFERENCE DATA

_____

FILING OFFICE COPY - NATIONAL UCC FILING STATEMENT (FORM UCC 1))

[BACK OF FORM]

UCC FINANCING STATEMENT ADDENDUM

FOLLOW INSTRUCTIONS (front and back) CAREFULLY.

9. NAME OF FIRST DEBTOR (1a or 1b) ON RELATED FINANCING STATEMENT

_____

9a. ORGANIZATION'S NAME

_____

OR 9b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

_____

10. MISCELLANEOUS:

_____

_____ THE ABOVE SPACE IS FOR

_____ FILING OFFICE USE ONLY

11. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one name (11a or 11b) - do not abbreviate or combine names

11a. ORGANIZATION'S NAME

_____

OR 11b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

_____

11c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

_____

11d. TAX ID. NO. ADD'L INFO. RE 11e. TYPE OF ORGANIZATION

SSN OR EIN ORGANIZATION DEBTOR

_____

11f. JURISDICTION OF ORGANIZATION 11g. ORGANIZATIONAL ID No., if any

_____[ ] NONE

12. [ ] ADDITIONAL SECURED PARTY'S or [ ] ASSIGNOR S/P'S NAME - insert only one name (12a or 12b).

12a. ORGANIZATION'S NAME

_____

OR 12b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

_____

12c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

_____

13. This FINANCING STATEMENT covers [ ] timber to be cut or [ ] as-extracted collateral, or is filed as a [ ] fixture filing.

14. Description of real estate:

_____

_____

15. Name and address of a RECORD OWNER of the above-described real estate (if Debtor does not have record interest):

_____

_____

16. Additional collateral description:

_____

_____

17. Check only if applicable and check only one box:

Debtor is a [ ] Trust or [ ] Trustee acting with respect to property held in trust or

[ ] Decedent's Estate

18. Check only if applicable and check only one box:

[ ] Debtor is a TRANSMITTING UTILITY

[ ] Filed in connection with a Manufactured-Home Transaction - effective 30 years

[ ] Filed in connection with a Public-Finance Transaction - effective 30 years

FILING OFFICE COPY - NATIONAL UCC FILING STATEMENT

(FORM UCC 1Ad)

(b) A filing office that accepts written records for filing may not refuse to accept a written financing statement amendment in the following form, except for a reason set forth in subsection (b) of Section 1-9-516:

UCC FINANCING STATEMENT AMENDMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME AND PHONE OF CONTACT AT FILER [optional]

_____

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

_____

_____ THE ABOVE SPACE IS FOR

_____ FILING OFFICE USE ONLY

1a. INITIAL FINANCING STATEMENT FILE NO. _____

1b. [ ] This FINANCING STATEMENT AMENDMENT is to be filed against the tract index in the REAL ESTATE RECORDS.

2. [ ] TERMINATION: Effectiveness of the Financing Statement identified above is terminated with respect to security interest(s) of the Secured Party authorizing this Termination Statement.

3. [ ] CONTINUATION: Effectiveness of the Financing Statement identified above with respect to security interest(s) of the Secured Party authorizing this Continuation Statement is continued for the additional period provided by applicable law.

4. [ ] ASSIGNMENT (full or partial): Give name of assignee in item 7a or 7b and address of assignee in item 7c; and also give name of assignor in item 9.

_____

5. AMENDMENT (PARTY INFORMATION): This Amendment affects [ ] Debtor or [ ] Secured Party of record. Check only one of these two boxes. Also check one of the following three boxes and provide appropriate information in items 6 and/or 7.

[ ] CHANGE name and/or address: Give current record name in item 6a or 6b; also give new name (if name change) in item 7a or 7b and/or new address (if address change) in item 7c.

[ ] DELETE name: Give record name to be deleted in item 6a or 6b.

[ ] ADD name: Complete item 7a or 7b, and also item 7c; also complete items 7d-7g (if applicable).

6. CURRENT RECORD INFORMATION:

6a. ORGANIZATION'S NAME

_____

OR 6b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

_____

7. CHANGED (NEW) OR ADDED INFORMATION:

7a. ORGANIZATION'S NAME

_____

OR 7b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

_____

7c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

_____

7d. TAX ID. NO. ADD'L INFO. RE 7e. TYPE OF ORGANIZATION

SSN OR EIN ORGANIZATION DEBTOR

_____

7f. JURISDICTION OF ORGANIZATION 7g. ORGANIZATIONAL ID No.,

if any

_____[ ] NONE

8. AMENDMENT (COLLATERAL CHANGE): check only one box

Describe collateral [ ] deleted or [ ] added, or give entire [ ] restated collateral description, or describe collateral [ ] assigned.

_____

9. NAME OF SECURED PARTY OF RECORD AUTHORIZING THIS AMENDMENT (name of assignor, if this is an Assignment). If this is an Amendment authorized by a Debtor which adds collateral or adds the authorizing Debtor, or if this is a Termination authorized by a Debtor, check here [ ] and enter name of DEBTOR authorizing this Amendment.

9a. ORGANIZATION'S NAME

_____

OR 9b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

_____

10. OPTIONAL FILE REFERENCE DATA

_____

FILING OFFICE COPY - NATIONAL UCC FINANCING STATEMENT AMENDMENT (FORM UCC3)

[BACK OF FORM]

UCC FINANCING STATEMENT AMENDMENT ADDENDUM

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

11. INITIAL FINANCING STATEMENT FILE NO. (same as item 1a on Amendment form)

_____

12. NAME OF PARTY AUTHORIZING THIS AMENDMENT (same as item 9 on Amendment form)

12a. ORGANIZATION'S NAME

_____

OR 12b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

_____

13. USE THIS SPACE FOR ADDITIONAL INFORMATION

_____

_____THE ABOVE SPACE IS FOR

_____FILING OFFICE USE ONLY

FILING OFFICE COPY - NATIONAL UCC FINANCING STATEMENT AMENDMENT ADDENDUM (FORM UCC3Ad)

(c) A form that a filing office may not refuse to accept under subsection (a) or (b) of this section must conform to the format prescribed for the form by the National Conference of Commissioners on Uniform State Laws.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Added by Laws 2000, SB 1519, c. 371, § 99, eff. July 1, 2001.

Title 12A. Commercial Code
UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

§ 1-9-525 . FEES

Cite as: 12A O.S. § 1-9-525 (OSCN 2002), UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

(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

Title 12A. Commercial Code
UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

§ 1-9-702 . SAVINGS CLAUSE

Cite as: 12A O.S. § 1-9-702 (OSCN 2002), UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

(a) Except as otherwise provided in this part, this act applies to a transaction or lien within its scope, even if the transaction or lien was entered into or created before this act takes effect.

(b) Except as otherwise provided in subsection (c) of this section and Sections 1-9-703 through 1-9-709 of this title:

> (1) transactions and liens that were not governed by former Article 9 of this title, were validly entered into or created before this act takes effect, and would be subject to this act if they had been entered into or created after this act takes effect, and the rights, duties, and interests flowing from those transactions and liens remain valid after this act takes effect; and
>
> (2) the transactions and liens may be terminated, completed, consummated, and enforced as required or permitted by this act or by the law that otherwise would apply if this act had not taken effect.

(c) This act does not affect an action, case, or proceeding commenced before this act takes effect.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Added by Laws 2000, SB 1519, c. 371, § 136, eff. July 1, 2001.

Title 12A. Commercial Code
UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

§ 1-9-710 . TERMS DEFINED

Cite as: 12A O.S. § 1-9-710 (OSCN 2002), UNIFORM COMMERCIAL CODE - SECURED TRANSACTION

(a) In this section:

(1) "Local-filing office" means a filing office, other than the statewide filing office in the office of the County Clerk of Oklahoma County or the statewide filing office in the office of the Secretary of State, that is designated as the proper place to file a financing statement under former Article 9 of this title;

(2) (A) "Former-Article 9 records" means:

(i) financing statements and other records that have been filed in a local-filing office before July 1, 2001, and that are, or upon processing and indexing will be, reflected in the index maintained by the local-filing office for filing for financing statements and other records filed in the local-filing office before July 1, 2001, and

(ii) the index maintained by the local-filing office as of June 30, 2001, including entries for filings completed before July 1, 2001, even though processed on or after that date.

(B) "Former-Article 9 records" do not include records presented to a local-filing office for filing after June 30, 2001, whether or not the records relate to financing statements filed in the local-filing office before July 1, 2001; and

(3) "Mortgage", "as-extracted collateral", "fixture filing", "goods" and "fixtures" have the meanings set forth in this article of this title.

(b) A local-filing office shall not accept for filing a record presented after June 30, 2001, whether or not the record relates to a financing statement filed in the local-filing office before July 1, 2001.

(c) Until July 1, 2008, each local-filing office shall maintain all former-Article 9 records in accordance with former-Article 9. A former-Article 9 record which is filed before July 1, 2001, but which is not reflected on the index maintained as of June 30, 2001, by the local-filing office, shall be processed and indexed and reflected on the index maintained as of June 30, 2001, as soon as practicable, but in no event later than July 30, 2001.

(d) Until July 1, 2008, each local-filing office shall respond to requests for information with respect to former-Article 9 records relating to a debtor and shall issue certificates in accordance with former-Article 9. The fees for issuing a certificate or for furnishing a certified copy of a former-Article 9 record shall be the uniform fees provided by subsections (c) and (d) of Section 1-9-525 of this title.

(e) After June 30, 2008, each local-filing office may remove and destroy all former-Article 9 records pursuant to Section 155.2 of Title 19 of the Oklahoma Statutes.

(f) This section shall not apply, with respect to financing statements and other records, to a filing office in which mortgages or records of mortgages on real property are required to be filed or recorded if:

(1) the collateral is timber to be cut or as-extracted collateral, or

(2) the record is or relates to a financing statement files as a fixture filing and the collateral is goods that are or are to become fixtures.

Historical Data

Added by Laws 2000, SB 1519, c. 371, § 144, eff. July 1, 2001; Amended by Laws 2001, SB 692, c. 354 § 5, emerg. eff. June 1, 2001 (superseded document available).

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.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Added by Laws 2000, SB 1519, c. 371, § 103, eff. July 1, 2001.

Title 12A. Commercial Code
Article 1
PART 1 SHORT TITLE, CONSTRUCTION, APPLICATION AND SUBJECT MATTER OF THE ACT

§ 1-101 . Short Title

Cite as: 12A O.S. § 1-101 (OSCN 2002), PART 1 SHORT TITLE, CONSTRUCTION, APPLICATION AND SUBJECT MATTER OF THE ACT

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

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

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

§ 6-209 . Repealed by Laws 1997, S.B. No. 15 c. 112. § 4, eff. November 01,1997

Cite as: 12A O.S. § 6-209 (OSCN 2002), PART 2 BULK SALES

Historical Data

Added by Laws 1990, c. 273, § 9, eff. Sept. 1, 1990; Repealed by Laws 1997, S.B. 15 c. 112. § 4, eff. November 01,1997 (superseded document available).

Title 12A. Commercial Code
Article 9
PART 1 SHORT TITLE: APPLICABILITY AND DEFINITIONS

§ 9-103.1 . Perfection of Security Interests in Multiple State Transactions.

Cite as: 12A O.S. § 9-103.1 (OSCN 2002), PART 1 SHORT TITLE: APPLICABILITY AND DEFINITIONS

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

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Added by Laws 1981, c. 194, § 7, eff. Oct. 1, 1981. Amended by Laws 1984, c. 76, § 47, eff. Nov. 1, 1984; Laws 1995, c. 242, § 56, eff. Feb. 1, 1996; Laws 1996, c. 56, § 22, eff. Jan. 1, 1997; Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 01, 2001 (REPEALED document available).

Title 12A. Commercial Code
Article 9
PART 1 SHORT TITLE: APPLICABILITY AND DEFINITIONS

§ 9-109 . Classification of Goods.

Cite as: 12A O.S. § 9-109 (OSCN 2002), PART 1 SHORT TITLE: APPLICABILITY AND DEFINITIONS

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.

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
Philadelphia, PA 19104

Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Laws 1961, p. 165, § 9-109.; Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 1, 2001 (REPEALED document available).

Title 12A. Commercial Code
Article 9
PART 3 RIGHTS OF THIRD PARTIES; PERFECTED AND UNPERFECTED SECURITY INTERESTS; RULES OF PRIORITY

§ 9-307.6 . Renumbered as § 1-9-320.6 of this title by Laws 2000, c. 371, § 183, eff. July 1, 2001.

Cite as: 12A O.S. § 9-307.6 (OSCN 2002), PART 3 RIGHTS OF THIRD PARTIES; PERFECTED AND UNPERFECTED SECURITY INTERESTS; RULES OF PRIORITY

Oklahoma Code Comment

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Added by Laws 1987, c. 69, § 6. Amended by Laws 1991, c. 314, § 1, eff. Sept. 1, 1991

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

Central Filing System Revolving Fund, see title 62, § 276.3. ; Amended by Laws 2000, SB 1519 c. 371. § 46, eff. July 01, 2001 (superseded document available). Renumbered as § 1-9-320.6 of this title by Laws 2000, c. 371, § 183, eff. July 1, 2001.

Title 12A. Commercial Code
Article 9
PART 4 FILING

§ 9-401 . Place of Filing; Erroneous Filing; Removal of Collateral.

Cite as: 12A O.S. § 9-401 (OSCN 2002), PART 4 FILING

NOTE: The following text remains effective until July 1, 2001:

(1) The proper place to file in order to perfect a security interest is as follows:

(a) when the collateral is equipment used in farming operations, livestock, farm products, or accounts, contract rights or general intangibles arising from or relating to the sale of farm products by a farmer, or consumer goods, then in the office of the county clerk in the county of the debtor's residence, or if the debtor is not a resident of this state, then in the office of the county clerk in the county where the goods are kept, and in addition, when the collateral is crops, in the office of the county clerk in the county where the land on which the crops are growing or to be grown is located;

(b) when the collateral is timber to be cut or is minerals or the like, including oil and gas, or accounts subject to subsection (5) of Section 9-103.1 of this title, or when the financing statement is filed as a fixture filing (Section 9-313) and the collateral is goods which are or are to become fixtures, then in the office where a mortgage on the real estate would be filed or recorded;

(c) in all other cases, in the office of the county clerk of Oklahoma County.

(2) Notwithstanding the provisions of subsection (1) of this section, a secured party asserting a security interest in farm products shall not have a protected interest against a buyer of farm products, commission merchant or selling agent absent compliance with the provisions of Section 6 or 7 of this act.

(3) A filing which is made in good faith in an improper place or not in all of the places required by this section is nevertheless effective with regard to any collateral as to which the filing complied with the requirements of this article and is also effective with regard to collateral covered by the financing statement against any person who has knowledge of the contents of such financing statement.

(4) A filing which is made in the proper county continues effective for four (4) months after a change to another county of the debtor's residence or place of business or the location of the collateral, whichever controlled the original filing. It becomes ineffective thereafter unless a copy of the financing statement signed by the secured party is filed in the new county within said period. The security interest may also be perfected in the new county after the expiration of the four-month period; in such case perfection dates

from the time of perfection in the new county. A change in the use of the collateral does not impair the effectiveness of the original filing.

(5) The rules stated in Section 9-103.1 of this title determine whether filing is necessary in this state.

(6) Notwithstanding the preceding subsections of this section, and subject to subsection (3) of Section 9-302, the proper place and manner to file in order to perfect a security interest in collateral, including fixtures, of a transmitting utility is the office of the Secretary of State according to the provisions of Sections 17 and 18 of Title 46 of the Oklahoma Statutes. This filing constitutes a fixture filing (Section 9-313) as to the collateral described therein which is or is to become fixtures.

(7) For the purposes of this section, the residence of an organization is its place of business if it has one, or its chief executive office if it has more than one place of business.

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.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

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).

Title 12A. Commercial Code
Article 9
PART 4 FILING

§ 9-402 . Formal Requisites of Financing Statement; Amendments; Mortgage as Financing Statement.

Cite as: 12A O.S. § 9-402 (OSCN 2002), PART 4 FILING

NOTE: The following text remains effective until July 1, 2001:

(1) A financing statement is sufficient if it gives the names of the debtor and the secured party, is signed by the debtor, gives an address of the secured party from which information concerning the security interest may be obtained, gives a mailing address of the debtor and contains a statement indicating the types, or describing the items, of collateral. A financing statement may be filed before a security agreement is made or a security interest otherwise attaches. When the financing statement covers crops growing or to be grown, the statement must also contain a description of the real estate concerned. When the financing statement covers timber to be cut or covers minerals or the like, including oil and gas, or accounts subject to subsection (5) of Section 9-103.1 of this title, or when the financing statement is filed as a fixture filing (Section 9-313 of this title) and the collateral is goods which are or are to become fixtures, the statement must also comply with subsection (5) of this section, as applicable, and Section 9-401A of this title. A copy of the security agreement is sufficient as a financing statement if it contains the above information and is signed by the debtor. A carbon, photographic or other reproduction of a security agreement or a financing statement is sufficient as a financing statement if the security agreement so provides or if the original has been filed in this state.

(2) A financing statement which otherwise complies with subsection (1) is sufficient when it is signed by the secured party instead of the debtor if it is filed to perfect a security interest in:

> (a) collateral already subject to a security interest in another jurisdiction when it is brought into this state, or when the debtor's location is changed to this state. Such a financing statement must state that the collateral was brought into this state or that the debtor's location was changed to this state under such circumstances; or
>
> (b) proceeds under Section 9-306 of this title if the security interest in the original collateral was perfected. Such a financing statement must describe the original collateral; or
>
> (c) collateral as to which the filing has lapsed; or
>
> (d) collateral acquired after a change of name, identity or corporate structure of the debtor (subsection (7) of this section).

(3) A form substantially as follows is sufficient to comply with subsection (1):

> Name of debtor (or assignor).....
>
> Address.....

Name of secured party (or assignee).....

Address.....

1. This financing statement covers the following types (or items) of property:

(Describe).....

2. (If collateral is crops) The above described crops are growing or are to be grown on:

(Describe Real Estate).....

3. (If applicable) The above (goods are to become fixtures on) (timber is standing on) (minerals or the like (including oil and gas) or accounts will be financed at the wellhead or minehead of the well or mine located on):

(Describe Real Estate).....

and this financing statement is to be filed against the tract index in the real estate records.

4. (If products of collateral are claimed) Products of the collateral are also covered.

.....

Signature of Debtor (or Assignor).....

.....

Signature of Secured Party (or Assignee).....

(Use whichever signature is applicable)

(4) A financing statement may be amended by filing a writing signed by both the debtor and the secured party. An amendment does not extend the period of effectiveness of a financing statement. If any amendment adds collateral, it is effective as to the added collateral only from the filing date of the amendment. In this article, unless the context otherwise requires, the term "financing statement" means the original financing statement and any amendments.

(5) When a writing constituting a mortgage upon lands, or interests in lands such as oil and gas leasehold estates, also covers minerals to be severed from such lands, equipment used in mining, storing, treating and marketing such minerals and the accounts and proceeds to be derived from disposition of such minerals contains a legal description of such lands sufficient to comply with Sections 287, 291 and 298 of Title 19 of the Oklahoma Statutes, as amended, has been validly executed, acknowledged and recorded in the office of the county clerk for the county in which such lands are located, such mortgage shall constitute a financing statement covering such collateral and no other filing or recording shall be required to perfect the security interests in such collateral covered by the mortgage. The mortgage shall remain effective to perfect such security interests until it shall be released or satisfied of record or its effectiveness as to the lands or interests in lands described therein shall be otherwise effectively terminated. A financing statement covering timber to be cut or covering minerals or the like (including oil and gas) or accounts subject to subsection (5) of Section 9-103.1 of this title, or a financing statement filed as a fixture filing (Section 9-313 of this title) where the debtor is not a transmitting utility, that is not a mortgage as set out in the first sentence of this subsection, must show that it covers this type of collateral, must recite that it is to be filed against the tract index in the real estate records and must comply with

Section 9-401A of this title, but may be recorded and shall be effective as a financing statement even though it does not comply with the execution and acknowledgement requirements of Sections 15, 26, 93, 94, or 95 of Title 16 of the Oklahoma Statutes, as amended, or other statutes, if any, of like import that would impose requirements beyond those of the kind encompassed in this title.

(6) A mortgage is effective as a financing statement filed as a fixture filing from the date of its recording if it complies with subsection (5) of this section or if:

(a) the goods are described in the mortgage by item or type;

(b) the goods are or are to become fixtures related to the real estate described in the mortgage;

(c) the mortgage complies with the requirements for a financing statement in this section other than a recital that it is to be filed against the tract index; and

(d) the mortgage is duly recorded. No fee with reference to the financing statement is required other than the regular recording and satisfaction fees with respect to the mortgage.

(7) A financing statement sufficiently shows the name of the debtor if it gives the individual, partnership or corporate name of the debtor, whether or not it adds other trade names or the names of partners. Where the debtor so changes his name, or in the case of an organization, its name, identity or corporate structure that a filed financing statement becomes seriously misleading, the filing is not effective to perfect a security interest in collateral acquired by the debtor more than four (4) months after the change, unless a new appropriate financing statement is filed before the expiration of that time. A filed financing statement remains effective with respect to collateral transferred by the debtor even though the secured party knows of or consents to the transfer.

(8) A financing statement substantially complying with the requirements of this section is effective even though it contains minor errors which are not seriously misleading.

Oklahoma Code Comment

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Amended by Laws 1985, c. 292, § 2, operative Oct. 1, 1985; Amended by Laws 2000, SB 1331 c. 166. § 1, eff. November 01,2000 (superseded document available); Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 01,2001 (REPEALED document available).

Title 12A. Commercial Code
Article 9
PART 4 FILING

§ 9-403 . Acts Constituting Filing; Term of Filing; Effect; Continuation Statement; Duty of Filing Officer; Fees.

Cite as: 12A O.S. § 9-403 (OSCN 2002), PART 4 FILING

NOTE: The following text remains effective until July 1, 2001:

(1) Presentation for filing of a financing statement and tender of the filing fee or acceptance of the statement by the filing officer constitutes filing under this article.

(2) Except as provided in subsection (6) and the first two sentences of subsection (7) of this section, a filed financing statement is effective for a period of five (5) years from the date of filing. The effectiveness of a filed financing statement lapses on the expiration of the five-year period unless a continuation statement is filed prior to the lapse. If a security interest perfected by filing exists at the time insolvency proceedings are commenced by or against the debtor, the security interest remains perfected until termination of the insolvency proceedings and thereafter for a period of sixty (60) days or until expiration of the five-year period, whichever occurs later. Upon lapse the security interest becomes unperfected, unless it is perfected without filing. If the security interest becomes unperfected upon lapse, it is deemed to have been unperfected as against a person who became a purchaser or lien creditor before lapse.

(3) A continuation statement may be filed by the secured party within six (6) months prior to the expiration of the five-year period specified in subsection (2) of this section. Any such continuation statement must be signed by the secured party, identify the original statement by file number and state that the original statement is still effective. A continuation statement signed by a person other than the secured party of record must be accompanied by a separate written statement of assignment signed by the secured party of record and complying with subsection (2) of Section 9-405 of this title, including payment of the required fee. Upon timely filing of the continuation statement, the effectiveness of the original statement is continued for five (5) years after the last date to which the filing was effective whereupon it lapses in the same manner as provided in subsection (2) of this section unless another continuation statement is filed prior to such lapse. Succeeding continuation statements may be filed in the same manner to continue the effectiveness of the original statement. Unless a statute on disposition of public records provides otherwise, the filing officer may remove a lapsed statement from the files and destroy it immediately if he has retained a microfilm or other photographic record, or in other cases after one (1) year after the lapse. The filing officer shall so arrange matters by physical annexation of financing statements to continuation statements or other related filings, or by other means, that if he physically destroys the financing statements of a period more than five (5) years past, those which have been continued by a continuation statement or which are still effective under subsection (6) of this section shall be retained.

(4) Except as provided in subsection (7) of this section a filing officer shall mark each statement with a file number and with the date and hour of filing and shall hold the statement or a microfilm or other photographic copy thereof for public inspection. In addition the filing officer shall index the statements according to the name of the debtor and shall note in the index the file number and the address of the debtor given in the statement.

(5) The uniform fee for the county clerk for filing and indexing and for stamping a copy furnished by the secured party to show the date and place of filing for an original financing statement or for a continuation statement shall be as provided in Section 32 of Title 28 of the Oklahoma Statutes, which shall include the cost of filing a termination statement and a statement of release. The fees for the office of the Secretary of State for filing and processing an effective financing statement, and documents relating thereto, as provided for in Section 6 of this act, shall be as provided in Section 111 of Title 28 of the Oklahoma Statutes.

(6) If the debtor is a transmitting utility, subsection (5) of Section 9-401 of this title, and a filed financing statement so states, it is effective until a termination statement is filed. A real estate mortgage which is effective as a fixture filing under subsection (6) of Section 9-402 of this title remains effective as a fixture filing until the mortgage is released or satisfied of record or its effectiveness otherwise terminates as to the real estate.

(7) When a writing constituting a mortgage upon lands, or interests in lands such as oil and gas leasehold estates, also covers minerals to be severed from such lands, equipment used in mining, storing, treating and marketing such minerals and the accounts and proceeds to be derived from disposition of such minerals contains a legal description of such lands sufficient to comply with Sections 287, 291 and 298 of Title 19 of the Oklahoma Statutes has been validly executed, acknowledged and recorded in the office of the county clerk for the county in which such lands are located, such mortgage shall constitute a financing statement covering such collateral and no other filing or recording shall be required to perfect the security interests in such collateral covered by the mortgage. The mortgage shall remain effective to perfect such security interests until it shall be released or satisfied of record or its effectiveness as to the lands or interests in lands described therein shall be otherwise effectively terminated. When a financing statement covers timber to be cut or covers minerals or the like, including oil and gas, or accounts subject to subsection (5) of Section 9-103.1 of this title, or is filed as a fixture filing, and is not a mortgage as set out in the first sentence of this subsection, it shall be filed as provided in subsection (2) of Section 9-401A of this title even though it does not comply with the execution and acknowledgement requirements of Sections 15, 26, 93, 94, or 95 of Title 16 of the Oklahoma Statutes, as amended, or other statutes, if any, of like import that would impose requirements beyond those of the kind encompassed in this title.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Amended by Laws 1982, c. 114, § 1, emerg. eff. April 6, 1982; Laws 1985, c. 166, § 2, operative July 1, 1985; Laws 1985, c. 292, § 3, operative Oct. 1, 1985; Laws 1987, c. 69, § 10; Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 01,2001 (REPEALED document available).

Title 12A. Commercial Code
Article 9
PART 4 FILING

§ 9-404 . Termination Statement.

Cite as: 12A O.S. § 9-404 (OSCN 2002), PART 4 FILING

NOTE: The following text remains effective until July 1, 2001:

(1) If a financing statement covering consumer goods is filed on or after October 1, 1981, then within thirty (30) days or within ten (10) days following written demand by the debtor after there is no outstanding secured obligation and no commitment to make advances, incur obligations or otherwise give value, the secured party must file with each filing officer with whom the financing statement was filed, a termination statement to the effect that he no longer claims a security interest under the financing statement, which shall be identified by file number. In other cases whenever there is no outstanding secured obligation and no commitment to make advances, incur obligations or otherwise give value, the secured party must on written demand by the debtor send the debtor, for each filing officer with whom the financing statement was filed, a termination statement to the effect that he no longer claims a security interest under the financing statement, which shall be identified by file number. A termination statement signed by a person other than the secured party of record must be accompanied by a separate written statement of assignment signed by the secured party of record complying with subsection (2) of Section 9-405, including payment of the required fee. If the affected secured party fails to file or send such a termination statement as required by this subsection, he shall be liable to the debtor for One Hundred Dollars ($100.00) and in addition for any loss caused to the debtor by such failure.

(2) On presentation to the filing officer of such a termination statement he must note it in the index. If he has received the termination statement in duplicate, he shall return one copy of the termination statement to the secured party stamped to show the time of receipt thereof. If the filing officer has a microfilm or other photographic record of the financing statement and of any related continuation statement, statement of assignment and statement of release, he may remove the originals from the files at any time after receipt of the termination statement, or if he has no such record, he may remove them from the files at any time after one (1) year after receipt of the termination statement.

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.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Amended by Laws 1982, c. 114, § 2, emerg. eff. April 6, 1982; Laws 1985, c. 166, § 3, operative July 1, 1985; Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 01, 2001 (REPEALED document available).

Title 12A. Commercial Code
Article 9
PART 4 FILING

§ 9-405 . Assignment of Security Interest; Fees; Duty of Filing officer.

Cite as: 12A O.S. § 9-405 (OSCN 2002), PART 4 FILING

NOTE: The following text remains effective until July 1, 2001:

(1) A financing statement may disclose an assignment of a security interest in the collateral described in the financing statement by indication in the financing statement of the name and address of the assignee or by an assignment itself or a copy thereof on the face or back of the statement. On presentation to the filing officer of such a financing statement, the filing officer shall mark the same as provided in subsection (4) of Section 9-403 of this title. The uniform fee for filing, indexing and furnishing filing data for a financing statement so indicating an assignment shall be Five Dollars ($5.00).

(2) A secured party may assign of record all or part of his rights under a financing statement by the filing in the place where the original financing statement was filed of a separate written statement of assignment signed by the secured party of record and setting forth the name of the secured party of record and the debtor, the file number and the date of filing of the financing statement and the name and address of the assignee and containing a description of the collateral assigned. A copy of the assignment is sufficient as a separate statement if it complies with the preceding sentence. On presentation to the filing officer of such a separate statement, the filing officer shall mark such separate statement with the date and hour of the filing. He shall note the assignment on the index of the financing statement, or in the case of a fixture filing, or a filing covering timber to be cut, or covering minerals or the like, including oil and gas, or accounts subject to subsection (5) of Section 9-103.1 of this title, he shall record and index the assignment as provided in subsection (2) of Section 9-401A of this title. The uniform fee for filing, indexing and furnishing filing data about such a separate statement of assignment shall be Five Dollars ($5.00).

Notwithstanding the provisions of this subsection, an assignment of record of a security interest contained in a mortgage as provided in subsection (5) or (6) of Section 9-402 of this title may be made only by an assignment of the mortgage inthe manner provided by the law of this state other than this act.

(3) After the disclosure or filing of an assignment under this section, the assignee is the secured party of record.

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

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Amended by Laws 1985, c. 292, § 4, operative Oct. 1, 1985; Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 01, 2001 (REPEALED document available).

Title 12A. Commercial Code
Article 9
PART 4 FILING

§ 9-407 . Information From Filing Officer.

Cite as: 12A O.S. § 9-407 (OSCN 2002), PART 4 FILING

NOTE: The following text remains effective until July 1, 2001:

(1) If the person filing any financing statement, termination statement, statement of assignment or statement of release furnishes the filing officer a copy thereof, the filing officer shall, upon request, note upon the copy the file number and date and hour of the filing of the original and deliver or send the copy to such person.

(2) Upon request of any person, the filing officer shall issue his certificate showing whether there is on file, on the date and hour stated therein, any presently effective financing statement naming a particular debtor and any statement of assignment thereof and, if there is, giving the date and hour of filing of each such statement and the names and addresses of each secured party therein. The uniform fee for such a certificate shall be Five Dollars ($5.00). Upon request the filing officer shall furnish a certified copy of any filed financing statement or statement of assignment for a uniform fee of One Dollar ($1.00) per page.

Oklahoma Code Comment

Prior Statutory Provisions:

46 O.S. §§ 62, 65.

Text and derivation of prior provisions, see Appendix at end of this title.

Comment:

This optional section of the Official Text of the Uniform Commercial Code was adopted in Oklahoma. Oklahoma added thereto the part at the end of Subsection (2) "If one copy of any financing statement, * * * etc."

(1) The part added to Subsection (2) hereof in Oklahoma requires the County Clerk to also certify such copy presented at the time of filing with no additional charge. This is similar to the provision of former 46 O.S. § 62.

(2) The first part of this is new. The last part added in Oklahoma is similar to former 46 O.S. § 62. The part hereof as to furnishing a certificate of effective financing statements on file does not mean that the County Clerk may charge the fee here set out for the normal service given to the public as a courtesy, of

advising either orally or by a simple letter as to what financing statements are shown on the index, he making no warranty of accuracy, and having no liability for mistakes. What this subsection provides is for the County Clerk furnishing, if specifically requested to do so, A CERTIFICATE under his signature and seal similar to a certificate made by a bonded abstractor, and upon which he and his bondsmen are liable for any mistakes. It is only this certificate for which he may charge the fee provided.

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
Philadelphia, PA 19104
Phone: (215) 243-1600
FAX: (215) 243-1664
Email

National Conference of Commissioners on Uniform State Laws
676 N. St. Clair Street, Suite 1700
Chicago, Illinois 60611
(312) 915-0195
Email

Historical Data

Laws 1961, p. 178, § 9-407; Laws 1981, c. 194, § 32; Repealed by Laws 2000, SB 1519 c. 371. § 185, eff. July 01,2001 (REPEALED document available).

Title 16. Conveyances
Chapter 1

§ 16.1 . Filing of Special Improvement District Assessment in Office of County Clerk.

Cite as: 16 O.S. § 16.1 (OSCN 2002)

Within thirty (30) days after the effective date of this act or after the formation of a new special improvement, protection, or conservancy district, the clerks and secretaries of all such districts shall record in the office of the county clerk of the county in which any part of the district is located a certified copy of the ordinance, resolution, or order of the court creating the district, and a plat of all parcels or tracts of land included in said district. If thereafter the boundaries of the district are enlarged or diminished by the creating authority, the clerk shall record a certified copy of the ordinance, resolution, or order of the court so enacted in the office of the county clerk within thirty (30) days after said enactment. The county clerk shall record the plat of the special district at such fees as provided by law for recording plats, and indicate the land affected on the numerical index. Liens for assessments levied thereafter by any such district shall not attach to the lands within the district until such ordinance, resolution, or order of the court is recorded. Provided that nothing herein shall be construed as affecting any liens or assessments existing prior to the effective date of this act.

Historical Data

Laws 1980, c. 255, § 1, eff. Oct. 1, 1980.

Title 16. Conveyances
Chapter 1

§ 26 . Execution and Acknowledgment before Recording.

Cite as: 16 O.S. § 26 (OSCN 2002)

No deed, mortgage or other instrument affecting the real estate shall be received for record or recorded unless executed and acknowledged in substantial compliance with this chapter; and the recording of any such instrument not so executed and acknowledged shall not be effective for any purpose.

Historical Data

R.L. 1910, § 1169.

Title 16. Conveyances
Chapter 1

§ 28 . Instruments to be Plainly Printed or Written and Clearly Legible in English - Format.

Cite as: 16 O.S. § 28 (OSCN 2002)

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

R.L. 1910, § 1171. Amended by Laws 1996, c. 195, § 2, eff. Nov. 1, 1996.; Amended by Laws 1997, c. 1, § 1, eff. February 18,1997 (superseded document available).; Amended by Laws 1997, c. 233, § 1, eff. May 21,1997 (superseded document available).

Title 16. Conveyances
Chapter 1

§ 30 . Filing and Recording of Will.

Cite as: 16 O.S. § 30 (OSCN 2002)

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

§ 31 . Filing and Recording of Judgment.

Cite as: 16 O.S. § 31 (OSCN 2002)

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

R.L. 1910, § 1177.

Title 16. Conveyances
Chapter 1

§ 33 . Acknowledgment Form.

Cite as: 16 O.S. § 33 (OSCN 2002)

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

R.L. 1910, § 1179; Amended by Laws 1998, c. 189, § 1, emerg. eff. April 29,1998 (superseded document available); Amended by Laws 1999, c. 104, § 1, emerg. eff. April 19,1999 (superseded document available).

Title 16. Conveyances
Chapter 1

§ 34 . Execution by Mark by Person Who Cannot Write Name.

Cite as: 16 O.S. § 34 (OSCN 2002)

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

R.L. 1910, § 1180; Amended by Laws 1999, c. 104, § 2, eff. April 19,1999 (superseded document available).

Title 16. Conveyances
Chapter 1

§ 40 . Warranty Deed Form.

Cite as: 16 O.S. § 40 (OSCN 2002)

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.

Title 16. Conveyances
Chapter 1

§ 41 . Quitclaim Deed Form.

Cite as: 16 O.S. § 41 (OSCN 2002)

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.

Title 16. Conveyances
Chapter 1

§ 42 . Sheriff's Deed - Sold on Execution.

Cite as: 16 O.S. § 42 (OSCN 2002)

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, towit:

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.

Title 16. Conveyances
Chapter 1

§ 63 . Notice of Claim by Adverse Claimant - Contents and Requirements.

Cite as: 16 O.S. § 63 (OSCN 2002)

(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

Laws 1961, p. 193, § 3.

Title 16. Conveyances
Chapter 1

§ 75 . Contents of Notice of Claim - Recording.

Cite as: 16 O.S. § 75 (OSCN 2002)

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

Laws 1963, c. 31, § 5.; Amended by Laws 1997, c. 405, § 6, eff. June 13,1997 (superseded document available).

Title 16. Conveyances
Chapter 1

§ 78 . Definitions.

Cite as: 16 O.S. § 78 (OSCN 2002)

(a) "Marketable record title" means a title of record as indicated in Section 71 of this title, which operates to extinguish such interests and claims, existing prior to the effective date of the root of title, as are stated in Section 73 of this title.

(b) "Records" includes probate and other official public records, as well as records in the county clerk's office.

(c) "Recording," when applied to the official public records of any office or court, includes filing.

(d) "Person dealing with land" includes a purchaser of any estate or interest therein, a mortgagee, a levying or attaching creditor, a land contract vendee, or any other person seeking to acquire an estate or interest therein, or impose a lien thereon.

(e) "Root of title" means that conveyance or other title transaction in the chain of title of a person, purporting to create the interest claimed by such person, upon which he relies as a basis for the marketability of his title, and which was the most recent to be recorded as of a date thirty (30) years prior to the time when marketability is being determined. The effective date of the "root of title" is the date on which it is recorded.

(f) "Title transaction" means any transaction affecting title to any interest in land, including title by will or descent, title by tax deed, mineral deed, lease or reservation, or by trustee's, referee's, guardian's, executor's, administrator's, master in chancery's, sheriff's or marshal's deed, or decree of any court, as well as warranty deed, quitclaim deed, or mortgage.

Historical Data

Laws 1963, c. 31, § 8; Laws 1970, c. 92, § 4, eff. July 1, 1972.

Title 17. Corporation Commission
Chapter 3

§ 53 . Rules and Regulations - Plugging Wells.

Cite as: 17 O.S. § 53 (OSCN 2002)

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

Laws 1917, c. 207, p. 385, § 3.; Amended by Laws 1998, c. 340, § 1, eff. June 03,1998 (superseded document available); Amended by Laws 2000, SB 1048 c. 315. § 1, eff. June 05,2000 (superseded document available).

Title 19. Counties and County Officers
Chapter 1

§ 1 . Organized Counties to be Empowered for the Following Purposes.

Cite as: 19 O.S. § 1 (OSCN 2002)

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

R.L. 1910, § 1497. Amended by Laws 1986, c. 135, § 1, emerg. eff. April 17, 1986.

Title 19. Counties and County Officers
Chapter 1

§ 3 . County's Powers Exercised by Board of Commissioners - Certain Contracts Void by Individual Commissioner.

Cite as: 19 O.S. § 3 (OSCN 2002)

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

R.L. 1910, § 1499. Amended by Laws 1955, p. 153, § 1.

Title 19. Counties and County Officers
Chapter 5

§ 115 . Duplicate Ticket of Deposits or Receipts - Filing with County Clerk.

Cite as: 19 O.S. § 115 (OSCN 2002)

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

§ 121 . Daily Deposit by County Treasurer in Designated Depository - Security Required.

Cite as: 19 O.S. § 121 (OSCN 2002)

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

Added by Laws 1959, p. 94, § 1.; Amended by Laws 1997, c. 164, § 1, eff. July 01,1997 (superseded document available) ; Amended by Laws 2000, SB 1390 c. 136. § 1, eff. July 01,2000 (superseded document available).

Title 19. Counties and County Officers
Chapter 6

§ 130.2 . Duties of Commission.

Cite as: 19 O.S. § 130.2 (OSCN 2002)

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, and county sheriffs 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 [19-130.4] 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 county personnel education and training.

Historical Data

Added by Laws 1982, c. 250, § 2, emerg. eff. May 11, 1982. Amended by Laws 1992, c. 181, § 1, eff. July 1, 1992.

Title 19. Counties and County Officers
Chapter 6

§ 131 . Enumeration of County Officers - Election and Term of Office - Limitation on Running for Other Office.

Cite as: 19 O.S. § 131 (OSCN 2002)

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

R.L. 1910, § 1548. Amended by Laws 1917, c. 203, p. 378, § 1; Laws 1923-24, c. 121, p. 142, § 1; Laws 1927, c. 5, p. 4, § 1; Laws 1947, p. 190, § 1; Laws 1953, pp. 67, 68, §§ 1-3; Laws 1955, p. 154, § 1; Laws 1955, p. 155, § 1, emerg. eff. June 6, 1955; Laws 1961, p. 208, § 1, emerg. eff. Feb. 10, 1961; Laws 1968, c. 132, § 1, emerg. eff. April 8, 1968; Laws 1968, c. 377, § 1, emerg. eff. May 10, 1968; Laws 1973, c. 92, § 1, emerg. eff. May 1, 1973; Laws 1974, c. 300, § 1, emerg. eff. May 29, 1974; Laws 1982, c. 45, § 1, emerg. eff. March 26, 1982; Laws 1989, c. 71, § 1, eff. Nov. 1, 1989; Laws 1993, c. 239, § 3, eff. July 1, 1993; Laws 1995, c. 4, § 1, eff. Nov. 1, 1995. Laws 1973, c. 9, § 1 repealed by Laws 1974, c. 300, § 2, emerg. eff. May 29, 1974.

Title 19. Counties and County Officers
Chapter 6

§ 131.1 . Registration Requirements for Candidates for County Offices.

Cite as: 19 O.S. § 131.1 (OSCN 2002)

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

Added by Laws 1973, c. 9, § 2. Amended by Laws 1975, c. 69, § 1, emerg. eff. April 18, 1975; Laws 1981, c. 178, § 3, emerg. eff. May 18, 1981.

Title 19. Counties and County Officers
Chapter 6

§ 132 . Eligible Persons.

Cite as: 19 O.S. § 132 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 6

§ 133 . Office and Records at County Seat.

Cite as: 19 O.S. § 133 (OSCN 2002)

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

R.L. 1910, § 1550.; Amended by Laws 1997, c. 340, § 1, emerg. eff. June 09,1997 (superseded document available).

Title 19. Counties and County Officers
Chapter 6

§ 136 . Office Hours - County Clerk.

Cite as: 19 O.S. § 136 (OSCN 2002)

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

Added by Laws 1949, p. 148, § 1. Amended by Laws 1993, c. 239, § 4, eff. July 1, 1993.

Title 19. Counties and County Officers
Chapter 6

§ 155.2 . Destruction of Certain Old Records in Clerk's Office.

Cite as: 19 O.S. § 155.2 (OSCN 2002)

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

Added by Laws 1972, c. 198, § 1, emerg. eff. April 7, 1972. Amended by Laws 1979, c. 30, § 66, emerg. eff. April 6, 1979; Laws 1991, c. 93, § 1, emerg. eff. April 23, 1991; Laws 1996, c. 101, § 1, eff. Nov. 1, 1996; Amended by Laws 2000, SB 1519 c. 371. § 167, eff. July 01,2000 (superseded document available).

Title 19. Counties and County Officers
Chapter 6

§ 163 . Reimbursement for Traveling Expenses.

Cite as: 19 O.S. § 163 (OSCN 2002)

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

Added by Laws 1979, c. 221, § 3, emerg. eff. May 30, 1979.

Title 19. Counties and County Officers
Chapter 6

§ 164 . Private Automobiles - Reimbursement for Use.

Cite as: 19 O.S. § 164 (OSCN 2002)

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

Added by Laws 1979, c. 221, § 4, emerg. eff. May 30, 1979. Amended by Laws 1980, c. 302, § 1, eff. July 1, 1980.

Title 19. Counties and County Officers
Chapter 6

§ 166 . Forfeiture of Travel Allowance - Membership Organizations - Attending Conferences, etc. - Traveling Expenses.

Cite as: 19 O.S. § 166 (OSCN 2002)

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 [19-165] 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 [19-165] 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

Added by Laws 1979, c. 221, § 6, emerg. eff. April 19, 1985. Amended by Laws 1985, c. 32, § 1, emerg. eff. April 19, 1985.

Title 19. Counties and County Officers
Chapter 6

§ 167 . Blanket Bond.

Cite as: 19 O.S. § 167 (OSCN 2002)

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

Added by Laws 1979, c. 221, § 7, emerg. eff. May 30, 1979. Amended by Laws 1981, c. 72, § 2, eff. Oct. 1, 1981; Laws 1982, c. 367, § 1, emerg. eff. July 14, 1982; Laws 1994, c. 42, § 1, eff. Sept. 1, 1994.

Title 19. Counties and County Officers
Chapter 6

§ 171 . Audit by State Auditor and Inspector - When Required - Scope of Audit.

Cite as: 19 O.S. § 171 (OSCN 2002)

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

Added by Laws 1933, c. 40, p. 77, § 1, emerg. eff. May 2, 1933. Amended by Laws 1979, c. 30, § 69, emerg. eff. April 6, 1979.

Title 19. Counties and County Officers
Chapter 6

§ 174 . Reports - Copies - Officers Filed with.

Cite as: 19 O.S. § 174 (OSCN 2002)

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

Added by Laws 1933, c. 40, p. 78, § 4. Amended by Laws 1979, c. 30, § 71, emerg. eff. April 6, 1979.

Title 19. Counties and County Officers
Chapter 6

§ 174.1 . Publication of Notice of Filing of Audit Report - Posting of Certificate of Completion.

Cite as: 19 O.S. § 174.1 (OSCN 2002)

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

Added by Laws 1957, p. 92, § 1. Amended by Laws 1979, c. 30, § 72, emerg. eff. April 6, 1979.

Title 19. Counties and County Officers
Chapter 6

§ 178.1 . Inventory - Continuous Inventory - Accounting.

Cite as: 19 O.S. § 178.1 (OSCN 2002)

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

Added by Laws 1953, p. 66, § 1, emerg. eff. June 10, 1953. Amended by Laws 1981, c. 60, § 1, eff. Oct. 1, 1981; Laws 1988, c. 145, § 1, emerg. eff. April 27, 1988.

Title 19. Counties and County Officers
Chapter 6

§ 178.2 . Duties of County Officers and Employees.

Cite as: 19 O.S. § 178.2 (OSCN 2002)

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

Added by Laws 1953, p. 67, § 2, emerg. eff. June 10, 1953.

Title 19. Counties and County Officers
Chapter 6

§ 178.3 . County Clerk Custodian of Inventory Records.

Cite as: 19 O.S. § 178.3 (OSCN 2002)

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

Added by Laws 1953, p. 67, § 3, emerg. eff. June 10, 1953. Amended by Laws 1993, c. 334, § 1, emerg. eff. June 9, 1993.

Title 19. Counties and County Officers
Chapter 6

§ 178.4 . Systems and Forms - Audit and Verification of Accounts.

Cite as: 19 O.S. § 178.4 (OSCN 2002)

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

Added by Laws 1953, p. 67, § 4, emerg. eff. June 10, 1953. Amended by Laws 1979, c. 30, § 77, emerg. eff. April 6, 1979.

§ 178.5 . Penalties.

Cite as: 19 O.S. § 178.5 (OSCN 2002)

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

Added by Laws 1953, p. 67, § 5, emerg. eff. June 10, 1953.

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.

Cite as: 19 O.S. § 180.43 (OSCN 2002)

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 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

Added by Laws 1943, p. 76, § 32, emerg. eff. April 12, 1943. Amended by Laws 1945, p. 50, § 1, emerg. eff. Feb. 19, 1945; Laws 1951, p. 44, § 1, emerg. eff. Feb. 24, 1951; Laws 1957, p. 92, § 1, emerg. eff. June 7, 1957; Laws 1965, c. 111, § 1, emerg. eff. May 19, 1965; Laws 1965, c. 508, § 1, emerg. eff. July 20, 1965; Laws 1974, c. 180, § 1, emerg. eff. May 11, 1974; Laws 1979, c. 30, § 78, emerg. eff. April 6, 1979; Laws 1979, c. 221, § 8, emerg. eff. May 30, 1979; Laws 1980, c. 120, § 1, emerg. eff. April 15, 1980; Laws 1981, c. 101, § 1, emerg. eff. April 22, 1981; Laws 1982, c. 79, § 1; Laws 1984, c. 108, § 1; Laws 1989, c. 348, § 3, eff. Nov. 1, 1989; Laws 1991, c. 166, § 1, eff. July 1, 1991; Laws 1992, c. 237, § 1, emerg. eff. May 19, 1992; Laws 1994, c. 91, § 1, eff. Sept. 1, 1994; Amended by Laws 1999, c. 24, § 2, eff. July 01,1999 (superseded document available).

Title 19. Counties and County Officers
Chapter 6A

§ 180.58 . Purpose of Act - Determination by Legislature.

Cite as: 19 O.S. § 180.58 (OSCN 2002)

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

Added by Laws 1959, p. 96, § 1. Amended by Laws 1993, c. 334, § 2, emerg. eff. June 9, 1993.; Amended by Laws 1997, c. 119, § 1, eff. July 01,1997 (superseded document available).

Title 19. Counties and County Officers
Chapter 6A

§ 180.59 . Determination of Net Total Tangible Property Valuation.

Cite as: 19 O.S. § 180.59 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 6A

§ 180.60 . Determination of Population.

Cite as: 19 O.S. § 180.60 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 6A

§ 180.61 . Classification of Officers.

Cite as: 19 O.S. § 180.61 (OSCN 2002)

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

Added by Laws 1959, p. 96, § 4. Amended by Laws 1968, c. 198, § 1, emerg. eff. April 19, 1968; Laws 1979, c. 221, § 9, emerg. eff. May 30, 1979; Laws 1993, c. 239, § 7, eff. July 1, 1993.

Title 19. Counties and County Officers
Chapter 6A

§ 180.62 . Basic Salaries.

Cite as: 19 O.S. § 180.62 (OSCN 2002)

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

Added by Laws 1959, p. 96, § 5. Amended by Laws 1968, c. 412, § 19, eff. Jan. 13, 1969; Laws 1969, c. 14, § 1, eff. Feb. 10, 1969; Laws 1974, c. 72, § 1, emerg. eff. April 19, 1974; Laws 1978, c. 234, § 1, eff. Jan. 8, 1979; Laws 1981, c. 257, § 1, eff. July 1, 1981; Laws 1982, c. 191, § 1, operative July 1, 1983; Laws 1989, c. 56, § 2, operative July 1, 1989; Laws 1993, c. 109, § 1, eff. July 1, 1993; Laws 1993, c. 239, § 8, eff. July 1, 1993; Amended by Laws 1998, c. 195, § 1, eff. November 01,1998 (superseded document available) ; Amended by Laws 2000, SB 1228 c. 133. § 1, eff. November 01,2000 (superseded document available).

Title 19. Counties and County Officers
Chapter 6A

§ 180.63 . Increase to Basic Salary.

Cite as: 19 O.S. § 180.63 (OSCN 2002)

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

Added by Laws 1959, p. 97, § 6. Amended by Laws 1961, p. 212, § 1, emerg. eff. April 10, 1961; Laws 1963, c. 66, § 1, emerg. eff. May 14, 1963; Laws 1967, c. 352, § 1, emerg. eff. May 18, 1967; Laws 1968, c. 138, § 9; Laws 1968, c. 412, § 16; Laws 1969, c. 14, § 1, eff. Feb. 10, 1969; Laws 1972, c. 115, § 1, emerg. eff. March 31, 1972; Laws 1974, c. 72, § 2, emerg. eff. April 19, 1974; Laws 1977, c. 239, § 1, eff. July 1, 1977; Laws 1978, c. 234, § 2, eff. Jan. 8, 1979; Laws 1981, c. 257, § 2, eff. July 1, 1981; Laws 1982, c. 191, § 2, operative July 1, 1983; Laws 1985, c. 293, § 2, emerg. eff. July 23, 1985; Laws 1989, c. 324, § 1, eff. July 1, 1989; Laws 1993, c. 239, § 9, eff. July 1, 1993.

Title 19. Counties and County Officers
Chapter 6A

§ 180.63a . Repealed by Laws 1969, c. 14, § 1, eff. Feb. 10, 1969.

Cite as: 19 O.S. § 180.63a (OSCN 2002)

Historical Data

Repealed by Laws 1969, c. 14, § 1, eff. Feb. 10, 1969.

Title 19. Counties and County Officers
Chapter 6A

§ 180.63b . Repealed by Laws 1969, c. 14, § 1, eff. Feb. 10, 1969.

Cite as: 19 O.S. § 180.63b (OSCN 2002)

Historical Data

Repealed by Laws 1969, c. 14, § 1, eff. Feb. 10, 1969.

Title 19. Counties and County Officers
Chapter 6A

§ 180.63c . Repealed by Laws 1969, c. 14, § 1, eff. Feb. 10, 1969.

Cite as: 19 O.S. § 180.63c (OSCN 2002)

Historical Data

Repealed by Laws 1969, c. 14, § 1, eff. Feb. 10, 1969.

Title 19. Counties and County Officers
Chapter 6A

§ 180.63d . Withholding of Salary Increase.

Cite as: 19 O.S. § 180.63d (OSCN 2002)

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

Added by Laws 1978, c. 234, § 3, eff. Jan. 8, 1979.

Title 19. Counties and County Officers
Chapter 6A

§ 180.63e . Certain Officers are Prohibited from Receiving Increases or Decreases in Salaries.

Cite as: 19 O.S. § 180.63e (OSCN 2002)

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

Added by Laws 1985, c. 293, § 3, emerg. eff. July 23, 1985. Amended by Laws 1987, c. 209, § 3, eff. July 1, 1987.

Title 19. Counties and County Officers
Chapter 6A

§ 180.64 . Repealed by Laws 1968, c. 412, § 20, eff. May 17, 1968.

Cite as: 19 O.S. § 180.64 (OSCN 2002)

Historical Data

Repealed by Laws 1968, c. 412, § 20, eff. May 17, 1968.

Title 19. Counties and County Officers
Chapter 6A

§ 180.64A . Minimum Salary for County Officials.

Cite as: 19 O.S. § 180.64A (OSCN 2002)

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

Added by Laws 1965, c. 451, § 1. Amended by Laws 1969, c. 54, § 1, emerg. eff. March 5, 1969; Laws 1972, c. 128, § 1, emerg. eff. April 7, 1972; Laws 1974, c. 72, § 3, emerg. eff. April 19, 1974; Laws 1977, c. 239, § 2, eff. July 1, 1977; Laws 1978, c. 234, § 4, eff. Jan. 8, 1979; Laws 1981, c. 257, § 3, eff. July 1, 1981; Laws 1982, c. 191, § 3, operative July 1, 1983; Laws 1989, c. 56, § 3, operative July 1, 1989; Laws 1993, c. 239, § 10, eff. July 1, 1993; Amended by Laws 1998, c. 195, § 2, eff. November 01,1998 (superseded document available).

§ 180.64B . Appropriations and Payments.

Cite as: 19 O.S. § 180.64B (OSCN 2002)

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

Added by Laws 1965, c. 451, § 2, eff. July 1, 1965.

Title 19. Counties and County Officers
Chapter 6A

§ 180.64C . Restrictions.

Cite as: 19 O.S. § 180.64C (OSCN 2002)

The provisions of Section 1 shall be subject to the restrictions set forth in 19 O.S. 1961 Section 180.67(b).

Historical Data

Added by Laws 1965, c. 451, § 3, eff. July 1, 1965.

Title 19. Counties and County Officers
Chapter 6A

§ 180.64D . Repealed by Laws 1976, c. 208, § 11, Operative July 1, 1976.

Cite as: 19 O.S. § 180.64D (OSCN 2002)

Historical Data

Repealed by Laws 1976, c. 208, § 11, operative July 1, 1976.

Title 19. Counties and County Officers
Chapter 6A

§ 180.64E . Repealed by Laws 1976, c. 208, § 11, Operative July 1, 1976.

Cite as: 19 O.S. § 180.64E (OSCN 2002)

Historical Data

Repealed by Laws 1976, c. 208, § 11, operative July 1, 1976.

Title 19. Counties and County Officers
Chapter 6A

§ 180.64F . Definition of a Major Fraction Thereof.

Cite as: 19 O.S. § 180.64F (OSCN 2002)

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

Added by Laws 1978, c. 234, § 5, eff. Jan. 8, 1979.

Title 19. Counties and County Officers
Chapter 6A

§ 180.65 . Deputies and Other Help.

Cite as: 19 O.S. § 180.65 (OSCN 2002)

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

Added by Laws 1959, p. 98, § 8. Amended by Laws 1961, p. 214, § 1; Laws 1961, p. 215, § 1; Laws 1976, c. 292, § 2, emerg. eff. June 17, 1976; Laws 1977, c. 7, § 1, emerg. eff. Feb. 25, 1977; Laws 1979, c. 26, § 1, emerg. eff. April 3, 1979; Laws 1981, c. 72, § 3; Laws 1993 c. 239, § 11, eff. July 1, 1993.; Amended by Laws 1997, c. 283, § 2, emerg. eff. May 27,1997 (superseded document available); Amended by Laws 1998, c. 195, § 3, eff. November 01,1998 (superseded document available).

Title 19. Counties and County Officers
Chapter 6A

§ 180.66 . Repealed by Laws 1969, c. 14, § 1, eff. Feb. 10, 1969.

Cite as: 19 O.S. § 180.66 (OSCN 2002)

Historical Data

Repealed by Laws 1969, c. 14, § 1, eff. Feb. 10, 1969.

Title 19. Counties and County Officers
Chapter 6A

§ 180.67 . Salary Other Than as Provided - Percentage of Revenue for Salary and Wages.

Cite as: 19 O.S. § 180.67 (OSCN 2002)

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

Added by Laws 1959, p. 99, § 10. Amended by Laws 1993, c. 239, § 12, eff. July 1, 1993; Amended by Laws 1998, c. 195, § 4, eff. November 01,1998 (superseded document available).

Title 19. Counties and County Officers
Chapter 6A

§ 180.68 . Changes in Salaries and Rates of Pay to Take Effect as of July 1st.

Cite as: 19 O.S. § 180.68 (OSCN 2002)

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

Added by Laws 1959, p. 100, § 11. Amended by Laws 1994, c. 6, § 1, eff. Sept. 1, 1994.

Title 19. Counties and County Officers
Chapter 6A

§ 180.71 . Application and Purpose of Act - Bases of Schedule Gradations.

Cite as: 19 O.S. § 180.71 (OSCN 2002)

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

Added by Laws 1993, c. 334, § 3, emerg. eff. June 9, 1993.; Amended by Laws 1997, c. 119, § 2, eff. July 01,1997 (superseded document available).

Title 19. Counties and County Officers
Chapter 6A

§ 180.72 . Determination of Population, or Service-load Factor.

Cite as: 19 O.S. § 180.72 (OSCN 2002)

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 1993, c. 334, § 4, emerg. eff. June 9, 1993.

Title 19. Counties and County Officers
Chapter 6A

§ 180.73 . Fixing Salaries - Classification of Officers.

Cite as: 19 O.S. § 180.73 (OSCN 2002)

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

Added by Laws 1993, c. 334, § 5, emerg. eff. June 9, 1993.

Title 19. Counties and County Officers
Chapter 6A

§ 180.74 . Computation of Future Increases or Decreases in Salaries.

Cite as: 19 O.S. § 180.74 (OSCN 2002)

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

Added by Laws 1993, c. 334, § 6, emerg. eff. June 9, 1993; Amended by Laws 1998, c. 187, § 1, emerg. eff. April 29,1998 (superseded document available); Amended by Laws 1998, c. 195, § 5, eff. November 01,1998 (superseded document available); Amended by Laws 1998, c. 258, § 3, eff. November 01,1998 (superseded document available) ; Amended by Laws 2000, SB 1228 c. 133. § 2, eff. November 01,2000 (superseded document available).

Title 19. Counties and County Officers
Chapter 6A

§ 180.75 . Basic Salary Increase.

Cite as: 19 O.S. § 180.75 (OSCN 2002)

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

Added by Laws 1993, c. 334, § 7, emerg. eff. June 9, 1993.

Title 19. Counties and County Officers
Chapter 6A

§ 180.76 . Salary Increase Withheld.

Cite as: 19 O.S. § 180.76 (OSCN 2002)

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

Added by Laws 1993, c. 334, § 8, emerg. eff. June 9, 1993.

Title 19. Counties and County Officers
Chapter 6A

§ 180.77 . Prohibition of Salary Increase or Decrease for Officers during Term of Office.

Cite as: 19 O.S. § 180.77 (OSCN 2002)

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

Added by Laws 1993, c. 334, § 9, emerg. eff. June 9, 1993.

Title 19. Counties and County Officers
Chapter 6A

§ 180.78 . Minimum Salaries for Sheriff and Other Officers.

Cite as: 19 O.S. § 180.78 (OSCN 2002)

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

Added by Laws 1993, c. 334, § 10, emerg. eff. June 9, 1993; Amended by Laws 1998, c. 195, § 6, eff. November 01,1998 (superseded document available).

Title 19. Counties and County Officers
Chapter 6A

§ 180.79 . Salaries Paid from Annual Appropriations.

Cite as: 19 O.S. § 180.79 (OSCN 2002)

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

Added by Laws 1993, c. 334, § 11, emerg. eff. June 9, 1993.

Title 19. Counties and County Officers
Chapter 6A

§ 180.80 . Restrictions.

Cite as: 19 O.S. § 180.80 (OSCN 2002)

The provisions of Section 10 of this act shall be subject to the restrictions set forth in Section 14 of this act.

Historical Data

Added by Laws 1993, c. 334, § 12, emerg. eff. June 9, 1993.

Title 19. Counties and County Officers
Chapter 6A

§ 180.81 . Officers Shall Have a Number of Deputies and Other Help.

Cite as: 19 O.S. § 180.81 (OSCN 2002)

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

Added by Laws 1993, c. 334, § 13, emerg. eff. June 9, 1993; Amended by Laws 1998, c. 195, § 7, eff. November 01,1998 (superseded document available).

Title 19. Counties and County Officers
Chapter 6A

§ 180.82 . Intent of Legislature for Act to be Comprehensive Salary Code - Limitation on Appropriations and Expenditures.

Cite as: 19 O.S. § 180.82 (OSCN 2002)

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

Added by Laws 1993, c. 334, § 14, emerg. eff. June 9, 1993; Amended by Laws 1998, c. 195, § 8, eff. November 01,1998 (superseded document available).

Title 19. Counties and County Officers
Chapter 6A

§ 180.83 . Effective Date for Changes in Salaries and Rates of Pay.

Cite as: 19 O.S. § 180.83 (OSCN 2002)

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

Added by Laws 1993, c. 334, § 15, emerg. eff. June 9, 1993. Amended by Laws 1994, c. 6, § 2, eff. Sept. 1, 1994.

Title 19. Counties and County Officers
Chapter 7A

§ 215.1 . Office Created - Method of Filling - Number.

Cite as: 19 O.S. § 215.1 (OSCN 2002)

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).

Title 19. Counties and County Officers
Chapter 7A

§ 215.4 . Duties.

Cite as: 19 O.S. § 215.4 (OSCN 2002)

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

Added by Laws 1965, c. 256, § 4. Amended by Laws 1967, c. 265, § 4, emerg. eff. May 8, 1967; Laws 1988, c. 109, § 2, eff. Nov. 1, 1988; Laws 1989, c. 179, § 1, eff. Nov. 1, 1989; Laws 1992, c. 316, § 59, eff. July 1, 1992; Laws 1992, c. 327, § 9, eff. July 1, 1992; Laws 1996, c. 24, § 2, emerg. eff. April 3, 1996.

Title 19. Counties and County Officers
Chapter 7A

§ 215.5 . Advice to County Officers.

Cite as: 19 O.S. § 215.5 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 7A

§ 215.36 . Boards of County Commissioners to Provide Certain Facilities and Services.

Cite as: 19 O.S. § 215.36 (OSCN 2002)

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

Added by Laws 1982, c. 340, § 16, emerg. eff. June 2, 1982. Amended by Laws 1988, c. 109, § 10, eff. Nov. 1, 1988.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37 . Repealed by Laws 1983, c. 207, § 13, emerg. eff. June 15, 1983.

Cite as: 19 O.S. § 215.37 (OSCN 2002)

Historical Data

Repealed by Laws 1983, c. 207, § 13, emerg. eff. June 15, 1983.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37A . Financial Responsibilities for Maintenance and Operating Expenses.

Cite as: 19 O.S. § 215.37A (OSCN 2002)

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 maintenances 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

Added by Laws 1983, c. 207, § 1, emerg. eff. June 15, 1983.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37B . Funds Made Available for Operation of District Attorney's Office - Certification of.

Cite as: 19 O.S. § 215.37B (OSCN 2002)

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

Added by Laws 1983, c. 207, § 2, emerg. eff. June 15, 1983. Amended by Laws 1988, c. 109, § 11, eff. Nov. 1, 1988.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37C . Estimate of Needs - Filing - Sections.

Cite as: 19 O.S. § 215.37C (OSCN 2002)

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

Added by Laws 1983, c. 207, § 3, emerg. eff. June 15, 1983. Amended by Laws 1988, c. 109, § 12, eff. Nov. 1, 1988.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37D . Incorporation of District Attorney's Requested Estimate of Needs to General Fund's Estimate of Needs.

Cite as: 19 O.S. § 215.37D (OSCN 2002)

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

Added by Laws 1983, c. 207, § 4, emerg. eff. June 15, 1983. Amended by Laws 1988, c. 109, § 13, eff. Nov. 1, 1988.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37E . Appropriation Requests - Approval of.

Cite as: 19 O.S. § 215.37E (OSCN 2002)

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

Added by Laws 1983, c. 207, § 5, emerg. eff. June 15, 1983. Amended by Laws 1988, c. 109, § 14, eff. Nov. 1, 1988.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37F . Certification of Changes in Funds Amount Available for Operating Expenses - Appropriations Transfer - Lapse of County Funds.

Cite as: 19 O.S. § 215.37F (OSCN 2002)

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

Added by Laws 1983, c. 207, § 6, emerg. eff. June 15, 1983. Amended by Laws 1988, c. 109, § 15, eff. Nov. 1, 1988.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37G . Purchases Made from District Attorney Appropriations.

Cite as: 19 O.S. § 215.37G (OSCN 2002)

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

Added by Laws 1983, c. 207, § 7, emerg. eff. June 15, 1983.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37H . Requirements for Temporary Appropriations - Availability of Certified Amount.

Cite as: 19 O.S. § 215.37H (OSCN 2002)

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

Added by Laws 1983, c. 207, § 8, emerg. eff. June 15, 1983. Amended by Laws 1988, c. 109, § 16, eff. Nov. 1, 1988.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37I . County Clerk to Report to Council Amount Expended or Encumbered from State Reimbursable Appropriations - Report - Contents.

Cite as: 19 O.S. § 215.37I (OSCN 2002)

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

Added by Laws 1983, c. 207, § 9, emerg. eff. June 15, 1983. Amended by Laws 1988, c. 109, § 17, eff. Nov. 1, 1988; Laws 1995, c. 168, § 1, eff. July 1, 1995.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37J . Inapplicability of Reimbursement Provisions.

Cite as: 19 O.S. § 215.37J (OSCN 2002)

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

Added by Laws 1983, c. 207, § 10, emerg. eff. June 15, 1983.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37K . Costs and Necessary Expenses - Claims - Audits.

Cite as: 19 O.S. § 215.37K (OSCN 2002)

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

Added by Laws 1983, c. 207, § 11, emerg. eff. June 15, 1983.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37L . Duty to Prescribe Necessary Forms and Procedures.

Cite as: 19 O.S. § 215.37L (OSCN 2002)

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

Added by Laws 1983, c. 207, § 12, emerg. eff. June 15, 1983.

Title 19. Counties and County Officers
Chapter 7A

§ 215.37M . Contracts with Private Attorneys - Costs - Prosecution of Criminal Matter.

Cite as: 19 O.S. § 215.37M (OSCN 2002)

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

Added by Laws 1992, c. 316, § 61, eff. July 1, 1992. Amended by Laws 1996, c. 24, § 4, emerg. eff. April 3, 1996.; Amended by Laws 1997, c. 337, § 4, emerg. eff. July 01,1997 (superseded document available).

Title 19. Counties and County Officers
Chapter 7A

§ 215.38 . Travel Expenses - Allocation of Funds.

Cite as: 19 O.S. § 215.38 (OSCN 2002)

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

Added by Laws 1982, c. 340, § 18, emerg. eff. June 2, 1982. Amended by Laws 1988, c. 109, § 18, eff. Nov. 1, 1988.

Title 19. Counties and County Officers
Chapter 7A

§ 215.40 . District Attorneys Evidence Fund.

Cite as: 19 O.S. § 215.40 (OSCN 2002)

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

Added by Laws 1987, c. 203, § 40, operative July 1, 1987. Amended by Laws 1988, c. 109, § 20, eff. Nov. 1, 1988.

Title 19. Counties and County Officers
Chapter 8

§ 225 . Register of Deeds Consolidated with County Clerk.

Cite as: 19 O.S. § 225 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 8

§ 243 . County Clerk - Duties.

Cite as: 19 O.S. § 243 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 8

§ 244 . Duty to Record and Account.

Cite as: 19 O.S. § 244 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 8

§ 245 . Duties of Clerk as to Audited Accounts.

Cite as: 19 O.S. § 245 (OSCN 2002)

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

R.L. 1910, § 1568. Amended by Laws 1989, c. 243, § 1, emerg. eff. May 12, 1989.

Title 19. Counties and County Officers
Chapter 8

§ 248 . Duty when New Township Organized.

Cite as: 19 O.S. § 248 (OSCN 2002)

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

R.L. 1910, § 1571. Amended by Laws 1979, c. 30, § 3, emerg. eff. April 6, 1979.

Title 19. Counties and County Officers
Chapter 8

§ 250 . County Clerk to Keep Record of Accounts.

Cite as: 19 O.S. § 250 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 8

§ 256 . Warrants that Remain in the Office Unclaimed.

Cite as: 19 O.S. § 256 (OSCN 2002)

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

R.L. 1910, § 1579. Amended by Laws 1993, c. 105, § 1, emerg. eff. April 23, 1993.

Title 19. Counties and County Officers
Chapter 8

§ 257 . List of County Officers and Signatures of Officers.

Cite as: 19 O.S. § 257 (OSCN 2002)

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

Title 19. Counties and County Officers
Chapter 8

§ 262 . Bankruptcy - Orders and Decrees - File and Index.

Cite as: 19 O.S. § 262 (OSCN 2002)

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

Added by Laws 1945, p. 80, § 1. Amended by Laws 1947, p. 211, § 1.

Title 19. Counties and County Officers
Chapter 8

§ 264 . Release of Filed Information over Telephone - Fees.

Cite as: 19 O.S. § 264 (OSCN 2002)

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

Added by Laws 1979, c. 273, § 4, emerg. eff. June 5, 1979.

Title 19. Counties and County Officers
Chapter 8

§ 265 . Creation of County Clerk's Lien Fee Account.

Cite as: 19 O.S. § 265 (OSCN 2002)

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

Added by Laws 1984, c. 268, § 2, eff. Nov. 1, 1984.

Title 19. Counties and County Officers
Chapter 8

§ 266 . County Clerk to Charge to State Governmental Entities - Fees.

Cite as: 19 O.S. § 266 (OSCN 2002)

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

Added by Laws 1994, c. 221, § 1, eff. Sept. 1, 1994.; Amended by Laws 1997, c. 381, § 6, eff. July 01,1997 (superseded document available).

Title 19. Counties and County Officers
Chapter 8

§ 267 . County Clerk Refusal to File for Sham Legal Process

Cite as: 19 O.S. § 267 (OSCN 2002)

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 fling.

Signed: _____ Signed: _____

County Clerk Aggrieved party or attorney

for aggrieved party

_____ County, Oklahoma

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 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

§ 284 . Register of Deeds - Care and Custody of Records - Fixtures and Furniture.

Cite as: 19 O.S. § 284 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 9

§ 286 . Maintenance of Records.

Cite as: 19 O.S. § 286 (OSCN 2002)

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

R.L.1910, § 1658; Laws 1984, c. 71, § 1.

Title 19. Counties and County Officers
Chapter 9

§ 287 . Indexes of Deeds.

Cite as: 19 O.S. § 287 (OSCN 2002)

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:

Grantor	Grantee	Date of Filing					Where Recorded		Description of Property						Remarks
		M.	D.	Y.	A.M.	P.M.	Book	Page	Lot	Blk.	Qr.	Sec.	Tp.	R.	
Grantee	Grantor	Date of Filing					Where Recorded		Description of Property						Remarks
		M.	D.	Y.	A.M.	P.M.	Book	Page	Lot	Blk.	Qr.	Sec.	Tp.	R.	

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.

Title 19. Counties and County Officers
Chapter 9

§ 288.1 . Duty to File and Index Plats

Cite as: 19 O.S. § 288.1 (OSCN 2002)

A. All plats or subdivision plats filed in the county clerk's office shall be indexed and filed, and one copy placed in bound volumes or booklets, so that all plats or subdivisions are compiled and indexed accordingly.

B. All plats or subdivision plats of property in unincorporated areas with roads of public designation shall not be filed by the county clerk’s office until such plat or subdivision plat goes before the board of county commissioners and the board determines that the dedicated public roads meet the requirements of Section 601.1 of Title 69 of the Oklahoma Statutes and the standards of public road design.

Historical Data

Added by Laws 1976, c. 162, § 2, emerg. eff. May 31, 1976; Amended by Laws 2001, HB 1035, c. 139 § 1, eff. November 1, 2001 (superseded document available).

Title 19. Counties and County Officers
Chapter 9

§ 289 . Receiving Book.

Cite as: 19 O.S. § 289 (OSCN 2002)

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

R.L. 1910, § 1661. Amended by Laws 1949, p. 149, § 1; Laws 1951, p. 43, § 1; Laws 1979, c. 30, § 79, emerg. eff. April 6, 1979.

Title 19. Counties and County Officers
Chapter 9

§ 290 . Record of Chattel Mortgage.

Cite as: 19 O.S. § 290 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 9

§ 291 . Numerical Index.

Cite as: 19 O.S. § 291 (OSCN 2002)

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.

_ _ _ _ N.E. N.W. S.E. S.W. N.E. N.W. S.E. S.W. N.E. N.W. S.E. S.W.

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

R.L. 1910, § 1663. Amended by Laws 1989, c. 273, § 1, eff. Nov. 1, 1989.

Title 19. Counties and County Officers
Chapter 9

§ 292 . Performance of Duties Conditioned on Payment of Fee.

Cite as: 19 O.S. § 292 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 9

§ 293 . Notation on Instrument when Instrument is Presented for Record.

Cite as: 19 O.S. § 293 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 9

§ 297 . County Clerks - Certificates - Recordation.

Cite as: 19 O.S. § 297 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 9

§ 298 . Instruments to Contain Information Necessary for Indexing - Duty of Register of Deeds.

Cite as: 19 O.S. § 298 (OSCN 2002)

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

Added by Laws 1951, p. 43, § 1. Amended by Laws 1965, c. 417, § 1, emerg. eff. July 7, 1965; Laws 1974, c. 91, § 1; Laws 1979, c. 146, § 1; Laws 1989, c. 9, § 1, eff. Nov. 1, 1989; Laws 1996, c. 195, § 1, eff. Nov. 1, 1996.; Amended by Laws 1997, c. 1, § 2, eff.

February 18,1997 (superseded document available).; Amended by Laws 1997, c. 233, § 2, eff. July 01,1997 (superseded document available); Amended by Laws 1998, c. 310, § 4, eff. November 01,1998 (superseded document available).

Title 19. Counties and County Officers
Chapter 10

§ 321 . County Commissioners' Districts - Reapportionment.

Cite as: 19 O.S. § 321 (OSCN 2002)

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

R.L. 1910, § 1583. Amended by Laws 1925, c. 65, p. 97, § 1; Laws 1982, c. 165, § 1, emerg. eff. April 12, 1982; Laws 1983, c. 158, § 1, eff. Nov. 1, 1983; Laws 1990, c. 213, § 1, emerg. eff. May 18, 1990; Laws 1991, c. 185, § 1, emerg. eff. May 13, 1991.

Title 19. Counties and County Officers
Chapter 10

§ 325 . Board of County Commissioners Duty Regarding County seal.

Cite as: 19 O.S. § 325 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 10

§ 326 . Meetings

Cite as: 19 O.S. § 326 (OSCN 2002)

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

R.L. 1910, § 1587. Amended by Laws 1945, p. 80, § 1, emerg. eff. April 16, 1945; Laws 1988, c. 41, § 1, eff. Nov. 1, 1988; Laws 1993, c. 239, § 13, eff. July 1, 1993; Amended by Laws 2001, HB 326, c. 139 § 2, eff. November 1, 2001 (superseded document available).

Title 19. Counties and County Officers
Chapter 10

§ 330 . Copies of Proceedings - Certified and Attested.

Cite as: 19 O.S. § 330 (OSCN 2002)

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

R.L. 1910, § 1591.

Title 19. Counties and County Officers
Chapter 10

§ 333 . Record of Orders and Decisions - Commissioner not Succeeding Himself- Duties.

Cite as: 19 O.S. § 333 (OSCN 2002)

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

R.L. 1910, § 1594. Amended by Laws 1953, p. 80, § 1; Laws 1965, c. 387, § 1, emerg. eff. June 30, 1965; Laws 1996, c. 65, § 1, emerg. eff. April 9, 1996.

Title 19. Counties and County Officers
Chapter 10

§ 339 . General Powers of Board

Cite as: 19 O.S. § 339 (OSCN 2002)

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). A cooperative agreement shall be executed and approved by the district attorney prior to work being performed, except when a state of emergency has been declared. The cooperative agreement shall contain a work schedule and assign cost responsibilities for the work being performed. 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.

Historical Data

R.L. 1910, § 1600. Amended by Laws 1949, p. 150, § 1; Laws 1982, c. 249, § 7; Laws 1989, c. 286, § 1, operative July 1, 1989; Laws 1990, c. 183, § 1; Laws 1991, c. 60, § 1, emerg. eff. April 10, 1991; Laws 1993, c. 239, § 14, eff. July 1, 1993; Laws 1994, c. 34, § 1, eff. Sept. 1, 1994; Laws 1995, c. 1, § 4, emerg. eff. March 2, 1995; Laws 1995, c. 172, § 1, emerg. eff. May 9, 1995; Laws 1996, c. 45, § 1, eff. Nov. 1, 1996. Laws 1994, c. 6, § 3 repealed by Laws 1995, c. 1, § 40, emerg. eff. March 2, 1995; Amended by Laws 1998, c. 193, § 1, emerg. eff. May 04,1998 (superseded document available); Amended by Laws 1999, c. 76, § 1, eff. November 01,1999 (superseded document available); Amended by Laws 2000, HB 2560 c. 200. § 1, eff. November 01,2000 (superseded document available) ; Amended by HB 1033 amending HB 1376, c. 231 § 1, eff. November 1, 2001, emerg. eff. April 9, 2001 (superseded document available).

Title 19. Counties and County Officers
Chapter 10

§ 342 . Authorization to Sell Unused Lands.

Cite as: 19 O.S. § 342 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 10

§ 343 . Notice of Sale.

Cite as: 19 O.S. § 343 (OSCN 2002)

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

R.L. 1910, § 1604. Amended by Laws 1976, c. 92, § 1, emerg. eff. May 6, 1976.

Title 19. Counties and County Officers
Chapter 10

§ 344 . Bids - Sale Regulations

Cite as: 19 O.S. § 344 (OSCN 2002)

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

R.L. 1910, § 1605. Amended by Laws 1976, c. 92, § 2, emerg. eff. May 6, 1976; Amended by Laws 2001, HB 1033, c. 231 § 3, eff. November 1, 2001 (superseded document available) .

Title 19. Counties and County Officers
Chapter 10

§ 345 . Annual Statement of Assessments, Receipts and Expenditures to be Published.

Cite as: 19 O.S. § 345 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 10

§ 347 . Limit of Annual Expenditure or Indebtedness - Warrants.

Cite as: 19 O.S. § 347 (OSCN 2002)

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

R.L. 1910, § 1615. Amended by Laws 1945, p. 81, § 1; Laws 1961, p. 219, § 1, emerg. Eff. July 24, 1961; Laws 1965, c. 254, § 1, emerg. eff. June 21, 1965; Laws 1988, c. 180, § 23, emerg. eff. May 31, 1988; Laws 1991, c. 212, § 5, eff. Aug. 1, 1991.

Title 19. Counties and County Officers
Chapter 10

§ 350 . Holidays County Offices to Close - Designation.

Cite as: 19 O.S. § 350 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 10

§ 377 . Technician.

Cite as: 19 O.S. § 377 (OSCN 2002)

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

Added by Laws 1970, c. 301, § 2, emerg. eff. April 21, 1970. Amended by Laws 1980, c. 180, § 1, emerg. eff. May 13, 1980.

Title 19. Counties and County Officers
Chapter 10

§ 383 . Mode of Submitting Questions to People Contemplated by the Last Two Sections.

Cite as: 19 O.S. § 383 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 10

§ 421 . Disposition of Certain County Properties to be Entered in Minutes.

Cite as: 19 O.S. § 421 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 10

§ 421.1 . Procedures for Sale of Certain County Property

Cite as: 19 O.S. § 421.1 (OSCN 2002)

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. 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 Oct. 1, 1982. Amended by Laws 1984, c. 71, § 2; Laws 1988, c. 145, § 2, emerg. eff. April 27, 1988; Laws 1989, c. 286, § 2, operative July 1, 1989; Amended by Laws 1998, c. 258, § 2, eff. November 01,1998 (superseded document available); Amended by Laws 2001, HB 1216, c. 320 § 1, eff. November 1, 2001 (superseded document available).

Title 19. Counties and County Officers
Chapter 10

§ 421.2 . Transfer of Surplus Machinery, Equipment or Vehicles.

Cite as: 19 O.S. § 421.2 (OSCN 2002)

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

Added by Laws 1991, c. 155, § 1, emerg. eff. May 7, 1991. Amended by Laws 1992, c. 227, § 1, emerg. eff. May 19, 1992.

Title 19. Counties and County Officers
Chapter 10

§ 444 . Publication of Proceedings Mandatory - Appropriation to Cover Cost Mandatory.

Cite as: 19 O.S. § 444 (OSCN 2002)

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

R.L. 1910, § 1648. Amended by Laws 1953, p. 79, § 1, emerg. eff. May 19, 1953; Laws 1986, c. 136, § 1, eff. Nov. 1, 1986; Laws 1993, c. 318, § 4, emerg. eff. June 7, 1993.

Title 19. Counties and County Officers
Chapter 10

§ 445 . Clerk to Make Report of Proceedings for Publication.

Cite as: 19 O.S. § 445 (OSCN 2002)

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

R.L. 1910, § 1649. Amended by Laws 1982, c. 249, § 11; Laws 1984, c. 61, § 2, emerg. eff. March 29, 1984.

Title 19. Counties and County Officers
Chapter 10

§ 446 . Duty of Publisher - Time Limit for Publication.

Cite as: 19 O.S. § 446 (OSCN 2002)

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

R.L. 1910, § 1650. Amended by Laws 1953, p. 80, § 2.I

Title 19. Counties and County Officers
Chapter 10

§ 447 . Board to Provide Suitable Cases and Furniture.

Cite as: 19 O.S. § 447 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 12

§ 513 . Sheriff to Have Charge and Custody of Jail.

Cite as: 19 O.S. § 513 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 12

§ 514 . Service and Execution of Process, etc.

Cite as: 19 O.S. § 514 (OSCN 2002)

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

§ 516 . Duty of Sheriff, Undersheriffs and Deputies.

Cite as: 19 O.S. § 516 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 12

§ 526 . House Mover Permits - Routes - Inspection of County Buildings.

Cite as: 19 O.S. § 526 (OSCN 2002)

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

Added by Laws 1969, c. 54, § 2, emerg. eff. March 5, 1969. Amended by Laws 1979, c. 221, § 10, emerg. eff. May 30, 1979.

Title 19. Counties and County Officers
Chapter 12

§ 545 . Service of District Court Work or Other Court Work - Service of Process.

Cite as: 19 O.S. § 545 (OSCN 2002)

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, § 12, emerg. eff. May 30, 1979.

Title 19. Counties and County Officers
Chapter 14

§ 622 . Bond of County Treasurer.

Cite as: 19 O.S. § 622 (OSCN 2002)

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

R.L. 1910, § 1729. Amended by Laws 1931, p. 143, § 1; Laws 1933, c. 23, p. 52, § 1; Laws 1933, c. 206, p. 491, § 1; Laws 1975, c. 6, § 1, emerg. eff. Feb. 7, 1975.

Title 19. Counties and County Officers
Chapter 14

§ 623 . Duty to Receive Money - Direct Deposit System.

Cite as: 19 O.S. § 623 (OSCN 2002)

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

R.L. 1910, § 1730. Amended by Laws 1993, c. 318, § 7, emerg. eff. June 7, 1993.

Title 19. Counties and County Officers
Chapter 14

§ 624 . Receipts.

Cite as: 19 O.S. § 624 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 14

§ 625 . Other Duties of Treasurer.

Cite as: 19 O.S. § 625 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 14

§ 634 . Receipt from Treasurer.

Cite as: 19 O.S. § 634 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 14

§ 641 . Embezzlement.

Cite as: 19 O.S. § 641 (OSCN 2002)

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 his 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 of so much of said money or other property, as aforesaid, as shall be converted, used, invested, loaned or paid out as aforesaid. Upon conviction thereof, such county treasurer or other officer or person shall be guilty of a felony and shall be sentenced to imprisonment in the State Penitentiary at hard labor for a term of not less than three (3) years nor more than twenty-one (21) years, and also to pay a fine equal to triple the amount in money or other property so embezzled as aforesaid; which fine shall operate as a judgment lien at law on all the estate of the party so convicted and sentenced, and shall be enforced by execution or other process for the use of the person whose money or other funds or property as aforesaid shall have been so embezzled; and in all cases such fines, so operating as a judgment, shall be released or entered as satisfied only by the person in interest, as aforesaid.

Historical Data

R.L. 1910, § 7437. Amended by Laws 1982, c. 87, § 1, emerg. eff. April 1, 1982.; Amended by Laws 1997, c. 133, § 151, 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), § 71, emerg. eff. July 1, 1999 (superseded document available).

Title 19. Counties and County Officers
Chapter 14

§ 643 . Treasurer's Receipts for Licenses, Fines, Etc., Except Taxes.

Cite as: 19 O.S. § 643 (OSCN 2002)

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

R.L. 1910, § 7446. Amended by Laws 1957, p. 127, § 1.

Title 19. Counties and County Officers
Chapter 14

§ 682 . Duties of County Officers - Credits - Worthless Checks, etc. - Deposits by County Treasurer - Interest.

Cite as: 19 O.S. § 682 (OSCN 2002)

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 Hundred Dollars ($100.00), or Twenty-five Dollars ($25.00) per cashier, to be used to meet their need to have a fund for change that may arise after the daily deposit has been made. For counties with a population of over five hundred thousand (500,000), each county officer, county board, or county commission may request the board of county commissioners and the district attorney to approve keeping in the office 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 by him 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 said account, at a rate of not less than three percent (3%) per annum on average daily balances, which said 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

Added by Laws 1917, c. 104, p. 161, § 2. Amended by Laws 1982, c. 218, § 1, emerg. eff. April 29, 1982; Laws 1983, c. 28, § 1, eff. Nov. 1, 1983; Laws 1988, c. 110, § 1, emerg. eff. April 4, 1988; Laws 1989, c. 133, § 2, operative July 1, 1989; Laws 1989, c. 336, § 1, eff. July 1, 1989.

Title 19. Counties and County Officers
Chapter 14

§ 683 . Monies How Credited.

Cite as: 19 O.S. § 683 (OSCN 2002)

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

Added by Laws 1917, c. 104, p. 162, § 3. Amended by Laws 1951, p. 44, § 1.

Title 19. Counties and County Officers
Chapter 14

§ 684 . Funds Paid - County Treasurer.

Cite as: 19 O.S. § 684 (OSCN 2002)

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

Added by Laws 1917, c. 104, p. 163, § 4.

Title 19. Counties and County Officers
Chapter 16

§ 731 . Authority to Provide for Construction or Repair - Vote.

Cite as: 19 O.S. § 731 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 16

§ 733 . Advertisement for Bids - Bids - Bond of Contractor.

Cite as: 19 O.S. § 733 (OSCN 2002)

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

R.L. 1910, § 1621. Amended by Laws 1963, c. 43, § 1, emerg. eff. April 24, 1963.

Title 19. Counties and County Officers
Chapter 16

§ 736 . Notice of Election Upon Question of Issuing Bonds.

Cite as: 19 O.S. § 736 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 16

§ 738 . Character of Bonds.

Cite as: 19 O.S. § 738 (OSCN 2002)

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

R.L. 1910, § 1629. Amended by Laws 1979, c. 30, § 6, emerg. eff. April 6, 1979; Laws 1983, c. 170, § 30, eff. July 1, 1983.

Title 19. Counties and County Officers
Chapter 16

§ 740 . Board of County Commissioners.

Cite as: 19 O.S. § 740 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 17

§ 782 . Election.

Cite as: 19 O.S. § 782 (OSCN 2002)

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

Added by Laws 1919, c. 273, p. 386, § 2. Amended by Laws 1925, c. 79, p. 127, § 1; Laws 1941, p. 66, § 2.

Title 19. Counties and County Officers
Chapter 17

§ 788 . Contracts - Bids - Notice - Preference - Uncompleted Contracts - Payment of Personal Property Taxes.

Cite as: 19 O.S. § 788 (OSCN 2002)

(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.

Title 19. Counties and County Officers
Chapter 17

§ 794 . Audit of Financial Books and Records.

Cite as: 19 O.S. § 794 (OSCN 2002)

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

Added by Laws 1961, p. 221, § 1, emerg. eff. Aug. 7, 1961. Amended by Laws 1967, c. 290, § 1; Laws 1970, c. 286, § 8, emerg. eff. April 27, 1970; Laws 1979, c. 30, § 83, emerg. eff. April 6, 1979.

Title 19. Counties and County Officers
Chapter 19A

§ 865.51 . County Planning Commission and County Board of Adjustment Authorized.

Cite as: 19 O.S. § 865.51 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 19A

§ 865.52 . Resolution of Board - Majority Vote of People.

Cite as: 19 O.S. § 865.52 (OSCN 2002)

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

Added by Laws 1970, c. 324, § 2, emerg. eff. April 28, 1970.

Title 19. Counties and County Officers
Chapter 19A

§ 865.53 . Territorial Jurisdiction.

Cite as: 19 O.S. § 865.53 (OSCN 2002)

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

Added by Laws 1970, c. 324, § 3, emerg. eff. April 28, 1970.

Title 19. Counties and County Officers
Chapter 19A

§ 865.54 . Definitions.

Cite as: 19 O.S. § 865.54 (OSCN 2002)

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

Added by Laws 1970, c. 324, § 4, emerg. eff. April 28, 1970.

Title 19. Counties and County Officers
Chapter 19A

§ 865.55 . Commission Membership.

Cite as: 19 O.S. § 865.55 (OSCN 2002)

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

Added by Laws 1970, c. 324, § 5, emerg. eff. April 28, 1970.

Title 19. Counties and County Officers
Chapter 19A

§ 865.56 . Cooperation and Assistance.

Cite as: 19 O.S. § 865.56 (OSCN 2002)

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

Added by Laws 1970, c. 324, § 6, emerg. eff. April 28, 1970.

Title 19. Counties and County Officers
Chapter 19A

§ 865.57 . Coordinated Physical Development.

Cite as: 19 O.S. § 865.57 (OSCN 2002)

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

Added by Laws 1970, c. 324, § 7, emerg. eff. April 28, 1970.

Title 19. Counties and County Officers
Chapter 19A

§ 865.58 . Adoption and Amendment of Plan - Notice and Hearing - Public Record.

Cite as: 19 O.S. § 865.58 (OSCN 2002)

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

Added by Laws 1970, c. 324, § 8, emerg. eff. April 28, 1970.

§ 865.59 . Proposed Improvements - Recommendations by Commission.

Cite as: 19 O.S. § 865.59 (OSCN 2002)

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

Added by Laws 1970, c. 324, § 9, emerg. eff. April 28, 1970.

Title 19. Counties and County Officers
Chapter 19A

§ 866.2 . City and County Powers.

Cite as: 19 O.S. § 866.2 (OSCN 2002)

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

Added by Laws 1957, p. 128, § 2, emerg. eff. May 31, 1957. Amended by Laws 1963, c. 212, § 1, emerg. eff. June 11, 1963; Laws 1963, c. 329, § 1, emerg. eff. June 22, 1963; Laws 1965, c. 403, § 1, emerg. eff. July 5, 1965; Laws 1978, c. 122, § 1, emerg. eff. March 31, 1978; Laws 1982, c. 183, § 1; Laws 1985, c. 33, § 1, eff. Nov. 1, 1985.

§ 866.20 . Amendments to Zoning Regulations.

Cite as: 19 O.S. § 866.20 (OSCN 2002)

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

Added by Laws 1957, p. 134, § 20, emerg. eff. May 31, 1957.

Title 19. Counties and County Officers
Chapter 19A

§ 866.22 . Personnel and Procedure of County Board of Adjustment - Fees.

Cite as: 19 O.S. § 866.22 (OSCN 2002)

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

Added by Laws 1957, p. 135, § 22, emerg. eff. May 31, 1957.

Title 19. Counties and County Officers
Chapter 19A

§ 868.5 . Procedure of County Planning Commission.

Cite as: 19 O.S. § 868.5 (OSCN 2002)

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

Added by Laws 1972, c. 244, § 5, emerg. eff. April 7, 1972. Amended by Laws 1995, c. 103, § 2, eff. Nov. 1, 1995.

Title 19. Counties and County Officers
Chapter 20

§ 872 . Petition.

Cite as: 19 O.S. § 872 (OSCN 2002)

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

Added by Laws 1947, p. 217, § 2, emerg. eff. May 16, 1947. Amended by Laws 1949, p. 180, § 1, emerg. eff. May 12, 1949.

§ 873 . Election.

Cite as: 19 O.S. § 873 (OSCN 2002)

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

Added by Laws 1947, p. 218, § 3, emerg. eff. May 16, 1947.

Title 19. Counties and County Officers
Chapter 20

§ 884 . General Plan of Proposed Operation - Bonds.

Cite as: 19 O.S. § 884 (OSCN 2002)

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

Added by Laws 1947, p. 223, § 14, emerg. eff. May 16, 1947. Amended by Laws 1949, p. 183, § 6, emerg. eff. May 12, 1949; Laws 1983, c. 170, § 32, eff. July 1, 1983.

Title 19. Counties and County Officers
Chapter 20

§ 897 . County Clerks to Record Instruments without Fee.

Cite as: 19 O.S. § 897 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 21

§ 901.2 . Petition - Contents.

Cite as: 19 O.S. § 901.2 (OSCN 2002)

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

Added by Laws 1949, p. 153, § 2. Amended by Laws 1992, c. 397, § 1, eff. July 1, 1992.

Title 19. Counties and County Officers
Chapter 21

§ 901.3 . Election - Notice.

Cite as: 19 O.S. § 901.3 (OSCN 2002)

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

Added by Laws 1949, p. 154, § 3. Amended by Laws 1992, c. 397, § 2, eff. July 1, 1992.

Title 19. Counties and County Officers
Chapter 21

§ 901.8 . Meetings.

Cite as: 19 O.S. § 901.8 (OSCN 2002)

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

Added by Laws 1949, p. 155, § 8.

§ 901.15 . Bonds - Election.

Cite as: 19 O.S. § 901.15 (OSCN 2002)

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

§ 901.17 . Sale of Bonds.

Cite as: 19 O.S. § 901.17 (OSCN 2002)

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

§ 901.22 . Including Additional Territory.

Cite as: 19 O.S. § 901.22 (OSCN 2002)

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

Added by Laws 1949, p. 159, § 22. Amended by Laws 1982, c. 71, § 1; Laws 1992, c. 397, § 7, eff. July 1, 1992.

Title 19. Counties and County Officers
Chapter 21
Fire Protection District Budget Act

§ 901.42 . Public Hearing on Proposed Budget.

Cite as: 19 O.S. § 901.42 (OSCN 2002), Fire Protection District Budget Act

---

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

Added by Laws 1987, c. 202, § 12, eff. June 1, 1987. Amended by Laws 1989, c. 222, § 7, operative July 1, 1989.

Title 19. Counties and County Officers
Chapter 21A
Oklahoma Rural Road Improvement District Act

§ 902.3 . Statements in Petition - Cash Deposit to Accompany Petition - Filing - Hearing - Orders - Election.

Cite as: 19 O.S. § 902.3 (OSCN 2002), Oklahoma Rural Road Improvement District Act

---

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 distrcit 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

Added by Laws 1986, c. 93, § 3, eff. Nov. 1, 1986. Amended by Laws 1987, c. 18, § 1, eff. Nov. 1, 1987.; Amended by Laws 1997, c. 218, § 2, eff. November 01,1997 (superseded document available).

Title 19. Counties and County Officers
Chapter 21A
Oklahoma Rural Road Improvement District Act

§ 902.4 . Election Notice.

Cite as: 19 O.S. § 902.4 (OSCN 2002), Oklahoma Rural Road Improvement District Act

---

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

Added by Laws 1986, c. 93, § 4, eff. Nov. 1, 1986. Amended by Laws 1994, c. 291, § 2, emerg. eff. June 6, 1994.; Amended by Laws 1997, c. 218, § 3, eff. November 01,1997 (superseded document available).

Title 19. Counties and County Officers
Chapter 21A
Oklahoma Rural Road Improvement District Act

§ 902.12 . Election on Decision of Issuance of Bond - Resolution of Board - Notice of Election - Conduct of Election - Canvass of Returns.

Cite as: 19 O.S. § 902.12 (OSCN 2002), Oklahoma Rural Road Improvement District Act

---

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

Added by Laws 1986, c. 93, § 12, eff. Nov. 1, 1986.; Amended by Laws 1997, c. 218, § 4, eff. November 01,1997 (superseded document available).

Title 19. Counties and County Officers
Chapter 21A
Oklahoma Rural Road Improvement District Act

§ 902.14 . Board to Sell Bonds.

Cite as: 19 O.S. § 902.14 (OSCN 2002), Oklahoma Rural Road Improvement District Act

---

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 23

§ 933 . Terms of Dedication of Lands - Resolution - Filed with County Clerk.

Cite as: 19 O.S. § 933 (OSCN 2002)

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.

§ 1205 . Notice and Hearing.

Cite as: 19 O.S. § 1205 (OSCN 2002), Rural Ambulance Service Districts Act

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.

Title 19. Counties and County Officers
Chapter 29
Rural Ambulance Service Districts Act

§ 1209 . Powers of District.

Cite as: 19 O.S. § 1209 (OSCN 2002), Rural Ambulance Service Districts Act

---

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.

Title 19. Counties and County Officers
Chapter 29
Rural Ambulance Service Districts Act

§ 1212 . Notice of Annexation Petition.

Cite as: 19 O.S. § 1212 (OSCN 2002), Rural Ambulance Service Districts Act

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.

Title 19. Counties and County Officers
Chapter 29
Rural Ambulance Service Districts Act

§ 1217 . Dissolution of Districts.

Cite as: 19 O.S. § 1217 (OSCN 2002), Rural Ambulance Service Districts Act

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

§ 1221 . Consolidation of Districts.

Cite as: 19 O.S. § 1221 (OSCN 2002), Rural Ambulance Service Districts Act

---

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 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.

Title 19. Counties and County Officers
Chapter 30

§ 1234 . Notice to Affected Property Owners - Protests.

Cite as: 19 O.S. § 1234 (OSCN 2002)

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

Added by Laws 1978, c. 208, § 6, eff. Jan. 1, 1979. Amended by Laws 1983, c. 148, § 2, operative July 1, 1983; Laws 1984, c. 43, § 2, emerg. eff. March 27, 1984.

Title 19. Counties and County Officers
Chapter 30

§ 1238 . Resolution of Non-contest of Improvement - Resolution of Approval of Plans and Specifications - Contracts - Contractor's Bond - Bidding Procedure.

Cite as: 19 O.S. § 1238 (OSCN 2002)

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

Added by Laws 1978, c. 208, § 10, eff. Jan. 1, 1979. Amended by Laws 1983, c. 148, § 5, operative July 1, 1983; Laws 1984, c. 43, § 6, emerg. eff. March 27, 1984.

Title 19. Counties and County Officers
Chapter 30

§ 1242 . Objections to Appraisement or Apportionment - Hearing - Notice - Time.

Cite as: 19 O.S. § 1242 (OSCN 2002)

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 appraisement 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

Added by Laws 1978, c. 208, § 14, eff. Jan. 1, 1979. Amended by Laws 1983, c. 148, § 8, operative July 1, 1983; Laws 1984, c. 43, § 8, emerg. eff. March 27, 1984.

Title 19. Counties and County Officers
Chapter 30

§ 1250 . Installments - Payment - Collecting Agent - Bond - Duties.

Cite as: 19 O.S. § 1250 (OSCN 2002)

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

Added by Laws 1978, c. 208, § 22, eff. Jan. 1, 1979. Amended by Laws 1984, c. 43, § 12, emerg. eff. March 27, 1984.

Title 19. Counties and County Officers
Chapter 30

§ 1257 . Road Improvement Bonds.

Cite as: 19 O.S. § 1257 (OSCN 2002)

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

Added by Laws 1978, c. 208, § 29, eff. Jan. 1, 1979. Amended by Laws 1983, c. 148, § 13, operative July 1, 1983.

Laws 1983, c. 170, § 35 repealed by Laws 1989, c. 62, § 1, emerg. eff. April 13, 1989.

Title 19. Counties and County Officers
Chapter 30

§ 1264 . Petition for Change in Boundaries of Road Improvement District.

Cite as: 19 O.S. § 1264 (OSCN 2002)

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

Added by Laws 1985, c. 162, § 3, emerg. eff. June 13, 1985.

Title 19. Counties and County Officers
Chapter 30A

§ 1276 . Election - Resolution - Notice - Ballots.

Cite as: 19 O.S. § 1276 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1401 . Short Title.

Cite as: 19 O.S. § 1401 (OSCN 2002), County Budget Act

This act may be cited as the "County Budget Act".

Historical Data

Added by Laws 1981, c. 166, § 1, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1402 . Purpose of Act.

Cite as: 19 O.S. § 1402 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 2, emerg. eff. May 13, 1981. Amended by Laws 1986, c. 135, § 2, emerg. eff. April 17, 1986.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1403 . Application of Act.

Cite as: 19 O.S. § 1403 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 3, emerg. eff. May 13, 1981. Amended by Laws 1986, c. 135, § 3, emerg. eff. April 17, 1986.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1404 . Definitions.

Cite as: 19 O.S. § 1404 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 4, emerg. eff. May 13, 1981. Amended by Laws 1986, c. 135, § 4, emerg. eff. April 17, 1986; Laws 1993, c. 239, § 15, eff. July 1, 1993.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1405 . Accounting Records and Financial Statements - Establishment and Maintenance.

Cite as: 19 O.S. § 1405 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 5, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1406 . Maintenance of Funds and Account Groups.

Cite as: 19 O.S. § 1406 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 6, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1407 . County Budget Board - Membership - Officers - Vacancies - Meetings.

Cite as: 19 O.S. § 1407 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 7, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1408 . Preparation of Budget for Each Fund.

Cite as: 19 O.S. § 1408 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 8, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1409 . Adoption of Budget - Capital Projects Fund Budget.

Cite as: 19 O.S. § 1409 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 9, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1410 . Fund Budgets Required - Format - Contents.

Cite as: 19 O.S. § 1410 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 10, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1411 . Estimate of Revenues and Expenditures.

Cite as: 19 O.S. § 1411 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 11, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1412 . Public Hearings - Notice.

Cite as: 19 O.S. § 1412 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 12, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1413 . Adoption of Budget - Filing - Appropriations.

Cite as: 19 O.S. § 1413 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 13, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1414 . Examination of Budgets - Powers and Duties of Excise Board.

Cite as: 19 O.S. § 1414 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 14, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1415 . Protests - Status of Budget - Examination.

Cite as: 19 O.S. § 1415 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 15, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1416 . Expenditures Exceeding Fund Balance Prohibited - Budget Balances - Other Unlawful Acts - Liability.

Cite as: 19 O.S. § 1416 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 16, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1417 . Classifying Estimated Revenues and Expenditures.

Cite as: 19 O.S. § 1417 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 17, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1418 . Transfer of Appropriations.

Cite as: 19 O.S. § 1418 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 18, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1419 . Transfer of Special Fund, Debt Service and Special Assessment Fund Balances.

Cite as: 19 O.S. § 1419 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 19, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1420 . Supplemental Appropriations - Amendment of Budget.

Cite as: 19 O.S. § 1420 (OSCN 2002), County Budget Act

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

Added by Laws 1981, c. 166, § 20, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 32
County Budget Act

§ 1421 . Implementation and Administration of Act.

Cite as: 19 O.S. § 1421 (OSCN 2002), County Budget Act

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 1981, c. 166, § 21, emerg. eff. May 13, 1981.

Title 19. Counties and County Officers
Chapter 33

§ 1500 . County Purchasing Agent - Appointment - Training - Duties and Responsibilities - Salary - Office Space and Equipment.

Cite as: 19 O.S. § 1500 (OSCN 2002)

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

Added by Laws 1982, c. 249, § 1, eff. Jan. 1, 1983. Amended by Laws 1989, c. 286, § 3, operative July 1, 1989.

Title 19. Counties and County Officers
Chapter 33

§ 1500.1 . County Purchasing Agent - Authority.

Cite as: 19 O.S. § 1500.1 (OSCN 2002)

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

Laws 1999, c. 399, § 3, eff. July 1, 1999.

Title 19. Counties and County Officers
Chapter 33

§ 1501 . Duties of County Purchasing Agent

Cite as: 19 O.S. § 1501 (OSCN 2002)

NOTE: Two amendments during 2001 Session--awaiting Duplicate Measures bill in May to determine final amendment.

Version One (HB 1216 amending HB1376):

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 Five Thousand Dollars ($5,000.00). 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.

If the exact item is available from a local vendor at or below the bid price, the item may be obtained from the local vendor,

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.

Version Two (HB 1035):

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 Five Thousand Dollars ($5,000.00). 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 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, or

o. counties may participate in a nationwide office supply and office equipment purchasing program sponsored by the national association representing counties.

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

Added by Laws 1982, c. 249, § 2, eff. Jan. 1, 1983. Amended by Laws 1983, c. 205, § 1, emerg. eff. June 16, 1983; Laws 1985, c. 21, § 1, eff. Nov. 1, 1985; Laws 1985, c. 298, § 1, eff. Nov. 1, 1985; Laws 1986, c. 284, § 1, operative July 1, 1986; Laws 1987, c. 236, § 117, emerg. eff. July 20, 1987; Laws 1988, c. 10, § 1, eff. Nov. 1, 1988; Laws 1989, c. 29, § 1, operative July 1, 1989; Laws 1989, c. 286, § 4, operative July 1, 1989; Laws 1990, c. 62, § 1, emerg. eff. April 16, 1990; Laws 1991, c. 166, § 4, eff. July 1, 1991; Laws 1992, c. 6, § 1, emerg. eff. March 18, 1992; Laws 1992, c. 237, § 3, emerg. eff. May 19, 1992; Laws 1993, c. 135, § 1, eff. Sept. 1, 1993; Laws 1994, c. 6, § 4, eff. Sept. 1, 1994; Laws 1995, c. 172, § 2, emerg. eff. May 9, 1995.

Laws 1985, c. 22, § 1 repealed by Laws 1985, c. 298, § 2, eff. Nov. 1, 1985; Amended by Laws 1999, H.B. 1436 c. 245. § 1, eff. July 01,1999 (superseded document available); Amended by Laws 2000, HB 2299 c. 210. § 1, eff. November 01,2000 (superseded document available); Amended by Laws 2001, HB

1216 amending HB 1376 c. 320 § 3, eff. November 1, 2001, emerg. eff. April 9, 2001 and HB 1035, c. 139 § 3, eff. November 1, 2001 (superseded document available).

Title 19. Counties and County Officers
Chapter 33

§ 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: 19 O.S. § 1502 (OSCN 2002)

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

Added by Laws 1982, c. 249, § 3, eff. Jan. 1, 1983. Amended by Laws 1985, c. 117, § 1, operative July 1, 1985; Laws 1994, c. 6, § 5, eff. Sept. 1, 1994.

Title 19. Counties and County Officers
Chapter 33

§ 1503 . Department Receiving Officers to be Designated.

Cite as: 19 O.S. § 1503 (OSCN 2002)

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

Added by Laws 1982, c. 249, § 4, eff. Jan. 1, 1983.

Title 19. Counties and County Officers
Chapter 33

§ 1504 . Duties of Receiving Officer.

Cite as: 19 O.S. § 1504 (OSCN 2002)

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

Added by Laws 1982, c. 249, § 5, eff. Jan. 1, 1983.

Title 19. Counties and County Officers
Chapter 33

§ 1505 . Procedure for Requisition, Purchase, Lease-purchase, Rental, and Receipt of Supplies, Material, and Equipment for Maintenance, Operation, and Capital Expenditures of County Government

---

Cite as: 19 O.S. § 1505 (OSCN 2002)

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

Added by Laws 1982, c. 249, § 6, eff. Jan. 1, 1983. Amended by Laws 1983, c. 205, § 2, emerg. eff. June 16, 1983; Laws 1984, c. 61, § 1, emerg. eff. March 29, 1984; Laws 1986, c. 135, § 5, emerg. eff. April 17, 1986; Laws 1988, c. 145, § 3, emerg. eff. April 27, 1988; Laws 1990, c. 70, § 1, emerg. eff. April 16, 1990; Laws 1992, c. 73, § 1, emerg. eff. April 13, 1992; Laws 1993, c. 105, § 2, emerg. eff. April 23, 1993; Laws 1994, c. 131, § 1, emerg. eff. May 2, 1994; Laws 1995, c. 1, § 5, emerg. eff. March 2, 1995; Laws 1995, c. 172, § 3, emerg. eff. May 9, 1995; Laws 1996, c. 45, § 2, eff. Nov. 1, 1996.

Laws 1994, c. 6, § 6 repealed by Laws 1995, c. 1, § 40, emerg. eff. March 2, 1995; Amended by Laws 1999, H.B. 1436 c. 245. § 2, eff. July 01,1999 (superseded document available); Amended by Laws 2000, HB 2299 c. 210. § 2, eff. November 01,2000 (superseded document available); Amended by Laws 2001, HB 1216, c. 320 § 4, eff. November 1, 2001 (superseded document available).

Title 19. Counties and County Officers
Chapter 33

§ 1505.1 . County Contracts for Supplies, Equipment or Materials - Bidders to Provide Specifications as to Manufacturer and Country of Origin.

Cite as: 19 O.S. § 1505.1 (OSCN 2002)

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

Added by Laws 1992, c. 205, § 2, eff. July 1, 1992.

Title 19. Counties and County Officers
Chapter 33

§ 1505.2 . Inapplicability to Receipt of or Purchases, Lease-Purchases, and Rentals of Supplies, Materials, Equipment, and Improvements.

Cite as: 19 O.S. § 1505.2 (OSCN 2002)

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.

Title 19. Counties and County Officers
Chapter 33

§ 1506 . Authority of Sheriff or Deputy Sheriff to Make Certain Travel Purchases by Credit Card.

Cite as: 19 O.S. § 1506 (OSCN 2002)

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

Added by Laws 1986, c. 127, § 1, eff. Nov. 1, 1986. Amended by Laws 1990, c. 61, § 1, emerg. eff. April 16, 1990; Laws 1993, c. 318, § 9, emerg. eff. June 7, 1993.

Title 19. Counties and County Officers
Chapter 33

§ 1507 . Limitations Regarding Number of Credit Cards Issued and Amount of Charges Allowed.

Cite as: 19 O.S. § 1507 (OSCN 2002)

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

Added by Laws 1986, c. 127, § 2, eff. Nov. 1, 1986.

Title 19. Counties and County Officers
Chapter 35
Emergency Medical Service District Budget Act

§ 1714 . Public Hearing on Proposed Budget.

Cite as: 19 O.S. § 1714 (OSCN 2002), Emergency Medical Service District Budget Act

---

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

Added by Laws 1986, c. 145, § 14, eff. June 1, 1986. Amended by Laws 1989, c. 14, § 4, operative July 1, 1989.

Title 21. Crimes and Punishments
Chapter 14

§ 461 . Theft, Destruction, etc. of Records by Custodian

Cite as: 21 O.S. § 461 (OSCN 2002)

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

R.L. 1910, § 2207; Amended by Laws 1997, H.B. No. 1213 c. 133. § 201, emerg. 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), § 112, emerg. eff. July 1, 1999 (superseded document available)

Title 21. Crimes and Punishments
Chapter 16

§ 481 . Employment of Relatives Unlawful-Divorce Terminates Limitation

---

Cite as: 21 O.S. § 481 (OSCN 2002)

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).

Title 21. Crimes and Punishments
Chapter 16

§ 482 . Unlawful Salary Payments to Ineligible Persons

Cite as: 21 O.S. § 482 (OSCN 2002)

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

§ 483 . Unlawful to Appoint Relatives

Cite as: 21 O.S. § 483 (OSCN 2002)

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

§ 484 . Prohibition on Relatives Holding Office, Clerkship, etc.

Cite as: 21 O.S. § 484 (OSCN 2002)

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

Amended by Laws 1988, c. 303, § 37, emerg. eff. July 1, 1988.

Title 21. Crimes and Punishments
Chapter 16

§ 485 . Penalty for Violation

Cite as: 21 O.S. § 485 (OSCN 2002)

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.

Title 21. Crimes and Punishments
Chapter 16

§ 486 . Removal from Office Upon Violation

Cite as: 21 O.S. § 486 (OSCN 2002)

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

§ 486.1 . Exemption of Board Member from Any Discussion of a Related Employee

---

Cite as: 21 O.S. § 486.1 (OSCN 2002)

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

Added by Laws 1997, c. 172, §3, emerg. eff. May 7, 1997.

Title 21. Crimes and Punishments
Chapter 16

§ 487 . Executive, Legislative, Ministerial or Judicial Officers

Cite as: 21 O.S. § 487 (OSCN 2002)

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

§ 1533 . False Personation of Public Officers, Firemen, etc.-Use of Motor Vehicles

---

Cite as: 21 O.S. § 1533 (OSCN 2002)

A. Except as provided in subsection B of this section, every person who falsely personates any public officer, civil or military, any fireman, 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), 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 47-12-217, 47-12-218 or 47-12-227 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. 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.

H. 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

R.L. 1910, § 2691; Laws 1990, c. 320, § 4, emerg. eff. May 30, 1990; Laws 1993, c. 13, § 1, emerg. eff. Mar. 24, 1993.; Amended by Laws 1997, c. 405, § 1, emerg. eff. June 13,1997 (superseded document available); Amended by Laws 1999, c. 2(1X), § 8, eff. July 01,1999 (superseded document available); Amended by H.B. 1009X (1st Ex. Sess. 1999), § 261, emerg. eff. July 1, 1999 (superseded document available); Amended by Laws 1999, c. 24, § 4, eff. July 01,1999 (superseded document available).

Title 22. Criminal Procedure
Chapter 23

§ 1181 . Removal of Officers from Office

Cite as: 22 O.S. § 1181 (OSCN 2002)

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.

Second. Gross partiality in office.

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.

Title 22. Criminal Procedure
Chapter 23

§ 1181.1 . Acts of Commission or Omission Committed During Present or Prior Term

---

Cite as: 22 O.S. § 1181.1 (OSCN 2002)

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

Laws 1955, p. 200, § 1.

Title 22. Criminal Procedure
Chapter 23

§ 1181.2 . Allegations of Commission or Omission

Cite as: 22 O.S. § 1181.2 (OSCN 2002)

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

Laws 1955, p. 200, § 2.

Title 22. Criminal Procedure
Chapter 23

§ 1182 . Accusation Presented by Grand Jury

Cite as: 22 O.S. § 1182 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1183 . Accusation Requirements

Cite as: 22 O.S. § 1183 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1184 . Transmission of Answer to District Attorney-Filing

Cite as: 22 O.S. § 1184 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1185 . Appearance Required by the Defendant

Cite as: 22 O.S. § 1185 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1186 . Defendant's Answer to Allegations

Cite as: 22 O.S. § 1186 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1187 . Objecting to the Sufficiency of the Accusation

Cite as: 22 O.S. § 1187 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1188 . Denial of Truth of Accusation

Cite as: 22 O.S. § 1188 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1189 . Defendant's Answer to Accusation

Cite as: 22 O.S. § 1189 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1190 . Judgment of Conviction Upon Guilty Plea-Trial

Cite as: 22 O.S. § 1190 (OSCN 2002)

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

§ 1191 . Jury Trial-Same Manner as Misdemeanor

Cite as: 22 O.S. § 1191 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1192 . Removal Upon Conviction

Cite as: 22 O.S. § 1192 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1193 . Accusation Against District Attorney

Cite as: 22 O.S. § 1193 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1194 . Presentation of Accusation by County Commissioners or Judge and Treasurer - Jurisdiction

---

Cite as: 22 O.S. § 1194 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 23

§ 1195 . Suspension from Office-Time for Trial-Change of Judge or Venue-Continuances-Filling Vacancy Temporarily-Voluntary Suspension of County Officers

---

Cite as: 22 O.S. § 1195 (OSCN 2002)

---

(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

§ 1196 . Removal Upon Finding of Guilty-Judgment

Cite as: 22 O.S. § 1196 (OSCN 2002)

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.

Title 22. Criminal Procedure
Chapter 25

§ 1325 . Unclaimed Property or Money in Sheriff's Possession-Disposition-Procedure

---

Cite as: 22 O.S. § 1325 (OSCN 2002)

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

R.L. 1910, § 6131. Amended by Laws 1961, p. 329, § 1; Laws 1969, c. 227, § 1, emerg. eff. April 21, 1969; Laws 1973, c. 64, § 1, emerg. eff. April 27, 1973; Laws 1979, c. 98, § 1; Laws 1995, c. 45, § 2, eff. Nov. 1, 1995; Laws 1996, c. 199, § 3, eff. Nov. 1, 1996. Amended by Laws 2001, HB 1373, c. 52, § 2, emerg. eff. April 10, 2001 (superseded document available).

Title 25. Definitions and General Provisions
Chapter 2

§ 82.1 . Holidays.

Cite as: 25 O.S. § 82.1 (OSCN 2002)

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

Added by Laws 1947, p. 235, § 1, emerg. eff. April 3, 1947. Amended by Laws 1959, p. 114, § 1, emerg. eff. June 5, 1959; Laws 1971, c. 54, § 1, emerg. eff. April 2, 1971; Laws 1985, c. 50, § 1, eff. Jan. 1, 1986; Laws 1996, c. 122, § 1, eff. April 23, 1996; Amended by Laws 1998, c. 47, § 1, eff. November 01,1998 (superseded document available).

Title 25. Definitions and General Provisions
Chapter 2

§ 82.2 . Additional Holidays - Acts Performable - Optional Closing by Banks and Offices.

Cite as: 25 O.S. § 82.2 (OSCN 2002)

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

Added by Laws 1947, p. 235, § 2, emerg. eff. April 3, 1947. Amended by Laws 1955, p. 201, § 1, emerg. eff. Feb. 23, 1955; Laws 1959, p. 115, § 2, emerg. eff. June 5, 1959; Laws 1971, c. 54, § 2, emerg. eff. April 2, 1971; Laws 1972, c. 170, § 1; Laws 1977, c. 115, § 1, emerg. eff. May 30, 1977; Laws 1983, c. 10, § 1, emerg. eff. March 17, 1983;

Laws 1994, S.J.R. No. 21, § 1, emerg. eff. May 2, 1994; Laws 1995, c. 42, § 1, emerg. eff. April 10, 1995.

Title 25. Definitions and General Provisions
Chapter 2

§ 82.3 . Place and Time for Celebration of Oklahoma Day.

Cite as: 25 O.S. § 82.3 (OSCN 2002)

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

§ 82.4 . Juneteenth National Freedom Day Official Holiday.

Cite as: 25 O.S. § 82.4 (OSCN 2002)

The third Saturday in June of each year is hereby declared an official holiday, to be known as "Juneteenth National Freedom Day".

Historical Data

Added by Laws 1994, S.J.R. No. 21, § 2, emerg. eff. May 2, 1994.

Title 25. Definitions and General Provisions
Chapter 2

§ 83 . Flag Week - Observance and Display of Flag.

Cite as: 25 O.S. § 83 (OSCN 2002)

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

Laws 1939, H.C.Res. No. 18.

Title 25. Definitions and General Provisions
Chapter 2

§ 84 . Oklahoma Historical Day.

Cite as: 25 O.S. § 84 (OSCN 2002)

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.

Title 25. Definitions and General Provisions
Chapter 2

§ 85 . Citizenship Recognition Day - Setting Aside and Proclaiming.

Cite as: 25 O.S. § 85 (OSCN 2002)

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

§ 86 . Will Rogers Day.

Cite as: 25 O.S. § 86 (OSCN 2002)

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

Laws 1947, p. 236, § 1.

Title 25. Definitions and General Provisions
Chapter 2

§ 87 . Bird Day.

Cite as: 25 O.S. § 87 (OSCN 2002)

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

Laws 1951, p. 356, § 2.

Title 25. Definitions and General Provisions
Chapter 2

§ 88 . Oklahoma Week.

Cite as: 25 O.S. § 88 (OSCN 2002)

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.

Title 25. Definitions and General Provisions
Chapter 2

§ 89 . Official Day for Indian Tribes.

Cite as: 25 O.S. § 89 (OSCN 2002)

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

Title 25. Definitions and General Provisions
Chapter 2

§ 90.1 . Oklahoma Heritage Week.

Cite as: 25 O.S. § 90.1 (OSCN 2002)

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

Laws 1972, p. 621, S.J.R.No. 51, § 1.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.2 . Oklahoma Heritage Association - Duties.

Cite as: 25 O.S. § 90.2 (OSCN 2002)

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

Laws 1972, p. 621, S.J.R.No. 51, § 2.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.3 . Shut-In Day.

Cite as: 25 O.S. § 90.3 (OSCN 2002)

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

Laws 1982, H.J.R. No. 1028, § 1.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.4 . Prisoners of War Remembrance Day.

Cite as: 25 O.S. § 90.4 (OSCN 2002)

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.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.5 . Bill of Rights Day.

Cite as: 25 O.S. § 90.5 (OSCN 2002)

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

Added by Laws 1991, c. 69, § 1, eff. Sept. 1, 1991.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.6 . Bill of Responsibilities Day.

Cite as: 25 O.S. § 90.6 (OSCN 2002)

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

Added by Laws 1991, c. 69, § 2, eff. Sept. 1, 1991.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.7 . Purple Heart Week.

Cite as: 25 O.S. § 90.7 (OSCN 2002)

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

Added by Laws 1992, c. 8, § 1, emerg. eff. March 24, 1992.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.8 . Jim Thorpe Day.

Cite as: 25 O.S. § 90.8 (OSCN 2002)

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

Added by Laws 1992, c. 62, § 1, emerg. eff. Sept. 1, 1992.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.9 . Oklahoma City Bombing Remembrance Day.

Cite as: 25 O.S. § 90.9 (OSCN 2002)

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.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.10 . Oklahoma Pearl Harbor Remembrance Day.

Cite as: 25 O.S. § 90.10 (OSCN 2002)

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

Added by Laws 1996, H.J.R. No. 1074, § 1.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.11 . Designation of Vietnam Veterans Day.

Cite as: 25 O.S. § 90.11 (OSCN 2002)

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

Added by Laws 1998, c. 7, § 1, emerg. eff. March 11, 1998.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.12 . Designation of Oklahoma Native American Day.

Cite as: 25 O.S. § 90.12 (OSCN 2002)

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.

Title 25. Definitions and General Provisions
Chapter 2

§ 90.13 . Designation of POW/MIA Recognition Day

Cite as: 25 O.S. § 90.13 (OSCN 2002)

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

§ 106 . Legal Notice Publication By Newspaper.

Cite as: 25 O.S. § 106 (OSCN 2002)

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.

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act

§ 301 . Citation.

Cite as: 25 O.S. § 301 (OSCN 2002), Open Meeting Act

This act shall be known as the Oklahoma Open Meeting Act.

Historical Data

Laws 1977, c. 214, § 1, eff. Oct. 1, 1977.

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act

§ 303 . Times and Places - Advance Notice.

Cite as: 25 O.S. § 303 (OSCN 2002), Open Meeting Act

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

Laws 1977, c. 214, § 3; amended by Laws 1987, c. 61, § 19, emerg. eff. May 4, 1987.

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act

§ 304 . Definitions.

Cite as: 25 O.S. § 304 (OSCN 2002), Open Meeting Act

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

Laws 1977, c. 214, § 4, eff. Oct. 1, 1977; Laws 1982, c. 342, § 12, emerg. eff. June 2, 1982; Laws 1988, c. 153, § 6, eff. July 1, 1988; Laws 1993, c. 282, § 1, eff. Sept. 1, 1993; Amended by Laws 1998, c. 315, § 1, eff. May 28,1998 (superseded document available); ; Amended by Laws 1998, c. 370, § 3, eff. November 01,1998 (superseded document available); Amended by Laws 1999, c. 1, § 9, eff. February 24, 1999 (superseded document available); Repealed by Laws 1999, c. 1, § 45, eff. February 24,1999 (superseded document available); Amended by Laws 1999, S.B. 726 c. 423. § 10, emerg. eff. June 10,1999 (superseded document available).

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act

§ 305 . Recording of Votes.

Cite as: 25 O.S. § 305 (OSCN 2002), Open Meeting Act

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

Historical Data

Laws 1977, c. 214, § 5, eff. Oct. 1, 1977.

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act

§ 306 . Vote By Electronic or Telephonic Communications.

Cite as: 25 O.S. § 306 (OSCN 2002), Open Meeting Act

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

Laws 1977, c. 214, § 6, eff. Oct. 1, 1977; Laws 1993, c. 282, § 2, eff. Sept. 1, 1993.

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act

§ 307 . Executive Sessions

Cite as: 25 O.S. § 307 (OSCN 2002), Open Meeting Act

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 his 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; or

8. Engaging in deliberations or rendering a final or intermediate decision in an individual proceeding pursuant to Article II of the Administrative Procedures Act.

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 1 of this act;

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, Section 1355 et seq. of Title 22 of the Oklahoma Statutes.

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).

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act

§ 307.1 . Teleconference Exceptions.

Cite as: 25 O.S. § 307.1 (OSCN 2002), Open Meeting Act

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 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

Added by Laws 1993, c. 282, § 3, eff. Sept. 1, 1993. Amended by Laws 1994, c. 323, § 37, eff. July 1, 1994; Laws 1995, c. 152, § 1, eff. Nov. 1, 1995; Laws 1995, c. 358, § 2, eff. Nov. 1, 1995; Amended by Laws 1997, c. 108, § 1, eff. November 01,1997 (superseded document available); Amended by Laws

1998, c. 315, § 3, eff. May 28,1998 (superseded document available); Repealed by Laws 1999, c. 1, § 45, eff. February 24,1999 (superseded document available); Amended by Laws 1999, S.B. 113 c. 259. § 1, eff. July 01,1999 (superseded document available); Amended by Laws 1999, c. 397. § 16, eff. June 10,1999 (superseded document available); Amended by Laws 2000, HB 2028 c. 148. § 1, eff. July 01,2000 (superseded document available).

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act

§ 311 . Public Bodies - Notice.

Cite as: 25 O.S. § 311 (OSCN 2002), Open Meeting Act

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

Laws 1977, c. 214, § 11, eff. Oct. 1, 1977; Laws 1987, c. 184, § 1, eff. Nov. 1, 1987; Laws 1992, c. 12, § 2, eff. Sept. 1, 1992.

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act

§ 312 . Written Minutes.

Cite as: 25 O.S. § 312 (OSCN 2002), Open Meeting Act

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

Laws 1977, c. 214, § 12, eff. Oct. 1, 1977; Laws 1992, c. 78, § 1, emerg. eff. April 13, 1992.

Title 25. Definitions and General Provisions
Chapter 8
Open Meeting Act

§ 313 . Actions Taken in Willful Violation of Act.

Cite as: 25 O.S. § 313 (OSCN 2002), Open Meeting Act

Any action taken in willful violation of this act shall be invalid.

Historical Data

Laws 1977, c. 214, § 13, eff. Oct. 1, 1977.

§ 314 . Violations-Misdemeanor-Penalty

Cite as: 25 O.S. § 314 (OSCN 2002), Open Meeting Act

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

Laws 1977, c. 214, § 14, eff. Oct. 1, 1977.

Title 26. Elections
Chapter A1
Article Article II

§ 2-110 . County Election Boards - Number of Members.

Cite as: 26 O.S. § 2-110 (OSCN 2002)

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

Laws 1974, c. 153, § 2-110, operative Jan. 1, 1975.

Title 26. Elections
Chapter A1
Article Article II

§ 2-111 . Appointment of Members of County Election Board.

Cite as: 26 O.S. § 2-111 (OSCN 2002)

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

Laws 1974, c. 153, § 2-111, operative Jan. 1, 1975; Laws 1993, c. 316, § 3, eff. Sept. 1, 1993; Amended by Laws 2000, SB 883 c. 358. § 3, eff. June 06,2000 (superseded document available).

Title 26. Elections
Chapter A1
Article Article II

§ 2-116 . Duties of County Election Board.

Cite as: 26 O.S. § 2-116 (OSCN 2002)

The county election board shall perform such duties as may be prescribed by law.

Historical Data

Laws 1974, c. 153, § 2-116, operative Jan. 1, 1975.

Title 26. Elections
Chapter A1
Article Article II

§ 2-117 . Secretary's Duties - Appointment of Assistant Secretary and Chief Clerk - Compensation.

Cite as: 26 O.S. § 2-117 (OSCN 2002)

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. 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 the salary of the highest salaried first or chief deputy or assistant to any county officer in the same county, or shall be equal to ninety percent (90%) of the scheduled salary of a full-time secretary in the same county, whichever is lower. 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 a full-time secretary in the same county, whichever is lower. 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.

Historical Data

Laws 1974, c. 153, § 2-117, operative Jan. 1, 1975.

Title 26. Elections
Chapter A1
Article Article II

§ 2-118 . Compensation of Secretaries

Cite as: 26 O.S. § 2-118 (OSCN 2002)

A. The secretary of each county election board shall be paid an annual salary according to the following schedule. However, the salary of a county election board secretary shall not fall below the level of the July 1, 2001, salary, regardless of the number of registered voters, excluding inactive, in the county and provided that 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 October 1, 2000, the annual salary, payable monthly shall be:

Registered Voters Salary

0 to 10,000 $20,188.28

10,001 to 15,000 $20,988.28

15,001 to 17,500 $24,152.45

17,501 to 25,000 $27,328.93

25,001 to 50,000 $33,046.94

50,001 to 75,000 $42,374.66

75,001 to 150,000 $47,811.26

150,001 or more $53,243.00

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

Added by Laws 1974, c. 153, § 2-118, operative Jan. 1, 1975. Amended by Laws 1975, c. 103, § 1, emerg. eff. May 2, 1975; Laws 1976, c. 228, § 5, emerg. eff. June 15, 1976; Laws 1978, c. 232, § 1, eff. July 1, 1978; Laws 1979, c. 240, § 3, emerg. eff. June 1, 1979; Laws 1980, c. 306, § 2, emerg. eff. June 17, 1980; Laws 1981, c. 329, § 5, eff. July 1, 1981; Laws 1982, c. 298, § 4, emerg. eff. May 28, 1982; Laws 1985, c. 261, § 4, emerg. eff. July 15, 1985; Laws 1987, c. 203, § 50, operative July 1, 1987; Laws 1988, c. 247, § 7, operative July 1, 1988; Laws 1989, c. 369, § 38, operative July 1, 1989; Laws 1990, c. 264, § 46, operative July 1, 1990; Laws 1991, c. 299, § 7, operative July 1, 1991; Laws 1992, c. 332, § 4, eff. July 1, 1992; Laws 1995, c. 315, § 1, eff. July 1, 1995; Laws 1996, c. 57, § 2, eff. Jan. 1, 1997.; Amended by Laws 1997, c. 384, § 13, eff. July 01,1997 (superseded document available) ; Amended by Laws 2001, HB 1768, c. 381 § 24, emerg. eff. June 4, 2001 (superseded document available).

Title 26. Elections
Chapter A1
Article Article II

§ 2-119 . Appropriations to County Election Boards.

Cite as: 26 O.S. § 2-119 (OSCN 2002)

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

Laws 1974, c. 153, § 2-119, operative Jan. 1, 1975.

Title 26. Elections
Chapter A1
Article Article II

§ 2-120 . "Repealed by Laws 1979, c. 240, § 30, emerg. eff. June 1, 1979."

Cite as: 26 O.S. § 2-120 (OSCN 2002)

Historical Data

Repealed by Laws 1979, c. 240, § 30, emerg. eff. June 1, 1979.

Title 26. Elections
Chapter A1
Article Article II

§ 2-121 . Offices of County Election Boards.

Cite as: 26 O.S. § 2-121 (OSCN 2002)

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

Laws 1974, c. 153, § 2-121, operative Jan. 1, 1975; Laws 1991, c. 321, § 1, eff. March 1, 1992.

Title 26. Elections
Chapter A1
Article Article II

§ 2-124 . Judge and Clerk Appointed by County Election Board - Terms - Parties to Submit Lists - Vacancies.

Cite as: 26 O.S. § 2-124 (OSCN 2002)

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

Laws 1974, c. 153, § 2-124, operative Jan. 1, 1975; Laws 1979, c. 240, § 4, emerg. eff. June 1, 1979; Amended by Laws 1998, c. 357, § 4, eff. January 01,1999 (superseded document available).

Title 26. Elections
Chapter A1
Article Article II

§ 2-125 . Inspector Appointed by County Election Board.

Cite as: 26 O.S. § 2-125 (OSCN 2002)

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

Laws 1974, c. 153, § 2-125, operative Jan. 1, 1975.

Title 26. Elections
Chapter A1
Article Article II

§ 2-129 . "Compensation of Inspectors, Judges, Clerks and Counters."

Cite as: 26 O.S. § 2-129 (OSCN 2002)

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

Added by Laws 1974, c. 153, § 2-129, operative Jan. 1, 1975. Amended by Laws 1979, c. 240, § 5, emerg. eff. June 1, 1979; Laws 1981, c. 286, § 1, eff. July 1, 1981; Laws 1995, c. 315, § 3, eff. July 1, 1995; Amended by Laws 1998, c. 357, § 5, eff. January 01,1999 (superseded document available); Amended by Laws 2000, SB 883 c. 358. § 5, eff. June 06,2000 (superseded document available).

Title 26. Elections
Chapter A1
Article Article III

§ 3-104 . Costs Paid by County.

Cite as: 26 O.S. § 3-104 (OSCN 2002)

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

Added by Laws 1974, c. 153, § 3-104, operative Jan. 1, 1975. Amended by Laws 1990, c. 331, § 3, eff. July 1, 1990; Laws 1991, c. 321, § 2, eff. March 1, 1992; Laws 1994, c. 260, § 3, eff. Jan. 1, 1995.

Title 26. Elections
Chapter A1
Article Article III

§ 3-105 . Costs of County Elections.

Cite as: 26 O.S. § 3-105 (OSCN 2002)

All costs for any county election not held concurrently with a state election shall be paid from county funds.

Historical Data

Laws 1974, c. 153, § 3-105, operative Jan. 1, 1975.

Title 26. Elections
Chapter A1
Article Article III

§ 3-105.1 . Elections - Estimates Submitted to Governmental Entities.

Cite as: 26 O.S. § 3-105.1 (OSCN 2002)

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

Added by Laws 1984, c. 210, § 4, operative Jan. 1, 1985. Amended by Laws 1986, c. 1, § 1, eff. July 1, 1986; Laws 1995, c. 290, § 3, eff. Nov. 1, 1995; Amended by Laws 1998, c. 357, § 6, eff. January 01,1999 (superseded document available); Amended by Laws 1999, 3 c. 88. § 88, emerg. eff. April 13,1999 (superseded document available).

Title 26. Elections
Chapter A1
Article Article III

§ 3-108 . County Election Board Special Depository Account.

Cite as: 26 O.S. § 3-108 (OSCN 2002)

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

Laws 1974, c. 153, § 3-108, operative Jan. 1, 1975.; Amended by Laws 1997, c. 176, § 4, eff. November 01,1997 (superseded document available).

Title 26. Elections
Chapter A1
Article Article V

§ 5-103 . Candidates Filing With Secretary of County Election Board.

Cite as: 26 O.S. § 5-103 (OSCN 2002)

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

Laws 1974, c. 153, § 5-103, operative Jan. 1, 1975.

Title 26. Elections
Chapter A1
Article Article V

§ 5-105 . Candidate Must be Registered - Exceptions.

Cite as: 26 O.S. § 5-105 (OSCN 2002)

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

Amended by Laws 1987, c. 27, § 1, eff. Nov. 1, 1987.

Title 26. Elections
Chapter A1
Article Article V

§ 5-105a . Eligibility for Candidate when Convicted of Misdemeanor Involving Embezzlement or Felony.

Cite as: 26 O.S. § 5-105a (OSCN 2002)

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

Added by Laws 1986, c. 234, § 1, emerg. eff. June 11, 1986.

Title 26. Elections
Chapter A1
Article Article V

§ 5-106 . Candidate May File for Only One Office.

Cite as: 26 O.S. § 5-106 (OSCN 2002)

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

Laws 1974, c. 153, § 5-106, operative Jan. 1, 1975; Laws 1994, c. 260, § 26, emerg. eff. May 26, 1994.

Title 26. Elections
Chapter A1
Article Article V

§ 5-111 . Declaration of Candidacy Forms.

Cite as: 26 O.S. § 5-111 (OSCN 2002)

Forms to be used for filing Declarations of Candidacy shall be prescribed by the Secretary of the State Election Board and shall contain the following information: name of the candidate; the candidate's place of residence and his mailing address; name of the office sought; the candidate's date of birth; party affiliation of candidate seeking political party nomination; precinct and county wherein the candidate is a registered voter; an oath wherein the candidate swears or affirms that he is qualified to become a candidate for the office which he is seeking, and that, if elected, he will be qualified to hold said office; and any additional information which the Secretary deems necessary. A Declaration of Candidacy form must be signed by the candidate, and the signature must be properly notarized by a notary public or other person authorized by law to administer oaths.

Historical Data

Laws 1974, c. 153, § 5-111, operative Jan. 1, 1975.

Title 26. Elections
Chapter A1
Article Article V

§ 5-111.1 . Declaration of Candidacy.

Cite as: 26 O.S. § 5-111.1 (OSCN 2002)

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

Added by Laws 1988, c. 101, § 4, emerg. eff. April 1, 1988.

Title 26. Elections
Chapter A1
Article Article XII

§ 12-111 . Vacancies in the Office of County Commissioner.

Cite as: 26 O.S. § 12-111 (OSCN 2002)

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 five hundred and fifty thousand (550,000), according to the latest Federal Decennial Census, 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

Added by Laws 1974, c. 153, § 12-111, operative Jan. 1, 1975. Amended by Laws 1979, c. 240, § 23, emerg. eff. June 1, 1979; Laws 1993, c. 316, § 9, eff. Sept. 1, 1993; Laws 1995, c. 174, § 1, eff. Nov. 1, 1995.

Title 27A. Enviroment and Natural Resources
Chapter 2
Oklahoma Environmental Quality Code
Article Article VI

§ 2-6-403 . Requirements of Construction or Operation of Sewage Disposal Systems - Planning Residential Development Sewage Disposal - Plats or Certificates.

Cite as: 27A O.S. § 2-6-403 (OSCN 2002), Oklahoma Environmental Quality Code

---

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

Added by Laws 1963, c. 325, art. 9, § 910, operative July 1, 1963. Amended by Laws 1973, c. 230, § 1, eff. Oct. 1, 1973; Laws 1979, c. 138, § 1; Laws 1981, c. 277, § 7, emerg. eff. June 26, 1981; Laws 1985, c. 272, § 1, eff. Nov. 1, 1985; Laws 1986, c. 318, § 1, eff. Nov. 1, 1986; Laws 1993, c. 145, § 78, eff. July 1, 1993. Renumbered from Title 63, § 1-910 by Laws 1993, c. 145, § 359, eff. July 1, 1993. Amended by Laws 1994, c. 353, § 16, eff. July 1, 1994; Amended by Laws 1999, SB 417 c. 284. § 2, eff. May 27,1999 (superseded document available).

Title 27A. Enviroment and Natural Resources
Chapter 3
Article Article II

§ 3-2-102 . Perpetuation of Soil and Water Conservation Districts.

Cite as: 27A O.S. § 3-2-102 (OSCN 2002)

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

Added by Laws 1971, c. 346, § 15-301, operative July 1, 1971. Amended by Laws 1993, c. 145, § 208, eff. July 1, 1993. Renumbered from Title 82, § 1501-301 by Laws 1993, c. 145, § 359, eff. July 1, 1993.

Title 28. Fees
Chapter 1

§ 5 . Penalty for Charging Fees on Pensions.

Cite as: 28 O.S. § 5 (OSCN 2002)

No person authorized to administer oaths, shall be allowed to charge any discharged soldier or seaman, or widow, orphan or legal representative thereof, any fee for administering any oath or the giving of any certificate for the procuring of any pension, bounty, or back pay, nor for administering any oath or oaths and giving the certificate required upon any voucher for collection of periodical dues from the pension agent for any services rendered in perfecting any voucher; and any such officer who may charge any fee for any such services shall be deemed guilty of a misdemeanor, and fined in any sum not less than Ten Dollars ($10.00) nor more than Twenty-five Dollars ($25.00).

Historical Data

R.L. 1910, § 3222.

Title 28. Fees
Chapter 1

§ 31 . Fees of Court Clerks.

Cite as: 28 O.S. § 31 (OSCN 2002)

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:

Approving bond or undertaking, including certificate and seal	$3.00
Making copy of an instrument of record or on file, first page	$1.00
subsequent pages (each)	$0.50
Certifying to any instrument (each)	$0.50
Authentication of court records	$5.00
Receiving and paying out money in pursuance of law or order of court	1%
provided, however, that such charge shall not exceed $300.00. 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	$3.00
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 2 of this act	$5.00
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 2 of this act	$25.00

Conveyance of full-blood Indian heirs to interest in inherited lands, same to be accounted for as other fees	$5.00
Storage and indexing of wills	$5.00
Posting notice outside the courthouse	$10.00
Mailing, by any type of mail, writs, warrants, orders, process, command or notice for each person	$7.00
except ordinary mailing of first-class mail in probate cases, for each case	$7.00
For the actual cost of all postage in each case in excess of	$7.00
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

Added by Laws 1967, c. 122, § 6, eff. April 27, 1967. Amended by Laws 1975, c. 293, § 1, eff. Oct. 1, 1975; Laws 1977, c. 207, § 4, eff. Oct. 1, 1977; Laws 1978, c. 212, § 8, eff. July 1, 1978; Laws 1979, c. 23, § 1, eff. July 1, 1979; Laws 1986, c. 242, § 1, emerg. eff. June 12, 1986; Laws 1987, c. 181, § 1, eff. July 1, 1987; Laws 1989, c. 205, § 5, eff. Nov. 1, 1989; Laws 1991, c. 111, § 1, eff. Sept. 1, 1991; Laws 1993, c. 292, § 10, eff. July 1, 1993.; Amended by Laws 1997, c. 400, § 9, eff. July 01,1997 (superseded document available); Amended by Laws 1999, HB 1180 c. 174. § 3, eff. November 01,1999 (superseded document available).

Title 28. Fees
Chapter 1

§ 32 . County Clerk - Fees

Cite as: 28 O.S. § 32 (OSCN 2002)

NOTE: Two amendments during 2001 Session--awaiting Duplicate Measures bill in May to determine final amendment.

Version One (SB 692):

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.

Version Two (SB 675):

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.

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

R.L. 1910, § 3204. Amended by Laws 1947, p. 247, § 1; Laws 1949, p. 219, § 1; Laws 1967, c. 291, § 1, emerg. eff. May 8, 1967; Laws 1976, c. 162, § 1, emerg. eff. May 31, 1976; Laws 1977, c. 207, § 5, eff. Oct. 1, 1977; Laws 1978, c. 63, § 1, eff. Oct. 1, 1978; Laws 1979, c. 273, § 1, emerg. eff. June 5, 1979; Laws 1982, c. 43, § 1; Laws 1985, c. 166, § 1, operative July 1, 1985; Laws 1990, c. 273, § 14, eff. Sept. 1, 1990; Laws 1992, c. 202, § 1; Laws 1993, c. 292, § 11, eff. July 1, 1993.; Amended by Laws 1997, c. 233, § 3, eff. July 01,1997 (superseded document available) Amended by Laws 1998, c. 19, § 1, eff. November 01,1998 (superseded document available) Amended by Laws 1998, c. 92, § 1, eff. November 01,1998 (superseded document available); Amended by Laws 2000, SB 1519 c. 371. § 168, eff. July

01,2000 (superseded document available); Amended by Laws 2001, SB 692, c. 354 § 6, emerg. eff. June 1, 2001 and SB 675, c. 407 § 2, emerg. eff. June 4, 2001 (superseded document available).

Title 28. Fees
Chapter 1

§ 36 . County Clerks - Free Verification of Forms for State and United States.

Cite as: 28 O.S. § 36 (OSCN 2002)

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.

Title 36. Insurance
Chapter 1
Article Article 7

§ 702 . "Life Insurance" Defined.

Cite as: 36 O.S. § 702 (OSCN 2002)

"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 castastrophic 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.

Title 36. Insurance
Chapter 1
Article Article 7

§ 703 . "Accident and Health Insurance" Defined.

Cite as: 36 O.S. § 703 (OSCN 2002)

"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.

Title 36. Insurance
Chapter 1
Article Article 7

§ 704 . "Property Insurance" Defined.

Cite as: 36 O.S. § 704 (OSCN 2002)

"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.

Title 36. Insurance
Chapter 1
Article Article 7

§ 705 . "Marine Insurance" Defined.

Cite as: 36 O.S. § 705 (OSCN 2002)

"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.

Title 36. Insurance
Chapter 1
Article Article 7

§ 706 . "Vehicle Insurance" Defined.

Cite as: 36 O.S. § 706 (OSCN 2002)

"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

Laws 1957, p. 240, § 706.

Title 36. Insurance
Chapter 1
Article Article 7

§ 707 . "Casualty Insurance" Defined.

Cite as: 36 O.S. § 707 (OSCN 2002)

"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

Laws 1957, p. 240, § 707.

Title 36. Insurance
Chapter 1
Article Article 7

§ 708 . "Surety Insurance" Defined.

Cite as: 36 O.S. § 708 (OSCN 2002)

"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

Laws 1957, p. 241, § 708.

Title 40. Labor
Chapter 10
Oklahoma Occupational Health And Safety Standards Act of 1970

§ 403 . Employer's Duties And Responsibilities.

Cite as: 40 O.S. § 403 (OSCN 2002), Oklahoma Occupational Health And Safety Standards Act of 1970

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

Laws 1970, c. 287, § 3, operative July 1, 1970; Laws 1992, c. 305, § 3, emerg. eff. May 27, 1992; Laws 1993, c. 349, § 19, eff. Sept. 1, 1993; Laws 1994, c. 163, § 1, emerg. eff. May 6, 1994.

Title 42. Liens
Chapter 1

§ 2 . General or Special Liens.

Cite as: 42 O.S. § 2 (OSCN 2002)

Liens are either general or special.

Historical Data

R.L. 1910, § 3823.

Title 42. Liens
Chapter 1

§ 3 . General Lien Defined.

Cite as: 42 O.S. § 3 (OSCN 2002)

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.

Title 42. Liens
Chapter 1

§ 4 . Special Lien Defined.

Cite as: 42 O.S. § 4 (OSCN 2002)

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.

Title 42. Liens
Chapter 1

§ 6 . Creation of Liens.

Cite as: 42 O.S. § 6 (OSCN 2002)

A lien is created:

1. By contract of the parties; or,

2. By operation of law.

Historical Data

R.L. 1910, § 3827.

Title 42. Liens
Chapter 1

§ 7 . No Lien Arises by Operation of Law.

Cite as: 42 O.S. § 7 (OSCN 2002)

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

§ 26 . Special or Vendor's Lien.

Cite as: 42 O.S. § 26 (OSCN 2002)

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.

Title 42. Liens
Chapter 1

§ 30 . Special Lien.

Cite as: 42 O.S. § 30 (OSCN 2002)

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.

Title 42. Liens
Chapter 1

§ 31 . Factor.

Cite as: 42 O.S. § 31 (OSCN 2002)

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.

Title 42. Liens
Chapter 1

§ 32 . Banker's General Lien.

Cite as: 42 O.S. § 32 (OSCN 2002)

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.

Title 42. Liens
Chapter 1

§ 33 . Officer's Special Lien.

Cite as: 42 O.S. § 33 (OSCN 2002)

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.

Title 42. Liens
Chapter 1

§ 34 . Liens of Others.

Cite as: 42 O.S. § 34 (OSCN 2002)

Innkeepers, boarding housekeepers, attorneys-at-law and others, have liens which are defined and regulated.

Historical Data

R.L. 1910, § 3856.

Title 42. Liens
Chapter 1

§ 35 . Regulation of Lien of Judgment.

Cite as: 42 O.S. § 35 (OSCN 2002)

The lien of a judgment is regulated by civil procedure.

Historical Data

R.L. 1910, § 3857.

Title 42. Liens
Chapter 1

§ 43 . Hospital Liens in Personal Injury Cases - Priority - Exception.

Cite as: 42 O.S. § 43 (OSCN 2002)

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.

Title 42. Liens
Chapter 1

§ 44 . Filing of Notice of Lien

Cite as: 42 O.S. § 44 (OSCN 2002)

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

Laws 1969, c. 231, § 2, emerg. eff. April 21, 1969; Laws 1978, c. 68, § 1, eff. Oct. 1, 1978; Laws 1994, c. 202, § 1, eff. Sept. 1, 1994.

Title 42. Liens
Chapter 1

§ 45 . Lien of Insurance Agent.

Cite as: 42 O.S. § 45 (OSCN 2002)

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

Added by Laws 1985, c. 136, § 1, eff. Nov. 1, 1985.

Title 42. Liens
Chapter 1

§ 46 . Lien for Medical Services.

Cite as: 42 O.S. § 46 (OSCN 2002)

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

Added by Laws 1985, c. 136, § 3, eff. Nov. 1, 1985. Amended by Laws 1994, c. 202, § 2, eff. Sept. 1, 1994.

Title 42. Liens
Chapter 1

§ 47 . "Liens of Persons Selling, Furnishing, Applying or Providing to Owner of Crops."

Cite as: 42 O.S. § 47 (OSCN 2002)

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

Added by Laws 1992, c. 276, § 1, eff. Sept. 1, 1992; Amended by Laws 2000, SB 1519 c. 371. § 170, eff. July 01,2000 (superseded document available).

Title 42. Liens
Chapter 1

§ 49 . Lien for Ambulance Services.

Cite as: 42 O.S. § 49 (OSCN 2002)

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

Added by Laws 1995, c. 194, § 5, eff. Nov. 1, 1995; Amended by Laws 1999, SB 751 c. 293. § 23, eff. November 01,1999 (superseded document available).

Title 42. Liens
Chapter 2

§ 91 . Lien On Personal Property For Service Thereon - Foreclosure - Notice - Purchaser - Unpaid checks.

Cite as: 42 O.S. § 91 (OSCN 2002)

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 him from the owner for such service.

2. Said 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 said 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 (3) 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 said notice shall be mailed to the owner and any other party claiming any interest in said 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 said 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; and

5. Proceedings for foreclosure under this act shall not be commenced until thirty (30) days after said lien has accrued.

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 he 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 said personal property.

b. The person claiming such lien shall, within thirty (30) days from the date of dishonor of said 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 him, 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 his possession, without his 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 said lien shall be within sixty (60) days after filing said 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

R.L. 1910, § 3852; Laws 1955, p. 248, § 1; Laws 1973, c. 111, § 1, emerg. eff. May 4, 1973; Laws 1992, c. 309, § 1, eff. Sept. 1, 1992.

Title 42. Liens
Chapter 2

§ 92 . Lien Created.

Cite as: 42 O.S. § 92 (OSCN 2002)

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

Laws 1910-11, c. 114, p. 254, § 1.

Title 42. Liens
Chapter 2

§ 93 . How Enforced.

Cite as: 42 O.S. § 93 (OSCN 2002)

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

Laws 1910-11, c. 114, p. 254, § 2.

Title 42. Liens
Chapter 2

§ 94 . When Lien Attaches.

Cite as: 42 O.S. § 94 (OSCN 2002)

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

§ 95 . Time For Enforcement.

Cite as: 42 O.S. § 95 (OSCN 2002)

The proceedings under this act shall be commenced within eight (8) months after the work is done.

Historical Data

Laws 1910-11, c. 114, p. 254, § 4.

Title 42. Liens
Chapter 2

§ 96 . Priority Of Lien.

Cite as: 42 O.S. § 96 (OSCN 2002)

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

Laws 1910-11, c. 114, p. 254, § 5.

Title 42. Liens
Chapter 2

§ 97 . Liens Personal Property.

Cite as: 42 O.S. § 97 (OSCN 2002)

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

Laws 1917, c. 187, p. 350, § 1.

Title 42. Liens
Chapter 2

§ 98 . Filing with County Clerk - Recording of Clerk.

Cite as: 42 O.S. § 98 (OSCN 2002)

A. 1. Except as otherwise provided by this chapter, any person entitled to a lien pursuant to this chapter shall within sixty (60) 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

Laws 1917, c. 187, p. 351, § 2; Laws 1992, c. 309, § 2, eff. Sept. 1, 1992.

Title 42. Liens
Chapter 2

§ 111 . Liens - Threshermen - Combiners.

Cite as: 42 O.S. § 111 (OSCN 2002)

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.

Title 42. Liens
Chapter 3

§ 141 . Right to Lien - Priority - Enforceability against Property - Constructive Notice.

Cite as: 42 O.S. § 141 (OSCN 2002)

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

R.L. 1910, § 3862; Laws 1919, c. 258, p. 367, § 1; Laws 1923, c. 54, p. 97, § 1; Laws 1977, c. 207, § 6, eff. Oct. 1, 1977; Laws 1980, c. 216, § 1, emerg. eff. May 30, 1980.

Title 42. Liens
Chapter 3

§ 141.1 . "Transfer of Records, Funds, and Powers and Duties to County Clerk."

Cite as: 42 O.S. § 141.1 (OSCN 2002)

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

Laws 1977, c. 207, § 3, eff. Oct. 1, 1977.

Title 42. Liens
Chapter 3

§ 142 . Statement to be Filed.

Cite as: 42 O.S. § 142 (OSCN 2002)

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

R.L. 1910, § 3863; Laws 1977, c. 207, § 7, eff. Oct 1, 1977; Laws 1978, c. 133, § 3, eff. Oct. 1, 1978; Laws 1980, c. 216, § 2, emerg. eff. May 30, 1980.

Title 42. Liens
Chapter 3

§ 142.1 . Enforcement of Lien against Owner-occupied Dwelling - Notice to Owner.

Cite as: 42 O.S. § 142.1 (OSCN 2002)

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

Laws 1980, c. 359, § 1, eff. Oct. 1, 1980; Laws 1982, c. 247, § 1, operative Oct. 1, 1982.

Title 42. Liens
Chapter 3

§ 142.2 . Date and Signature of Owner Required on Notice.

Cite as: 42 O.S. § 142.2 (OSCN 2002)

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

Laws 1980, c. 359, § 2, eff. Oct. 1, 1980.

Title 42. Liens
Chapter 3

§ 142.3 . Person Deemed not to Be Original Contractor.

Cite as: 42 O.S. § 142.3 (OSCN 2002)

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

Added by Laws 1980, c. 359, § 3, eff. Oct. 1, 1980. Amended by Laws 1995, c. 160, § 1, eff. Nov. 1, 1995.

Title 42. Liens
Chapter 3

§ 142.4 . Fraudulent Statement - Felony.

Cite as: 42 O.S. § 142.4 (OSCN 2002)

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

Laws 1980, c. 359, § 4, eff. Oct. 1, 1980.; Amended by Laws 1997, c. 133, § 458, Effective Date Amended to July 1, 1999 by Laws 1998, c. 2 (First Extraordinary Session), §§ 23-26, effective June 19, 1998 (superseded document available) .

Title 42. Liens
Chapter 3

§ 142.5 . Satisfaction of Notice

Cite as: 42 O.S. § 142.5 (OSCN 2002)

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

Laws 1980, c. 359, § 5, eff. Oct. 1, 1980.

Title 42. Liens

§ 142.6. Pre-lien Notice

Cite as: 42 O.S. § 142.6 (OSCN 2002)

A. For the purposes of this section:

1. "Claimant" means a person, other than an original contractor, that is entitled or may be entitled to a lien pursuant to Section 141 of Title 42 of the Oklahoma Statutes; and

2. "Person" means any individual, corporation, partnership, unincorporated association, or other entity.

B. 1. Prior to the filing of a lien statement pursuant to Section 143.1 of Title 42 of the Oklahoma Statutes, but no later than seventy-five (75) days after the date of supply of material, services, labor, or equipment in which the claimant is entitled or may be entitled to lien rights, the claimant shall send to the last-known address of the original contractor and owner of the property a pre-lien notice pursuant to the provisions of this section.

2. The provisions of this section shall not be construed to require:

a. a pre-lien notice with respect to any retainage held by agreement between an owner, contractor, or subcontractor, or

b. more than one pre-lien notice during the course of a construction project in which material, services, labor, or equipment is furnished.

A pre-lien notice sent in compliance with this section for the supply of material, services, labor, or equipment that entitles or may entitle a claimant to lien rights shall protect the claimant’s lien rights for any subsequent supply of material, services, labor, or equipment furnished during the course of a construction project.

3. The pre-lien notice requirements shall not apply to a claimant:

a. whose claim relates to the supply of material, services, labor, or equipment furnished in connection with a residential project. For the purposes of this subparagraph, the term "residential" shall mean a single family or multifamily project of four or fewer dwelling units, or

b. whose aggregate claim is less than Two Thousand Five Hundred Dollars ($2,500.00).

4. The pre-lien notice shall be in writing and shall contain, but not be limited to, the following:

a. a statement that the notice is a pre-lien notice,

b. the complete name, address, and telephone number of the claimant, or the claimant's representative,

c. the date of supply of material, services, labor, or equipment,

d. a description of the material, services, labor, or equipment,

e. the name and last-known address of the person who requested that the claimant provide the material, services, labor, or equipment,

f. the address, legal description, or location of the property to which the material, services, labor, or equipment has been supplied,

g. a statement that the dollar amount of the material, services, labor, or equipment furnished or to be furnished exceeds Two Thousand Five Hundred Dollars ($2,500.00), and

h. the signature of the claimant, or the claimant's representative.

5. A rebuttable presumption of compliance with paragraph 1 of this subsection shall be created if the pre-lien notice is sent as follows:

a. hand delivery supported by a delivery confirmation receipt,

b. automated transaction pursuant to Section 15-115 of Title 12A of the Oklahoma Statutes, or

c. certified mail, return receipt requested. Notice by certified mail, return receipt requested, shall be effective on the date mailed.

6. The claimant may request in writing, the request to be sent in the manner as provided in paragraph 5 of this subsection, that the original contractor provide to the claimant the name and last-known address of the owner of the property. Failure of the original contractor to provide the claimant with the information requested within five (5) days from the date of receipt of the request shall render the pre-lien notice requirement to the owner of the property unenforceable.

C. At the time of the filing of the lien statement, the claimant shall furnish to the county clerk a notarized affidavit verifying compliance with the pre-lien notice requirements of this section. Any claimant who falsifies the affidavit shall be guilty of a misdemeanor, and upon conviction thereof may be punished by a fine of not 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.

D. Failure of the claimant to comply with the pre-lien notice requirements of this section shall render that portion of the lien claim for which no notice was sent invalid and unenforceable.

Historical Data

Added by Laws 2001, SB 112 c. 21 § 1, emerg. eff. April 3, 2001.

Title 42. Liens
Chapter 3

§ 143 . Lien By or Through Subcontractor

Cite as: 42 O.S. § 143 (OSCN 2002)

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

R.L. 1910, § 3864; Laws 1957, p. 417, § 1; Laws 1977, c. 207, § 8, eff. Oct. 1, 1977; Laws 1978, c. 133, § 4, eff. Oct. 1, 1978; Laws 1980, c. 216, § 3, emerg. eff. May 30, 1980.

Title 42. Liens
Chapter 3

§ 143.1 . Notice - Filing of Lien Statement - Fees

Cite as: 42 O.S. § 143.1 (OSCN 2002)

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

Laws 1977, c. 207, § 9, eff. Oct. 1, 1977; Laws 1979, c. 251, § 1, emerg. eff. June 5, 1979; Laws 1983, c. 51, § 1, emerg. eff. April 26, 1983; Laws 1984, c. 268, § 5, eff. Nov. 1, 1984; Laws 1985, c. 166, § 4, operative July 1, 1985; Laws 1989, c. 366, § 2, eff. Nov. 1, 1989; Amended by Laws 2000, SB 1172 c. 363. § 23, eff. June 06,2000 (superseded document available); Amended by Laws 2001, SB 112 c. 21 § 2, emerg. eff. April 3, 2001 (superseded document available).

Title 42. Liens
Chapter 3

§ 143.2 . Leased or Rented Equipment - Perfection of Lien.

Cite as: 42 O.S. § 143.2 (OSCN 2002)

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

Laws 1980, c. 216, § 4, emerg. eff. May 30, 1980; Laws 1985, c. 136, § 4, eff. Nov. 1, 1985.

Title 42. Liens
Chapter 3

§ 143.3 . Leased or Rented Equipment - Homestead Exemption - Property Used for Agricultural Purposes.

Cite as: 42 O.S. § 143.3 (OSCN 2002)

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

Laws 1980, c. 216, § 5, emerg. eff. May 30, 1980; Laws 1984, c. 9, § 1, emerg. eff. March 12, 1984.

Title 42. Liens
Chapter 3

§ 143.4 . Leased or Rented Equipment - Property Used for Production of Oil or Gas.

Cite as: 42 O.S. § 143.4 (OSCN 2002)

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

Laws 1980, c. 216, § 6, emerg. eff. May 30, 1980.

Title 42. Liens
Chapter 3

§ 144 . Oil and Gas Well Liens.

Cite as: 42 O.S. § 144 (OSCN 2002)

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 all the other oil or gas well 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.

Title 42. Liens
Chapter 3

§ 144.1 . Effectiveness of Lien against Purchaser - Delivery of Copy of Statement of Lien.

Cite as: 42 O.S. § 144.1 (OSCN 2002)

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

Laws 1963, c. 226, § 2.

Title 42. Liens
Chapter 3

§ 144.2 . Creation and Appropriation of Trust Funds for Payment of Lienable Claims.

Cite as: 42 O.S. § 144.2 (OSCN 2002)

A. Except as provided by subsection F 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. Any person willfully and knowingly appropriating such trust funds to a use not permitted by subsection A of this section, upon conviction, shall be guilty of the felony of embezzlement.

D. If the party receiving any money under subsection A of this section shall be a corporation, such corporation and its managing officers shall be liable for the proper application of such trust funds and subject to punishment under subsection C of this section.

E. 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.

F. 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

Added by Laws 1986, c. 176, § 11, emerg. eff. May 15, 1986.; Amended by Laws 1997, c. 133, § 459, Effective Date Amended to July 1, 1999 by Laws 1998, c. 2 (First Extraordinary Session), §§ 23-26, effective June 19, 1998 (superseded document available).

Title 42. Liens
Chapter 3

§ 145 . Oil and Gas Well Lien - Subcontractor.

Cite as: 42 O.S. § 145 (OSCN 2002)

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 .

Title 42. Liens
Chapter 3

§ 146 . Oil and Gas Well Lien - Enforcement of.

Cite as: 42 O.S. § 146 (OSCN 2002)

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 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

R.L. 1910, § 3867; Laws 1983, c. 57, § 1, eff. Nov. 1, 1983; Laws 1985, c. 136, § 2, eff. Nov. 1, 1985; Laws 1990, c. 99, § 1, eff. Sept. 1, 1990.

Title 42. Liens
Chapter 3

§ 147 . "Repealed by Laws 1982, c. 332, § 3."

Cite as: 42 O.S. § 147 (OSCN 2002)

Historical Data

Repealed by Laws 1982, c. 332, § 3.

Title 42. Liens
Chapter 3

§ 147.1 . Discharge of Lien.

Cite as: 42 O.S. § 147.1 (OSCN 2002)

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 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 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.

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

Added by Laws 1982, c. 332, § 1, eff. Oct. 1, 1982.

Title 42. Liens
Chapter 3

§ 148 . Miners - Lien.

Cite as: 42 O.S. § 148 (OSCN 2002)

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.

Title 42. Liens
Chapter 3

§ 149 . Lien - Suit within One Year.

Cite as: 42 O.S. § 149 (OSCN 2002)

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

Laws 1925, c. 108, p. 156, § 2.

Title 42. Liens
Chapter 3

§ 150 . Filing Statement.

Cite as: 42 O.S. § 150 (OSCN 2002)

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

Laws 1925, c. 108, p. 156, § 3; Laws 1977, c. 207, § 11, eff. Oct. 1, 1977; Laws 1978, c. 133, § 5, eff. Oct. 1, 1978.

Title 42. Liens
Chapter 3

§ 151 . Erection and Construction of Lightning Rods not Improvement Fixtures or Attachments.

Cite as: 42 O.S. § 151 (OSCN 2002)

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

§ 152 . "Proceeds of Building or Remodeling Contracts, Mortgages or Warranty Deeds as Trust Funds for Payment of Lienable Claims."

Cite as: 42 O.S. § 152 (OSCN 2002)

---

(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.

Title 42. Liens
Chapter 3

§ 153 . Payment of Lienable Claims.

Cite as: 42 O.S. § 153 (OSCN 2002)

---

(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) Any person willfully and knowingly appropriating such trust funds to a use not permitted by subsection (1) of this section, upon conviction, shall be guilty of the felony of embezzlement and shall be punished by imprisonment in the State Penitentiary for a period not to exceed five (5) years or by a fine not to exceed Ten Thousand Dollars ($10,000.00), or by both such imprisonment and fine.

(3) 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 subsection (2) of this section. 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.

(4) 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

Laws 1965, c. 58, § 2; Laws 1968, c. 174, § 2, emerg. eff. April 15, 1968; Laws 1983, c. 111, § 1, eff. Nov. 1, 1983; Laws 1985, c. 191, § 1, emerg. eff. June 24, 1985.; Amended by Laws 1997, c. 133, § 460, 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), § 334, emerg. eff. July 1, 1999 (superseded document available); Amended by Laws 1999, c. 212, § 5, eff. November 01,1999 (superseded document available); Amended by Laws 2000, HB 2711 c. 6. § 9, eff. March 20,2000 (superseded document available).

Title 46. Mortgages
Chapter 1

§ 14 . Release by Attorney.

Cite as: 46 O.S. § 14 (OSCN 2002)

Any agent or attorney duly authorized to collect the debt secured thereby shall have power and authority to release a mortgage.

Historical Data

R.L. 1910, § 4022; Laws 1977, c. 156, § 1, eff. Oct. 1, 1977.

Title 46. Mortgages
Chapter 1

§ 15 . Holder Must Release - Penalty.

Cite as: 46 O.S. § 15 (OSCN 2002)

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

R.L. 1910, § 4023; Laws 1977, c. 156, § 2, eff. Oct. 1, 1977; Laws 1978, c. 92, § 1, eff. Oct. 1, 1978; Laws 1987, c. 4, § 1, eff. Nov. 1, 1987.

Title 47. Motor Vehicles
Chapter 74
Oklahoma Vehicle License And Registration Act

§ 1137.1 . "Used Dealer License, Registration, Certificate of Title - Placement of Tax Stamp - Procedure for Dealers."

Cite as: 47 O.S. § 1137.1 (OSCN 2002), Oklahoma Vehicle License And Registration Act

---

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 therefor has been expired for a period exceeding thirty (30) days without obtaining current registration therefor.

Historical Data

Added by Laws 1986, c. 172, § 5, eff. July 1, 1986. Amended by Laws 1988, c. 163, § 7, emerg. eff. May 16, 1988; Laws 1989, c. 57, § 6, operative July 1, 1989; Laws 1990, c. 115, § 1, operative July 1, 1990; Laws 1990, c. 315, § 5, eff. July 1, 1990; Laws 1991, c. 56, § 1, emerg. eff. April 10, 1991; Laws 1992, c. 200, § 1, eff. July 1, 1992; Laws 1993, c. 93, § 3, eff. July 1, 1993; Laws 1994, c. 119, § 1, eff. Sept. 1, 1994.

Title 47. Motor Vehicles
Chapter 74
Oklahoma Vehicle License And Registration Act

§ 1139 . Taxes on Intercity Motor Buses Using State Highways.

Cite as: 47 O.S. § 1139 (OSCN 2002), Oklahoma Vehicle License And Registration Act

---

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

Added by Laws 1985, c. 179, § 42, operative July 1, 1985. Amended by Laws, c. 218, § 5, emerg. eff. May 9, 1989.

Title 47. Motor Vehicles
Chapter 74
Oklahoma Vehicle License And Registration Act

§ 1139.1 . Fee Exemption for Leasing.

Cite as: 47 O.S. § 1139.1 (OSCN 2002), Oklahoma Vehicle License And Registration Act

---

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.

Title 51. Officers
Chapter 1

§ 2 . Required to take Oath - Form of Oath.

Cite as: 51 O.S. § 2 (OSCN 2002)

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

§ 6. Officers and Deputies Not to Hold Other Offices

Cite as: 51 O.S. § 6 (OSCN 2002)

NOTE: Two amendments during 2001 Session--awaiting Duplicate Measures bill in May to determine final amendment.

Version One (HB1214):

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 noncompensated reserve force deputy sheriff or a noncompensated 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 or 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; and

24. Any person who is a dispatcher or confinement officer at a municipal jail who is a noncompensated reserve municipal police officer.

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.

Version Two (SB620):

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 noncompensated reserve force deputy sheriff or a noncompensated 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 or 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 vocational-technical school board, commission, or similar entity, except where the duties of the office would create a conflict of interest; and

24. Any person who is a dispatcher or confinement officer at a municipal jail who is a noncompensated reserve municipal police officer.

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

R.L. 1910, § 4274. Amended by Laws 1929, c. 255, p. 363, § 1; Laws 1939, p. 22, § 1, emerg. eff. April 27, 1939; Laws 1981, c. 47, § 1, emerg. eff. April 13, 1981; Laws 1986, c. 207, § 54, operative July 1, 1986; Laws 1987, c. 222, § 116, operative July 1, 1987; Laws 1987, c. 236, § 128, emerg. eff. July 20, 1987; Laws 1989, c. 357, § 1, emerg. eff. June 3, 1989; Laws 1990, c. 230, § 1, eff. Sept. 1, 1990; Laws 1991, c. 202, § 1, emerg. eff. May 17, 1991; Laws 1991, c. 298, § 9, operative July 1, 1991; Laws 1992, c. 43, § 1, eff. Sept. 1, 1992; Laws 1992, c. 373, § 11, eff. July 1, 1992; Laws 1993, c. 331, § 3, eff. July 1, 1993; Laws 1994, c. 2, § 18, emerg. eff. March 2, 1994; Laws 1995, c. 127, § 1, emerg. eff. April 27, 1995; Laws 1996, c. 24, § 5, emerg. eff. April 3, 1996.

Laws 1992, c. 2, § 2 repealed by Laws 1992, c. 373, § 22, eff. July 1, 1992. Laws 1993, c. 330, § 22 repealed by Laws 1994, c. 2, § 34, emerg. eff. March 2, 1994; Amended by Laws 1997, c. 317, § 1, eff. May 29,1997 (superseded document available); Amended by Laws 1998, c. 184, § 1, eff. July 01,1998 (superseded document available); Amended by Laws 2000, SB 1132 c. 162. § 1, eff. November 01,2000 (superseded document available); Amended by Laws 2001, HB 1214 c. 33 § 39, emerg. eff. April 9, 2001, and by SB 620 c. 19 § 1, eff. November 1, 2001 (superseded document available).

Title 51. Officers
Chapter 1

§ 8 . "Office Vacant, When."

Cite as: 51 O.S. § 8 (OSCN 2002)

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

R.L. 1910, § 4276. Amended by Laws 1941, p. 211, § 1, emerg. eff. May 16, 1941; Laws 1957, p. 450, § 1, emerg. eff. June 1, 1957; Laws 1981, 1st Ex.Sess., c. 1, § 1, emerg. eff. Sept. 8, 1981.

Title 51. Officers
Chapter 1

§ 9 . Resignations.

Cite as: 51 O.S. § 9 (OSCN 2002)

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.

Title 51. Officers
Chapter 1

§ 10 . Vacancies - Appointments - Special Elections.

Cite as: 51 O.S. § 10 (OSCN 2002)

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

R.L. 1910, § 4278. Amended by Laws 1933, c. 166, p. 383, § 1, emerg. eff. April 26, 1933; Laws 1965, c. 116, § 1, emerg. eff. May 24, 1965; Laws 1968, c. 49, § 1, emerg. eff. March 18, 1968; Laws 1971, c. 107, § 1, emerg. eff. April 27, 1971; Laws 1978, c. 20, § 1, emerg. eff. March 8, 1978; Laws 1980, c. 272, § 28, eff. July 1, 1980; Laws 1985, c. 178, § 22, operative July 1, 1985; Laws 1993, c. 316, § 14, eff. Sept. 1, 1993; Amended by Laws 2000, SB 1353 c. 167. § 1, eff. April 01,2001 (superseded document available).

Title 51. Officers
Chapter 1
Oklahoma Open Records Act

§ 24A.1 . Title.

Cite as: 51 O.S. § 24A.1 (OSCN 2002), Oklahoma Open Records Act

---

Section 24A.1 et seq. of this title shall be known and may be cited as the "Oklahoma Open Records Act".

Historical Data

Added by Laws 1985, c. 355, § 1, eff. Nov. 1, 1985. Amended by Laws 1988, c. 68, § 1, eff. Nov. 1, 1988; Laws 1988, c. 187, § 1, emerg. eff. June 6, 1988; Amended by Laws 1905, c. 247, § 41, eff. July 01,1996 (superseded document available); Amended by Laws 1997, c. 2, § 10, eff. February 26,1997 (superseded document available).

Title 51. Officers
Chapter 1
Oklahoma Open Records Act

§ 24A.3 . Terms Defined

Cite as: 51 O.S. § 24A.3 (OSCN 2002), Oklahoma Open Records Act

---

Definitions. As used in this act:

1. "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 to obtain any service at such facility or by a purchaser of a product sold by or through the Oklahoma Tourism and Recreation Department;

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

Added by Laws 1985, c. 355, § 3, eff. Nov. 1, 1985. Amended by Laws 1987, c. 222, § 117, operative July 1, 1987; Laws 1988, c. 187, § 3, emerg. eff. June 6, 1988; Laws 1993, c. 39, § 1, eff. Sept. 1, 1993; Laws 1996, c. 209, § 2, eff. Nov. 1, 1996; Amended by Laws 1998, c. 315, § 4, emerg. eff. May 28,1998 (superseded document available); Amended by Laws 1998, c. 368, § 11, eff. July 01,1998 (superseded document available); Amended by Laws 2001, SB 748, c. 355 § 1, emerg. eff. June 1, 2001 (superseded document available).

Title 51. Officers
Chapter 1
Oklahoma Open Records Act

§ 24A.5 . Open and Confidential Records

Cite as: 51 O.S. § 24A.5 (OSCN 2002), Oklahoma Open Records Act

---

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

Added by Laws 1985, c. 355, § 5, eff. Nov. 1, 1985. Amended by Laws 1986, c. 213, § 1, emerg. eff. June 6, 1986; Laws 1986, c. 279, § 29, operative July 1, 1986; Laws 1988, c. 187, § 4, emerg. eff. June 6, 1988; Laws 1992, c. 231, § 2, emerg. eff. May 19, 1992; Laws 1993, c. 97, § 7, eff. Sept. 1, 1993; Laws 1996, c. 209, § 3, eff. Nov. 1, 1996; Amended by Laws 2000, HB 2100 c. 342. § 8, eff. June 06,2000 (superseded document available) ; Amended by Laws 2001, SB 665, c. 137 § 1, emerg. eff. April 24, 2001 (superseded document available).

Title 51. Officers
Chapter 1
Oklahoma Open Records Act

§ 24A.7 . Confidential Personnel Records of Public Body.

Cite as: 51 O.S. § 24A.7 (OSCN 2002), Oklahoma Open Records Act

---

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

Added by Laws 1985, c. 355, § 7, eff. Nov. 1, 1985. Amended by Laws 1990, c. 257, § 6, emerg. eff. May 23, 1990; Laws 1994, c. 177, § 1, eff. Sept. 1, 1994.

Title 51. Officers
Chapter 1
Oklahoma Open Records Act

§ 24A.17 . Violations of Oklahoma Open Records Act - Civil Liability.

Cite as: 51 O.S. § 24A.17 (OSCN 2002), Oklahoma Open Records Act

---

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

Added by Laws 1985, c. 355, § 17, eff. Nov. 1, 1985.

Title 51. Officers
Chapter 1
Oklahoma Open Records Act

§ 24A.20 . Access to Records in Possession of Public Body or Official for Investigatory Purposes.

Cite as: 51 O.S. § 24A.20 (OSCN 2002), Oklahoma Open Records Act

---

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

Added by Laws 1988, c. 187, § 7, emerg. eff. June 6, 1988.

Title 51. Officers
Chapter 1

§ 36.2 . Form of Oath or Affirmation.

Cite as: 51 O.S. § 36.2 (OSCN 2002)

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.

Title 51. Officers
Chapter 1

§ 36.2A . Form of Loyalty Oath or Affirmation.

Cite as: 51 O.S. § 36.2A (OSCN 2002)

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.

Title 51. Officers
Chapter 1

§ 36.3 . Place of Filing - No Fees for Filing of Administration of Oath or Affirmation

---

Cite as: 51 O.S. § 36.3 (OSCN 2002)

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).

Title 51. Officers
Chapter 3

§ 91 . Officers Subject to Removal.

Cite as: 51 O.S. § 91 (OSCN 2002)

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.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 151 . Short title

Cite as: 51 O.S. § 151 (OSCN 2002), The Governmental Tort Claims Act

---

The Governmental Tort Claims Act

This act shall be known and may be cited as "The Governmental Tort Claims Act".

Historical Data

Added by Laws 1978, c. 203, § 1, eff. July 1, 1978. Amended by Laws 1984, c. 226, § 1, eff. Oct. 1, 1985.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 152 . Definitions

Cite as: 51 O.S. § 152 (OSCN 2002), The Governmental Tort Claims Act

---

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. 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. 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 1501-101 of Title 82 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 when storing, issuing or distributing food stamps or coupons and otherwise participating in the food stamp program pursuant to a contract entered into pursuant to Section 241 of Title 56 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

Added by Laws 1978, c. 203, § 2, eff. July 1, 1978. Amended by Laws 1979, c. 280, § 1, eff. July 1, 1979; Laws 1984, c. 226, § 2, eff. Oct. 1, 1985; Laws 1986, c. 95, § 1, eff. Nov. 1, 1986; Laws 1986, c. 257, § 2, eff. Nov. 1, 1986; Laws 1986, c. 247, § 21, operative July 1, 1986; Laws 1987, c. 123, § 1, eff. Nov. 1, 1987; Laws 1987, c. 234, § 1, eff. July 1, 1987; Laws 1989, c. 286, § 8, emerg. eff. May 24, 1989; Laws

1990, c. 313, § 1, emerg. eff. May 30, 1990; Laws 1991, c. 55, § 3, eff. Sept. 1, 1991; Laws 1991, c. 250, § 6, eff. Sept. 1, 1991; Laws 1992, c. 69, § 26, emerg. eff. April 13, 1992; Laws 1993, c. 177, § 4, emerg. eff. May 13, 1993; Laws 1994, c. 329, § 10, eff. July 1994. Laws 1984, c. 228, § 1 repealed by Laws 1985, c. 357, § 5, eff. Oct. 1, 1985. Laws 1987, c. 82, § 1 repealed : Added by Laws 1987, c. 234, § 2, eff. July 1, 1987 ; Amended by Laws 2000, HB 2427 c. 59. § 2, eff. April 14,2000 (superseded document available). Amended by Laws 2001, SB 130 c. 42 § 1, eff. November 1, 2001 (superseded document available).

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 152.1 . Adoption of Doctrine of Sovereign Immunity.

Cite as: 51 O.S. § 152.1 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1984, c. 226, § 3, eff. Oct. 1, 1985.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 153 . Liability - Scope - Exemption

Cite as: 51 O.S. § 153 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 3, eff. July 1, 1978. Amended by Laws 1984, c. 226, § 4, eff. Oct. 1, 1985. Laws 1984, c. 228, § 2 repealed by Laws 1985, c. 357, § 5, operative Oct. 1, 1985.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 153.1 . Housing of Inmates - Action not Allowed.

Cite as: 51 O.S. § 153.1 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1991, c. 307, § 4, emerg. eff. June 4, 1991.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 154 . Extent of Liability

Cite as: 51 O.S. § 154 (OSCN 2002), The Governmental Tort Claims Act

The Governmental Tort Claims Act.

A. The total liability of the state and its political subdivisions on claims within the scope of this act, Section 151 et seq. of this title, 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 his 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 3 of this act, 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. No award for damages in an action or any claim against the state or a political subdivision shall include punitive or exemplary damages.

C. 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 his 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 paragraphs 1 or 2 of subsection A of this section, each person suffering a loss shall be entitled to his proportionate share.

D. 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).

E. 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.

F. The liability of the state or political subdivision under this 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 this act.

Historical Data

Added by Laws 1978, c. 203, § 4, eff. July 1, 1978. Amended by Laws 1979, c. 280, § 2, eff. July 1, 1979; Laws 1982, c. 199, § 1, operative July 1, 1983; Laws 1984, c. 226, § 5, eff. Oct. 1, 1985; Laws 1986, c. 247, § 22, operative July 1, 1986; Laws 1988, c. 241, § 1, eff. Nov. 1, 1988; Laws 1988, c. 326, § 6, emerg. eff. July 13, 1988; Laws 1990, c. 51, § 115, emerg. eff. April 9, 1990; Laws 1991, c. 250, § 7, eff. Sept. 1, 1991; Laws 1994, c. 283, § 1, eff. Sept. 1, 1994; Laws 1984, c. 228, § 3 repealed by Laws 1985, c. 357, § 5, operative Oct. 1, 1985; Amended by Laws 2000, HB 2635 c. 351. § 10, eff. June 06,2000 (superseded document available).

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 155 . Exemptions from Liability.The Governmental Tort Claims Act.

Cite as: 51 O.S. § 155 (OSCN 2002), The Governmental Tort Claims Act

The Governmental Tort Claims Act.

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;

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

Added by Laws 1978, c. 203, § 5, eff. July 1, 1978. Amended by Laws 1979, c. 203, § 1, emerg. eff. May 25, 1979; Laws 1984, c. 226, § 6, eff. Oct. 1, 1985; Laws 1986, c. 66, § 1, eff. Nov. 1, 1986; Laws 1987, c. 69, § 12; Laws 1988, c. 134, § 4, emerg. eff. April 19, 1988; Laws 1988, c. 241, § 2, eff. Nov. 1, 1988; Laws 1991, c. 55, § 2, eff. Sept. 1, 1991; Laws 1994, c. 290, § 60, eff. July 1, 1994.

Laws 1984, c. 228, § 4 repealed by Laws 1985, c. 357, § 5, operative Oct. 1, 1985; Amended by Laws 1997, c. 133, § 74, 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 Laws 2000, SB 1519 c. 371. § 174, eff. July 01,2000 (superseded document available).

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 155.1 . "Claim Founded upon Loss Occurring from Defect or Dangerous Condition on Road, Street or Highway."

Cite as: 51 O.S. § 155.1 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1984, c. 226, § 7, eff. Oct. 1, 1985. Amended by Laws 1988, c. 241, § 3, eff. Nov. 1, 1988; Laws 1994, c. 28, § 1, emerg. eff. April 11, 1994.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 155.2 . Liability of state for Y2K failure.

Cite as: 51 O.S. § 155.2 (OSCN 2002), The Governmental Tort Claims Act

---

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 of 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 that is 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 iremediation 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

Added by Laws 1999, c. 302, § 5, eff. July 1, 1999.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 156 . Claims - Petition - Limitation of Actions - Notice - Wrongful Death

---

Cite as: 51 O.S. § 156 (OSCN 2002), The Governmental Tort Claims Act

---

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. 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.

Historical Data

Added by Laws 1978, c. 203, § 6, eff. July 1, 1978. Amended by Laws 1984, c. 226, § 8, eff. Oct. 1, 1985; Laws 1985, c. 357, § 2, operative Oct. 1, 1985; Laws 1986, c. 247, § 23, operative July 1, 1986; Laws 1988, c. 61, § 1, eff. Nov. 1, 1988; Laws 1988, c. 241, § 4, eff. Nov. 1, 1988; Laws 1992, c. 285, § 4, emerg. eff. May 25, 1992. Amended by Laws 2001, SB 130, c. 42 § 2, effective November 1, 2001 (superseded document available).

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 157 . Notice of Approval or Denial of Claim.

Cite as: 51 O.S. § 157 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 7, eff. July 1, 1978. Amended by Laws 1984, c. 226, § 9, eff. Oct. 1, 1985; Laws 1988, c. 241, § 5, eff. Nov. 1, 1988; Laws 1989, c. 25, § 1, emerg. eff. March 30, 1989; Laws 1994, c. 374, § 1, eff. Sept. 1, 1994; Laws 1995, c. 121, § 1, eff. Nov. 1, 1995.

Laws 1984, c. 228, § 5 repealed by Laws 1985, c. 357, § 5, operative Oct. 1, 1985.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 158 . Settlement or Defense of Claim - Effect of Liability Insurance.

Cite as: 51 O.S. § 158 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 8, eff. July 1, 1978. Amended by Laws 1984, c. 226, § 10, eff. Oct. 1, 1985; Laws 1988, c. 241, § 6, eff. Nov. 1, 1988; Amended by Laws 1997, c. 317, § 5, eff. May 29,1997 (superseded document available).

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 159 . Enforcement of Judgments.

Cite as: 51 O.S. § 159 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 9, eff. July 1, 1978. Amended by Laws 1984, c. 226, § 11, eff. Oct. 1, 1985.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 160 . Injuries fo Which Political Subdivision Liable - Recovery of Payments - Limitations of Actions.

Cite as: 51 O.S. § 160 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 10, eff. July 1, 1978. Amended by Laws 1984, c. 226, § 12, eff. Oct. 1, 1985.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 161 . "Repealed by Laws 1984, c. 226, § 16, eff. Oct. 1, 1985. "

Cite as: 51 O.S. § 161 (OSCN 2002), The Governmental Tort Claims Act

---

Historical Data

Repealed by Laws 1984, c. 226, § 16, eff. Oct. 1, 1985.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 161.1 . State's Duty to Defend.

Cite as: 51 O.S. § 161.1 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1984, c. 226, § 13, eff. Oct. 1, 1985. Amended by Laws 1985, c. 357, § 1, operative Oct. 1, 1985.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 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."

Cite as: 51 O.S. § 162 (OSCN 2002), The Governmental 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

Added by Laws 1978, c. 203, § 12, eff. July 1, 1978. Amended by Laws 1979, c. 280, § 3, eff. July 1, 1979; Laws 1986, c. 226, § 6, operative July 1, 1986; Laws 1987, c. 111, § 1, emerg. eff. May 26, 1987; Laws 1992, c. 371, § 4, eff. July 1, 1992; Amended by Laws 1997, c. 317, § 6, emerg. eff. May 29,1997 (superseded document available); Amended by Laws 1998, c. 288, § 1, eff. May 27,1998 (superseded document available); Amended by Laws 1998, c. 336, § 1, eff. June 03,1998 (superseded document available); Amended by Laws 1999, c. 110, § 1, eff. November 01,1999 (superseded document available).

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 163 . Venue - Parties - Service of Process - Evidence of Insuranc

---

Cite as: 51 O.S. § 163 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 13, eff. July 1, 1978. Amended by Laws 1984, c. 226, § 14, eff. Oct. 1, 1985; Laws 1985, c. 357, § 3, operative Oct. 1, 1985; Laws 1984, c. 228, § 6 repealed by Laws 1985, c. 357, § 5, operative Oct. 1, 1985. Laws 1986, c. 247, § 24, operative July 1, 1986; Amended by Laws 1999, SB 751 c. 293. § 24, eff. November 01,1999 (superseded document available).

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 164 . Application of Oklahoma Laws and Statutes and Rules of Procedure

---

Cite as: 51 O.S. § 164 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 14, eff. July 1, 1978.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 165 . Exempt Claim

Cite as: 51 O.S. § 165 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 15, eff. July 1, 1978.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 166 . Governmental and Proprietary Functions of Political Subdivisions - Application of Act.

Cite as: 51 O.S. § 166 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 16, eff. July 1, 1978.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 167 . Insurance.

Cite as: 51 O.S. § 167 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 17, eff. July 1, 1978.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 168 . School Districts - Insurance.

Cite as: 51 O.S. § 168 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 18, eff. July 1, 1978.M_

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 169 . Counties - Insurance.

Cite as: 51 O.S. § 169 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 19, eff. July 1, 1978.

Title 51. Officers
Chapter 5
The Governmental Tort Claims Act

§ 170 . Application of Laws.

Cite as: 51 O.S. § 170 (OSCN 2002), The Governmental Tort Claims Act

---

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

Added by Laws 1978, c. 203, § 20, eff. July 1, 1978.

Title 54. Partnership
Chapter 2

§ 81 . Certificate Where Fictitious Name Used - Filing and Publication - Exemption

---

Cite as: 54 O.S. § 81 (OSCN 2002)

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

R.L. 1910, § 4469. Amended by Laws 1981, c. 252, § 1; Laws 1982, c. 82, § 1; Amended by Laws 1997, c. 399, § 65, eff. November 01,1997 (superseded document available); Amended by Laws 2001, SB 662, c. 406 § 20, emerg. eff. June 4, 2001 (superseded document available).

Title 56. Poor Persons
Chapter 7

§ 163 . County Boards - Appointment - Duties.

Cite as: 56 O.S. § 163 (OSCN 2002)

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

Added by State Question No. 226, Initiative Petition No. 155, § 3, adopted July 7, 1936. Amended by Laws 1939, p. 87, § 3, emerg. eff. May 9, 1939; Laws 1947, p. 342, § 1, emerg. eff. May 23, 1947.

Title 57. Prisons and Reformatories
Chapter 2

§ 52 . Sheriff to Provide Board and Necessary Articles - Compensation.

Cite as: 57 O.S. § 52 (OSCN 2002)

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

R.L. 1910, § 4590. Amended by Laws 1978, c. 244, § 21, eff. July 1, 1978; Laws 1991, c. 166, § 2, eff. July 1, 1991.

Title 59. Professions and Occupations
Chapter 33

§ 1324 . Property Bond.

Cite as: 59 O.S. § 1324 (OSCN 2002)

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

Laws 1965, c. 184, § 24; Laws 1970, c. 191, § 1, emerg. eff. April 13, 1970.

Title 60. Property
Chapter 4
.

§ 176 . "Trusts for Benefit of State, County or Municipality - Approval - Expenditures - Bylaws - Amendments - Indebtedness - Bonds - Contracts."

Cite as: 60 O.S. § 176 (OSCN 2002), .

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 Twelve Thousand Five Hundred Dollars ($12,500.00) 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 Twelve Thousand Five Hundred Dollars ($12,500.00) 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.

Historical Data

Added by Laws 1951, p. 166, § 1. Amended by Laws 1953, p. 277, § 1, emerg. eff. May 7, 1953; Laws 1970, c. 319, § 1; Laws 1976, c. 222, § 1, eff. Dec. 1, 1976; Laws 1980, c. 12, § 1, emerg. eff. March 18, 1980; Laws 1987, c. 144, § 1, emerg. eff. June 24, 1987; Laws 1988, c. 111, § 1, emerg. eff. April 4, 1988; Laws 1988, 3rd Ex. Sess., c. 2, § 1, emerg. eff. Sept. 9, 1988; Laws 1990, c. 269, § 1, emerg. eff. May 25, 1990; Laws 1991, 1st Ex. Sess., c. 1, § 3, emerg. eff. Jan. 18, 1991; Laws 1991, c. 124, § 32, eff. July 1, 1991; Laws 1991, c. 335, § 18, emerg. eff. June 15, 1991; Laws 1992, c. 371, § 5, eff. July 1, 1992; Laws 1996, c. 148, § 1; Laws 1996, c. 288, § 4, eff. July 1, 1996. Laws 1991, c. 94, § 1 repealed by Laws 1991, c. 335, § 37, emerg. eff. June 15, 1991. Laws 1996, c. 133, § 1 repealed by Laws 1996, c. 288, § 9, eff. Nov. 1, 1996; Amended by Laws 1998, c. 173, § 1, eff. November 01,1998 (superseded document available); Amended by Laws 1999, c. 149, § 1, eff. July 01,1999 (superseded document available).

Title 60. Property
Chapter 6

§ 319 . Oil and Gas Wells - Equipment - Instrument Filed.

Cite as: 60 O.S. § 319 (OSCN 2002)

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.

Title 60. Property
Chapter 6

§ 320 . County Clerk - Instrument Filed and Indexed.

Cite as: 60 O.S. § 320 (OSCN 2002)

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.

Title 60. Property
Chapter 15

§ 751 . Terms Defined.

Cite as: 60 O.S. § 751 (OSCN 2002)

As used in this act, unless otherwise clearly required by the context:

1. "Beneficiary" means and includes any person entitled, but for his disclaimer, to take an interest, as grantee; as donee; under any assignment or instrument of conveyance or transfer; by succession to a disclaimed interest, other than by will, intestate succession or through the exercise or nonexercise of a testamentary power of appointment; as beneficiary of an inter vivos trust or insurance contract; pursuant to the exercise or nonexercise of a nontestamentary power of appointment; as donee of a power of appointment created by a nontestamentary instrument; or otherwise under any nontestamentary instrument;

2. "Interest" means and includes the whole of any property, real or personal, legal or equitable, or any fractional part, share or particular portion or specific assets thereof or any estate in any such property including but not limited to a joint tenancy interest in any such property, or power to appoint, consume, apply or expend property or any other right, power, privilege or immunity relating thereto; and

3. "Disclaimer" means a written instrument which declines, refuses, releases or disclaims an interest which would otherwise be succeeded to by a beneficiary, which instrument defines the nature and extent of the interest disclaimed thereby and which must be signed, witnessed and acknowledged by the disclaimant in the manner provided for deeds of real estate.

Historical Data

Amended by Laws 1988, c. 319, § 8, eff. Nov. 1, 1988.

Title 60. Property
Chapter 15

§ 754 . Place of Filing Disclaimer - Delivery of Copies - Interest in Real Estate

---

Cite as: 60 O.S. § 754 (OSCN 2002)

The disclaimer defined in Section 751 of this title shall be effective upon being filed on the miscellaneous docket in the office of the county clerk of any county of the State of Oklahoma in which the district court would have jurisdiction and venue of the matter. A copy of the disclaimer shall be delivered or mailed to the trustee of any trust in which the interest disclaimed exists or to any other person who has legal title to, or possession of, the property in which the interest disclaimed exists, and no such trustee or person shall be liable for any otherwise proper distribution or other disposition made without actual notice of the disclaimer. If an interest in or relating to real estate is disclaimed, the original of the disclaimer, or a copy of the disclaimer certified as true and complete by the custodian wherein the disclaimer has been filed, shall also be filed with the county clerk in the county or counties where the real estate is situated and shall constitute notice to all persons only from and after the time of the filing.

Historical Data

Laws 1973, c. 159, § 4. Amended by Laws 2001, SB 395, c. 67, § 1, eff. November 1, 2001 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 101 . Short title.

Cite as: 61 O.S. § 101 (OSCN 2002), Public Competitive Bidding Act of 1974

This act shall be known and may be cited as the "Public Competitive Bidding Act of 1974".

Historical Data

Added by Laws 1974, c. 298, § 1, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 102 . Definitions.

Cite as: 61 O.S. § 102 (OSCN 2002), Public Competitive Bidding Act of 1974

As used in the Public Competitive Bidding Act of 1974:

1. "Awarding public agency" means the public agency which solicits and receives sealed bids on a particular public construction contract;

2. "Bidding documents" means the bid notice, plans and specifications, bidding form, bidding instructions, special provisions 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;

3. "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;

4. "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;

5. "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;

6. "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

7. "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

Added by Laws 1974, c. 298, § 2, operative Aug. 1, 1974. Amended by Laws 1975, c. 266, § 1, emerg. eff. June 5, 1975; Laws 1977, c. 74, § 1, eff. Oct. 1, 1977; Laws 1979, c. 28, § 1, emerg. eff. April 3, 1979; Laws 1990, c. 158, § 1, emerg. eff. May 1, 1990; Laws 1994, c. 7, § 5, emerg. eff. March 29, 1994; Amended by Laws 1998, c. 365, § 2, eff. July 01,1998 (superseded document available); Amended by Laws 1999, c. 149, § 2, eff. July 01,1999 (superseded document available); Amended by Laws 2000, SB 1172 c. 363. § 8, eff. June 06,2000 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 103 . Competitive Bidding Required

Cite as: 61 O.S. § 103 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 3, operative Aug. 1, 1974. Amended by Laws 1975, c. 266, § 2, emerg. eff. June 5, 1975; Amended by Laws 2001, SB 181, c. 298 § 2, emerg. eff. May 31, 2001 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 103.1 . "Repealed by Laws 1984, c. 101, § 1, eff. July 1, 1984."

Cite as: 61 O.S. § 103.1 (OSCN 2002), Public Competitive Bidding Act of 1974

Historical Data

Repealed by Laws 1984, c. 101, § 1, eff. July 1, 1984.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 103.2 . Political Subdivision May Appoint Purchasing Agent.

Cite as: 61 O.S. § 103.2 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1981, c. 243, § 2, emerg. eff. June 23, 1981.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 103.3 . "Contracts for Construction, Labor, Equipment, Material or Repairs for Aircraft Maintenance Not Public Construction Contracts."

Cite as: 61 O.S. § 103.3 (OSCN 2002), Public Competitive Bidding Act of 1974

For purposes of the provisions of subsection H of Section 176 of Title 60 of the Oklahoma Statutes and the provisions of the Public Competitive Bidding Act of 1974, contracts for construction, labor, equipment, material or repairs:

1. For an aircraft maintenance or manufacturing facility, 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) full-time-equivalent employees upon completion of the facility; and

2. By the University Hospitals Trust for the construction of an ambulatory care clinic, 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 1991, 1st Ex. Sess., c. 2, § 2, emerg. eff. Jan. 18, 1991; Amended by Laws 1999, c. 397. § 17, eff. June 10,1999 (superseded document available); Amended by Laws 2000, HB 1923 c. 251. § 1, eff. June 01,2000 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 103.4 . State Agency and School District Exclusion

Cite as: 61 O.S. § 103.4 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1999, c. 86, § 2, emerg. eff. July 1, 1999.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 103.5 . Right of Way Clearance Contracts Below $50,000

Cite as: 61 O.S. § 103.5 (OSCN 2002), Public Competitive Bidding Act of 1974

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

§ 104 . Bid Notices.

Cite as: 61 O.S. § 104 (OSCN 2002), Public Competitive Bidding Act of 1974

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 mailed, by first-class mail, to all known prospective bidders, who have made known, in writing to the public agency their interest in bidding within the twelve (12) months immediately preceding the date of opening bids, at least twenty (20) days prior to the time set for opening bids; and

2. 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

3. 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

Added by Laws 1974, c. 298, § 4, operative Aug. 1, 1974. Amended by Laws 1975, c. 266, § 3, emerg. eff. June 5, 1975.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 105 . Contents of Bid Notices.

Cite as: 61 O.S. § 105 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 5, operative Aug. 1, 1974. Amended by Laws 1975, c. 266, § 4, emerg. eff. June 5, 1975.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 106 . Bidding Documents to be on File.

Cite as: 61 O.S. § 106 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 6, operative Aug. 1, 1974. Amended by Laws 1975, c. 266, § 5, emerg. eff. June 5, 1975.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 107 . Requirements of Bids Exceeding Certain Amount.

Cite as: 61 O.S. § 107 (OSCN 2002), Public Competitive Bidding Act of 1974

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 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 Department of Central Services.

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

Added by Laws 1974, c. 298, § 7, operative Aug. 1, 1974. Amended by Laws 1975, c. 266, § 6, emerg. eff. June 5, 1975; Laws 1986, c. 110, § 2, emerg. eff. April 9, 1986; Laws 1992, c. 239, § 2, emerg. eff. May 19, 1992; Laws 1993, c. 293, § 1, emerg. eff. June 3, 1993; Laws 1995, c. 156, § 1, eff. July 1, 1995; Amended by Laws 1998, c. 365, § 3, eff. July 01,1998 (superseded document available); Amended by Laws 2000, SB 1172 c. 363. § 9, eff. June 06,2000 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 108 . Written Statement Under Oath to Accompany Bid.

Cite as: 61 O.S. § 108 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 8, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 109 . Late Bids.

Cite as: 61 O.S. § 109 (OSCN 2002), Public Competitive Bidding Act of 1974

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
Public Competitive Bidding Act of 1974

§ 110 . Opening of Bids.

Cite as: 61 O.S. § 110 (OSCN 2002), Public Competitive Bidding Act of 1974

All bids shall be sealed and opened only at the time and place mentioned in the bid section, 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

Added by Laws 1974, c. 298, § 10, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 111 . Time for Awarding of Contract.

Cite as: 61 O.S. § 111 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 11, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 112 . "Bids, Contracts, Bonds Open for Public Inspection."

Cite as: 61 O.S. § 112 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 12, operative Aug. 1, 1974. Amended by Laws 1975, c. 266, § 7, emerg. eff. June 5, 1975.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 113 . Execution of Contract - Bond - Insurance

Cite as: 61 O.S. § 113 (OSCN 2002), Public Competitive Bidding Act of 1974

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 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 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 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

Added by Laws 1974, c. 298, § 13, operative Aug. 1, 1974. Amended by Laws 1975, c. 266, § 8, emerg. eff. June 5, 1975; Laws 1986, c. 110, § 3, emerg. eff. April 9, 1986; Laws 1987, c. 26, § 1, eff. Nov. 1, 1987; Laws 1987, c. 191, § 12, operative July 1, 1987; Laws 1992, c. 239, § 3, emerg. eff. May 19, 1992; Amended by Laws 1998, c. 365, § 4, eff. July 01,1998 (superseded document available) ; Amended by Laws 2000, SB 1176 c. 46. § 1, eff. April 11,2000 (superseded document available); Amended by Laws 2000, SB 1172 c. 363. § 10, eff. June 06,2000 (superseded document available); Amended by Laws 2001, SB 181, c. 298 § 3, emerg. eff. May 31, 2001 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 113.1 . Partial Payment - Retainage.

Cite as: 61 O.S. § 113.1 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1977, c. 74, § 2, eff. Oct. 1, 1977. Amended by Laws 1983, c. 67, § 1, emerg. eff. April 29, 1983; Laws 1995, c. 200, § 2, emerg. eff. May 19, 1995; Amended by Laws 1997, c. 278, § 4, eff. May 27,1997 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 113.2 . Withdrawal of Retainage - Deposit of Securities.

Cite as: 61 O.S. § 113.2 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1977, c. 74, § 3, eff. Oct. 1, 1977.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 113.3 . Interest - Rate.

Cite as: 61 O.S. § 113.3 (OSCN 2002), Public Competitive Bidding Act of 1974

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 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

Added by Laws 1977, c. 74, § 4, eff. Oct. 1, 1977.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 114 . Conflict of Interest.

Cite as: 61 O.S. § 114 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 14, operative Aug. 1, 1974; Amended by Laws 1997, c. 133, § 515, Effective Date Amended to July 1, 1999 by Laws 1998, c. 2 (First Extraordinary Session), §§ 23-26, effective June 19, 1998 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 115 . Collusion Among Bidders.

Cite as: 61 O.S. § 115 (OSCN 2002), Public Competitive Bidding Act of 1974

Any agreement or collusion among bidders or prospective bidders 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, but modified in wording to refer to the appropriate public agency requesting bids.

Historical Data

Added by Laws 1974, c. 298, § 15, operative Aug. 1, 1974. Amended by Laws 1980, c. 339, § 1, emerg. eff. June 25, 1980; Amended by Laws 1997, c. 133, § 516, Effective Date Amended to July 1, 1999 by Laws 1998, c. 2 (First Extraordinary Session), §§ 23-26, effective June 19, 1998 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 116 . Disclosure of Terms of Bids.

Cite as: 61 O.S. § 116 (OSCN 2002), Public Competitive Bidding Act of 1974

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 public agency's engineering estimate of the actual cost of the project shall not be considered confidential and shall be available to the public in accordance with the Oklahoma Open Records Act. 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 public agency's engineering estimate of the actual cost of the project shall not be considered confidential and

shall be available to the public in accordance with the Oklahoma Open Records Act.

Historical Data

Added by Laws 1974, c. 298, § 16, operative Aug. 1, 1974. Amended by Laws 1976, c. 79, § 1, emerg. eff. May 3, 1976; Laws 1992, c. 239, § 4, emerg. eff. May 19, 1992; Amended by Laws 1997, c. 133, § 517, 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 Laws 1999, 1471 c. 341. § 2, eff. November 01,1999 (superseded document available); Amended by Laws 2000, SB 1100 c. 66. § 1, eff. April 14,2000 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 117 . Award to Other Than Lowest Bidder.

Cite as: 61 O.S. § 117 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 17, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 118 . Prequalification of Bidders.

Cite as: 61 O.S. § 118 (OSCN 2002), Public Competitive Bidding Act of 1974

A. In order to determine the responsibility of bidders, the awarding public agency may require prospective bidders 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 Turnpike 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 Turnpike 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

Added by Laws 1974, c. 298, § 18, operative Aug. 1, 1974. Amended by Laws 1992, c. 239, § 5, emerg. eff. May 19, 1992; Laws 1994, c. 203, § 2, eff. July 1, 1994 ; Amended by Laws 2000, SB 1100 c. 66. § 2, eff. April 14,2000 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 119 . Rejection of Bids.

Cite as: 61 O.S. § 119 (OSCN 2002), Public Competitive Bidding Act of 1974

By majority action of the governing board of the awarding public agency, 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, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 119.1 . Certain Contract to be Negotiated When No Bid is Received.

Cite as: 61 O.S. § 119.1 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1980, c. 339, § 3, emerg. eff. June 25, 1980. Amended by Laws 1992, c. 9, § 1, eff. July 1, 1992.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 120 . Assignment of Contracts.

Cite as: 61 O.S. § 120 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 20, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 121 . Change Orders or Addendums.

Cite as: 61 O.S. § 121 (OSCN 2002), Public Competitive Bidding Act of 1974

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 subsections 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.

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.

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 subsections 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

Added by Laws 1974, c. 298, § 21, operative Aug. 1, 1974. Amended by Laws 1975, c. 266, § 9, emerg. eff. June 5, 1975; Laws 1989, c. 164, § 1, emerg. eff. May 8, 1989; Laws 1993, c. 293, § 2, emerg. eff. June 3, 1993; Laws 1995, c. 200, § 3, emerg. eff. May 19, 1995; Amended by Laws 1997, c. 72, § 1, eff. November 01,1997 (superseded document available); Amended by Laws 1998, c. 118, § 1, eff. July 01,1998 (superseded document available); Amended by Laws 2000, SB 1172 c. 363. § 11, eff. June 06,2000 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 122 . Taxpayer Suits to Enjoin Execution of Unlawful Contracts.

Cite as: 61 O.S. § 122 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 22, operative Aug. 1, 1974.

§ 123 . Supervisor's Certification to Accompany Invoices.

Cite as: 61 O.S. § 123 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 23, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 124 . Inspections.

Cite as: 61 O.S. § 124 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 24, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 125 . Accounting Procedure.

Cite as: 61 O.S. § 125 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 25, operative Aug. 1, 1974.

§ 126 . Construction on Force Account Basis.

Cite as: 61 O.S. § 126 (OSCN 2002), Public Competitive Bidding Act of 1974

Nothing in this act shall be construed to prevent a public agency from doing public construction work on a force account basis.

Historical Data

Added by Laws 1974, c. 298, § 26, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 127 . Contracts Made by a Public Trust - Applicability.

Cite as: 61 O.S. § 127 (OSCN 2002), Public Competitive Bidding Act of 1974

This act shall apply to contracts made by a public trust created pursuant to the Local Industrial Development Act.

Historical Data

Added by Laws 1974, c. 298, § 27, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 128 . Insurance Against Fire and the Elements.

Cite as: 61 O.S. § 128 (OSCN 2002), Public Competitive Bidding Act of 1974

The awarding public agency is authorized to require the contractor to carry 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

Added by Laws 1974, c. 298, § 28, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 129 . Contracts Exempt.

Cite as: 61 O.S. § 129 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 29, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 130 . Emergencies

Cite as: 61 O.S. § 130 (OSCN 2002), Public Competitive Bidding Act of 1974

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 a contract not exceeding 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.

Historical Data

Added by Laws 1974, c. 298, § 30, operative Aug. 1, 1974. Amended by Laws 1975, c. 266, § 10, emerg. eff. June 5, 1975; Laws 1981, c. 51, § 1, emerg. eff. April 13, 1981; Laws 1982, c. 151, § 1, emerg. eff. April 12, 1982; Amended by Laws 1997, c. 72, § 2, eff. November 01,1997 (superseded document available); Amended by Laws 1997, c. 133, § 84, eff. July 01,1997 (superseded document available); Amended by Laws 1998, c. 364, § 16, emerg. eff. June 08,1998 (superseded document available); Amended by Laws 2000, HB 2711 c. 6. § 32, eff. March 20,2000 (superseded document available); Amended by Laws 2000, SB 1172 c. 363. § 12, eff. June 06,2000 (superseded document available) ; Amended by Laws 2001, SB 181, c. 298 § 4, emerg. eff. May 31, 2001 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 131 . Splitting of Contracts.

Cite as: 61 O.S. § 131 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 31, operative Aug. 1, 1974. Amended by Laws 1979, c. 28, § 2, emerg. eff. April 3, 1979; Amended by Laws 1998, c. 365, § 5, eff. July 01,1998 (superseded document available); Amended by Laws 2000, SB 1172 c. 363. § 13, eff. June 06,2000 (superseded document available).

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 132 . "Repealed by Laws 1983, c. 304, § 182, eff. July 1, 1983."

Cite as: 61 O.S. § 132 (OSCN 2002), Public Competitive Bidding Act of 1974

Historical Data

Repealed by Laws 1983, c. 304, § 182, eff. July 1, 1983.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 133 . Law Governing.

Cite as: 61 O.S. § 133 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 33, operative Aug. 1, 1974.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 134 . Insurance or Bond to be Secured From Carrier Licensed in Oklahoma.

Cite as: 61 O.S. § 134 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1974, c. 298, § 34, operative Aug. 1, 1974. Amended by Laws 1975, c. 266, § 11, emerg. eff. June 5, 1975.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 135 . Public Agencies or Officers Not to Exert Influence in Procuring Particular Bond or Insurance.

Cite as: 61 O.S. § 135 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1975, c. 266, § 12, emerg. eff. June 5, 1975.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 136 . Conflicts with Federal Rules and Regulations - Laws Governing.

Cite as: 61 O.S. § 136 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1975, c. 266, § 13, emerg. eff. June 5, 1975.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 137 . Termination of Contracts on which No Work Has Been Performed.

Cite as: 61 O.S. § 137 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Added by Laws 1992, c. 239, § 6, emerg. eff. May 19, 1992.

Title 61. Public Buildings and Public Works
Public Competitive Bidding Act of 1974

§ 138 . Noncollusion Affidavit Attached To Bid Submitted To School District, County Or Municipality.

Cite as: 61 O.S. § 138 (OSCN 2002), Public Competitive Bidding Act of 1974

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

Laws 1974, c. 43, § 3, emerg. eff. April 13, 1974; Laws 1980, c. 339, § 2, emerg. eff. June 25, 1980. Redesignated from 74 O.S. § 85.24, Laws 1999, c. 289, § 18, eff. July 1, 1999.

Title 62. Public Finance
Chapter 1

§ 182 . Appropriation.

Cite as: 62 O.S. § 182 (OSCN 2002)

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

§ 192.1 . Repealed by Laws 1998, c. 405, § 13, eff. September 1, 1998.

Cite as: 62 O.S. § 192.1 (OSCN 2002)

Historical Data

Laws 1975, c. 193, § 1, emerg. eff. May 23, 1975; Amended by Laws 1998, c. 405, § 13, eff. September 01,1998 (superseded document available) Repealed by Laws 1998, c. 405, § 13, eff. September 1, 1998.

Title 62. Public Finance
Chapter 1

§ 192.3 . Repealed by Laws 1998, c. 405, § 13, eff. November 1, 1998.

Cite as: 62 O.S. § 192.3 (OSCN 2002)

Historical Data

Laws 1975, c. 193, § 3, emerg. eff. May 23, 1975; Amended by Laws 1998, c. 405, § 13, eff. September 01,1998 (superseded document available) Repealed by Laws 1998, c. 405, § 13, eff. November 1, 1998.

Title 62. Public Finance
Chapter 1

§ 193 . Creation of Ad Valorem Reimbursement Fund.

Cite as: 62 O.S. § 193 (OSCN 2002)

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

Added by Laws 1985, c. 15, § 4, emerg. eff. April 11, 1985. Amended by Laws 1985, c. 341, § 2, emerg. eff. July 30, 1985; Laws 1986, c. 223, § 30, emerg. eff. June 9, 1986; Laws 1988, c. 281, § 11, operative July 1, 1988; Laws 1992, c. 396, § 1, emerg. eff. June 11, 1992; Laws 1993, c. 273, § 1, emerg. eff. May 27, 1993; Amended by Laws 1998, c. 405, § 1, eff. September 01,1998 (superseded document available); Amended by Laws 1999, S.B. 316 c. 390, § 3, emerg. eff. June 08,1999 (superseded document available); Amended by Laws 2000, HB 2061 c. 255. § 3, eff. January 01,2001 (superseded document available).

Title 62. Public Finance
Chapter 1

§ 194 . Creation of State Land Reimbursement Fund.

Cite as: 62 O.S. § 194 (OSCN 2002)

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

Added by Laws 1988, c. 82, § 1, operative July 1, 1988. Amended by Laws 1993, c. 260, § 27, operative July 1, 1993.

Title 62. Public Finance
Chapter 2

§ 310.1c . County Purchasing Officers - Designation - Power and Duties - Bond - Encumbrance of County Highway Funds - Limitations.

Cite as: 62 O.S. § 310.1c (OSCN 2002)

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

Amended by Laws 1982, c. 249, § 13.

Title 62. Public Finance
Chapter 2

§ 310.2 . Record of Appropriations - Charges - Approval of Claims - Indebtedness in Excess of Appropriation - Authority to Incur Indebtedness.

Cite as: 62 O.S. § 310.2 (OSCN 2002)

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

Laws 1947, p. 391, § 2; Laws 1977, c. 75, § 5, operative July 1, 1977; Laws 1979, c. 30, § 97, emerg. eff. April 6, 1979; Laws 1980, c. 126, § 4, emerg. eff. April 10, 1980.

Title 62. Public Finance
Chapter 2

§ 310.3 . Removal from Office for Exceeding Appropriation.

Cite as: 62 O.S. § 310.3 (OSCN 2002)

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

Laws 1947, p. 391, § 3; Laws 1977, c. 75, § 6, operative July 1, 1977.

Title 62. Public Finance
Chapter 2

§ 310.4 . Unexpended Balances of Fiscal Year Available Until September 30th - Notice to Present Claims.

Cite as: 62 O.S. § 310.4 (OSCN 2002)

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

Laws 1947, p. 391, § 4; Laws 1977, c. 75, § 7, operative July 1, 1977; Laws 1993 c. 318, § 1, emerg. eff. June 7, 1993.

Title 62. Public Finance
Chapter 2

§ 310.5 . Fund Balance Reserved for Unencumbered Balances of Appropriations.

Cite as: 62 O.S. § 310.5 (OSCN 2002)

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

Amended by Laws 1988, c. 90, § 3, operative July 1, 1988.

Title 62. Public Finance
Chapter 2

§ 310.8 . Blanket Purchase Orders.

Cite as: 62 O.S. § 310.8 (OSCN 2002)

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

Amended by Laws 1982, c. 249, § 14; Laws 1983, c. 205, § 3, emerg. eff. June 16, 1983; Laws 1988, c. 90, § 4, operative July 1, 1988; Laws 1989, c. 286, § 6, operative July 1, 1989.

Title 62. Public Finance
Chapter 2

§ 310.9 . Invoices of Architects, Contractors, Engineers or Suppliers of Materials of $2000.00 or More - Sworn Statement.

Cite as: 62 O.S. § 310.9 (OSCN 2002)

A. Except as provided in subsections B and C of this section, on every invoice submitted to any county or political subdivision of the state, for payment of an architect, contractor, engineer or supplier of materials of One Thousand Dollars ($1,000.00) 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 and notarized affidavit in substantial form as provided by 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 and shall be in lieu of all individual affidavits for each invoice submitted in relation to such contract or contracts as required in subsection A of this section.

C. In lieu of the affidavit required in subsection A of this section, the following procedures may be used:

1. A purchase order issued by a county or a political subdivision of the state shall require the signature of the vendor and include a notice to the vendor that the vendor's submission of the signed invoice or acceptance of payment pursuant to the purchase constitutes a statement by the vendor that:

a. the invoice or claim is true and correct,

b. the work, services or materials as shown by the invoice or claim have been completed or supplied in accordance with the plans, specifications, orders or requests furnished the vendor, and

c. the vendor has made no payment, directly or indirectly, to any elected official, officer or employee of this state or any county or political subdivision of the state, of money or any other thing of value to obtain payment;

2. Any vendor who submits the signed invoice or accepts payment pursuant to a purchase order containing the notice provided for in paragraph 1 of this subsection shall be deemed to adopt and affirm the statement contained in the notice unless the vendor states on the invoice that the statement is incorrect in whole or in part; and

3. The county or political subdivision may recover from the vendor the full amount paid pursuant to the purchase order if the statement adopted and affirmed by the vendor is false.

Historical Data

Added by Laws 1980, c. 126, § 9, emerg. eff. April 10, 1980. Amended by Laws 1990, c. 305, § 1, eff. Nov. 1, 1990; Laws 1991, c. 293, § 3, emerg. eff. May 30, 1991; Laws 1993, c. 318, § 2, emerg. eff. June 7, 1993; Laws 1995, c. 205, § 1, eff. July 1, 1995.

Laws 1990, c. 221, § 2 repealed by Laws 1991, c. 293, § 8, emerg. eff. May 30, 1991; Amended by Laws 1997, c. 115, § 1, eff. November 01,1997 (superseded document available); Amended by Laws 1998, c. 365, § 6, eff. July 01,1998 (superseded document available).

Title 62. Public Finance
Chapter 2

§ 331 . Budgetary Accounting.

Cite as: 62 O.S. § 331 (OSCN 2002)

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.

Second. Repealed. Laws 1953, p. 445, Section 55.

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.

Title 62. Public Finance
Chapter 2

§ 333 . Surplus in Building Fund - Refund to Taxpayers.

Cite as: 62 O.S. § 333 (OSCN 2002)

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.

Title 62. Public Finance
Chapter 2

§ 335 . Money Received From Lease, Sale or Rental - Disposition of.

Cite as: 62 O.S. § 335 (OSCN 2002)

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.

Title 62. Public Finance
Chapter 2

§ 348.1 . Authorized Investments - Disposition of Income.

Cite as: 62 O.S. § 348.1 (OSCN 2002)

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

Laws 1943, p. 144, § 1, emerg. eff. Feb. 26, 1943; Laws 1955, p. 347, § 1, emerg. eff. Feb. 8, 1955; Laws 1955, p. 347, § 1, emerg. eff. May 23, 1955; Laws 1963, c. 49, § 1, emerg. eff. May 2, 1963; Laws 1967, c. 356, § 1, emerg. eff. May 18, 1967; Laws 1970, c. 310, § 1, emerg. eff. April 23, 1970; Laws 1971, c. 69, § 1, emerg. eff. April 12, 1971; Laws 1974, c. 120, § 1, emerg. eff. May 1, 1974; Laws 1983, c. 141, § 1, emerg. eff. May 23, 1983; Laws 1984, c. 12, § 1, eff. Nov. 1, 1984; Laws 1988, c. 319, § 13, eff. Sept. 30, 1988; Laws 1991, c. 124, § 20, eff. July 1, 1991; Laws 1992, c. 211, § 10, eff. July 1, 1992; Amended by Laws 1999, 1251 c. 327. § 3, emerg. eff. July 01,1999 (superseded document available).

Title 62. Public Finance
Chapter 2

§ 371 . Contract with Members - Making of Contract

Cite as: 62 O.S. § 371 (OSCN 2002)

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 50l(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

R.L. 1910, § 6776. Amended by Laws 1971, c. 268, § 1, emerg. eff. June 17, 1971; Laws 1987, c. 102, § 1, emerg. eff. May 22, 1987; Laws 1989, c. 131, § 4, eff. Nov. 1, 1989; Laws 1992, c. 394, § 1, emerg. eff. June 10, 1992; Laws 1995, c. 118, § 2, eff. Nov. 1, 1995; Laws 1996, c. 341, § 3, eff. Nov. 1, 1996; Amended by Laws 1997, c. 39, § 1, eff. November 01,1997 (superseded document available); Amended by Laws 1997, c. 317, § 3, emerg. eff. May 29,1997 (superseded document available); Amended by Laws 1998, c. 365, § 7, eff. July 01,1998 (superseded document available); Amended by Laws 1999, c. 43, § 2, eff. November 01,1999 (superseded document available); Amended by Laws 2001, HB 1214 c. 33 § 56, emerg. eff. April 9, 2001 (superseded document available).

Title 62. Public Finance
Chapter 2

§ 430.1 . Counties, Cities, Towns, and School Districts Authorized to Rent Equipment

---

Cite as: 62 O.S. § 430.1 (OSCN 2002)

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; 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.

Historical Data

Laws 1945, p. 154, § 1; Laws 1949, p. 417, § 1; Laws 1951, p. 169, § 1; Laws 1953, p. 32, § 5; Laws 1968, c. 146, § 1, emerg. eff. April 9, 1968; Laws 1980, c. 126, § 5, emerg. eff. April 10, 1980; Laws 1980, c. 339, § 4, emerg. eff. June 25, 1980; Laws 1990, c. 305, § 2, eff. Nov. 1, 1990; Laws 1991, c. 124, § 24, eff. July 1, 1991; Amended by Laws 1999, c. 149, § 3, eff. July 01,1999 (superseded document available); Amended by Laws 2001, HB 1467, c. 328 § 1, emerg. eff. June 1, 2001 (superseded document available) .

Title 62. Public Finance
Chapter 2

§ 445 . Surplus of Sinking Fund - Transfer.

Cite as: 62 O.S. § 445 (OSCN 2002)

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

Laws 1929, c. 5, p. 4, § 1; Laws 1935, p. 121, § 1; Laws 1943, p. 146, § 1; Laws 1991, c. 124, § 25, eff. July 1, 1991.

Title 62. Public Finance
Chapter 2

§ 461 . Transfers Authorized - Request for Transfer - Approval - Notice.

Cite as: 62 O.S. § 461 (OSCN 2002)

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

Laws 1951, p. 190, § 1; Laws 1980, c. 226, § 5, emerg. eff. May 27, 1980.

Title 62. Public Finance
Chapter 2

§ 462 . System of Checks and Balances - Not Disturbed.

Cite as: 62 O.S. § 462 (OSCN 2002)

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.

Title 62. Public Finance
Chapter 2

§ 471 . Public Funds - Manner of Disbursement.

Cite as: 62 O.S. § 471 (OSCN 2002)

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

Laws 1910-11, c. 80, p. 180, § 1; Laws 1985, c. 82, § 2, eff. Nov. 1, 1985; Laws 1988, c. 90, § 5, operative July 1, 1988; Laws 1988, c. 330, § 13; Laws 1990, c. 221, § 3, operative July 1, 1990; Laws 1993, c. 318, § 8, emerg. eff. June 7, 1993; Amended by Laws 1997, c. 144, § 1, eff. July 01,1997 (superseded document available).

Title 62. Public Finance
Chapter 2

§ 474 . Warrants - How Drawn.

Cite as: 62 O.S. § 474 (OSCN 2002)

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.

Title 62. Public Finance
Chapter 2

§ 475 . Registration - Treasurer's Duty - Effect - Notice of "Funds on Hand" - Interest.

Cite as: 62 O.S. § 475 (OSCN 2002)

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 of a registrar or transfer agent to effect the transfer of ownership or change of payee of any certificate of indebtedness or bonds issued by such 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

Laws 1910-11, c. 80, p. 181, § 5; Laws 1945, p. 222, § 1, emerg. eff. April 28, 1945; Laws 1959, p. 256, § 1, emerg. eff. March 25, 1959; Laws 1967, c. 214, § 2, emerg. eff. May 1, 1967; Laws 1983, c. 170, § 56, eff. July 1, 1983; Laws 1985, c. 82, § 3, eff. Nov. 1, 1985; Laws 1988, c. 90, § 6, operative July 1, 1988.

Title 62. Public Finance
Chapter 3

§ 555 . Lost or Destroyed Warrants or Vouchers - Second or Duplicate - Affidavit - Bond - Records.

Cite as: 62 O.S. § 555 (OSCN 2002)

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

Amended by Laws 1982, c. 39, § 2, emerg. eff. March 26, 1982.

Laws 1985, c. 348, § 7, emerg. eff. July 30, 1985; Laws 1990, c. 221, § 4, operative July 1, 1990; Laws 1991, c. 124, § 29, eff. July 1, 1991; Amended by Laws 1997, c. 144, § 2, eff. July 01,1997 (superseded document available).

Title 62. Public Finance
Chapter 4
Uniform Facsimile Signature of Public Officials Act

§ 601 . Definitions.

Cite as: 62 O.S. § 601 (OSCN 2002), Uniform Facsimile Signature of Public Officials Act

---

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.

Title 62. Public Finance
Chapter 4
Uniform Facsimile Signature of Public Officials Act

§ 602 . Facsimile Signature Authorized After Manual Signature Certified - One Manual Signature Required.

Cite as: 62 O.S. § 602 (OSCN 2002), Uniform Facsimile Signature of Public Officials Act

---

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

Laws 1959, p. 258, § 2; Laws 1991, c. 124, § 30, eff. July 1, 1991.

Title 62. Public Finance
Chapter 4
Uniform Facsimile Signature of Public Officials Act

§ 603 . Facsimile Seal Authorized.

Cite as: 62 O.S. § 603 (OSCN 2002), Uniform Facsimile Signature of Public Officials Act

---

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.

Title 62. Public Finance
Chapter 4
Uniform Facsimile Signature of Public Officials Act

§ 604 . Use of Facsimile Signature or Seal With Intent to Defraud, a Felony.

Cite as: 62 O.S. § 604 (OSCN 2002), Uniform Facsimile Signature of Public Officials Act

---

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

Laws 1959, p. 258, § 4; Amended by Laws 1997, c. 133. § 520, 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), § 378, emerg. eff. July 1, 1999 (superseded document available).

Title 62. Public Finance
Chapter 4
Uniform Facsimile Signature of Public Officials Act

§ 605 . Construction.

Cite as: 62 O.S. § 605 (OSCN 2002), Uniform Facsimile Signature of Public Officials Act

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.

Title 62. Public Finance
Chapter 4
Uniform Facsimile Signature of Public Officials Act

§ 606 . Citation of Act.

Cite as: 62 O.S. § 606 (OSCN 2002), Uniform Facsimile Signature of Public Officials Act

This act may be cited as the Uniform Facsimile Signature of Public Officials Act.

Historical Data

Laws 1959, p. 259, § 6.

Title 62. Public Finance
Chapter 5
Local Industrial Development Act

§ 662 . Advertisement for Bids - Meetings and Records of Trustees - Open to Public.

Cite as: 62 O.S. § 662 (OSCN 2002), Local Industrial Development Act

---

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

Laws 1961, p. 475, § 12; Laws 1991, c. 124, § 31, eff. July 1, 1991.

Title 63. Public Health and Safety
Chapter 1
Public Health Code
Article Article 2

§ 1-204 . County Superintendent of Health - Powers and Duties.

Cite as: 63 O.S. § 1-204 (OSCN 2002), Public Health Code

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.

Title 63. Public Health and Safety
Chapter 24
Oklahoma Civil Defense and Emergency Resources Management Act of 1967

§ 683.3 . Creation of Oklahoma Commission on Volunteerism - Members - Meetings.

Cite as: 63 O.S. § 683.3 (OSCN 2002), Oklahoma Civil Defense and Emergency Resources Management Act of 1967

As used in the Oklahoma Civil Defense and Emergency Resources Management Act:

1. "Civil defense" means the preparation for and the carrying out of all emergency functions, other than functions for which the military services are primarily responsible, by organized and trained volunteer civilian persons, who will extend existent governmental functions and provide other necessary nongovernmental functions, to prevent, minimize and repair injury and damage resulting from enemy attack, sabotage, or other hostile action, or disasters caused by fire, flood, tornado, earthquake, or other causes 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 services, police services, medical and health services, rescue, engineering, air raid warning services, communications, radiological, chemical and other special weapons of defense, evacuations of persons from stricken areas, emergency welfare services (civilian war aid), emergency transportation, existing or properly assigned functions of plant protection, integration of industry emergency plans into civil defense plans, assistance to private and public utility companies in the temporary restoration of public utility services, and other functions related to civilian protection, together with all other activities necessary or incidental to the preparation for and carrying out of the emergency functions;

2. "Emergency Resources Management Plan" means that plan which sets forth the organization, administration and functions for the civil defense emergency resources management by the state government of essential resources and economic stabilization within the state. Such plan shall provide an emergency organization and emergency administrative policies and procedures for the conservation, allocation, distribution, and use of essential resources available to the state following a civil defense emergency such as an attack upon the United States. The Emergency Resources Management Plan shall be supplemental to the national plan for emergency preparedness adopted by the President of the United States, and shall become operative upon the establishment of a civil defense emergency. To the extent that the federal government is either incapable of or not prepared to conduct its emergency resources management program, the state plan will substitute for and replace the federal program until such time as the federal program becomes effective in the state;

3. "Civil defense emergency" means any state of emergency caused by enemy attack upon the United States or a state of emergency declared by the President of the United States or the Governor of Oklahoma upon the occurrence of an attack upon the United States or when such attack is imminent or when an emergency is caused by a disaster. A civil defense emergency terminates upon declaration of the Governor of Oklahoma or concurrent resolution of the Oklahoma Legislature to such effect, or at the end of thirty (30) days if not renewed by the Governor or the Legislature, with the following exception: A proclamation of the Governor establishing a civil defense emergency, when an enemy attack upon the United States is imminent, shall not be issued on a legislative day when the Oklahoma Legislature is in session without first being approved by concurrent resolution of the Legislature. A proclamation of the Governor terminating a civil defense emergency for an enemy attack upon the United States shall not be issued during the time that the Oklahoma Legislature is in session without first being approved by concurrent resolution of the Legislature;

4. "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;

5. "Enemy Attack" means an actual attack by a foreign nation by hostile air raids, or other forms of warfare upon this state or any other state or territory of the United States;

6. "Hazard mitigation" means any cost-effective measure which will reduce or eliminate the effects of a natural disaster;

7. "Local organization for civil defense" means an organization created in accordance with the provisions of the Oklahoma Civil Defense and Emergency Resources Management Act by state or local authority to perform local civil defense functions;

8. "Mobile support units" means an organization for civil defense created in accordance with the provisions of the Oklahoma Civil Defense and Emergency Resources Management Act by state or local authority to be dispatched by the Governor to supplement local organizations for civil defense in a stricken area;

9. "Natural disaster" means any natural catastrophe, including, but not limited to, a tornado, 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

10. "Political subdivision" shall mean any county, city, town or municipal corporation of the State of Oklahoma.

Historical Data

Laws 1967, c. 33, § 3, emerg. eff. Feb. 14, 1967; Laws 1976, c. 135, § 2, emerg. eff. May 24, 1976; Laws 1979, c. 50, § 1, eff. July 1, 1979; Amended by Laws 1999, c. 57, § 3, eff. July 01,1999 (superseded document available).

Title 63. Public Health and Safety
Chapter 24
Oklahoma Civil Defense and Emergency Resources Management Act of 1967

§ 683.11 . Local Civil Defense Organizations - Functions - Contracts.

Cite as: 63 O.S. § 683.11 (OSCN 2002), Oklahoma Civil Defense and Emergency Resources Management Act of 1967

(a) Each political subdivision of this state is hereby authorized and directed to establish a local organization for civil defense in accordance with the state civil defense plan and program. Such political subdivision may confer or authorize the conferring upon members of the auxiliary police the powers of police officers, subject to such restrictions as shall be imposed. Each local organization for civil defense shall have a Director who shall be appointed by the executive officer or governing body of the political subdivision, and who shall have direct responsibility for the organization, administration, and operation of such local organization for civil defense, subject to the direction and control of such executive officer or governing body. Each local organization for civil defense shall perform civil defense 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.

(b) In carrying out the provisions of this act each political subdivision, in which any disaster as described in Section 3 of this act occurs, shall have 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

Laws 1967, c. 33, § 11, emerg. eff. Feb. 14, 1967.

Title 63. Public Health and Safety
Chapter 24
Oklahoma Civil Defense and Emergency Resources Management Act of 1967

§ 683.12 . Mutual Aid Arrangements.

Cite as: 63 O.S. § 683.12 (OSCN 2002), Oklahoma Civil Defense and Emergency Resources Management Act of 1967

(a) The Director of each local organization for civil defense may, in collaboration with other public and private agencies within this state, develop or cause to be developed mutual aid arrangements for reciprocal civil defense aid and assistance in case of disaster too great to be dealt with unassisted. Such arrangements shall be consistent with the state civil defense plan and program, and in time of emergency it shall be the duty of each local organization for civil defense to render assistance in accordance with the provisions of such mutual aid arrangements.

(b) The Director of each local organization for civil defense may, subject to the approval of the Governor, enter into mutual aid arrangements with civil defense agencies or organizations in other border states for reciprocal civil defense aid and assistance in case of disaster too great to be dealt with unassisted.

Historical Data

Laws 1967, c. 33, § 12, emerg. eff. Feb. 14, 1967.

Title 63. Public Health and Safety
Chapter 37

§ 937 . County Medical Examiners-Qualifications-Appointment of Nonresident.

Cite as: 63 O.S. § 937 (OSCN 2002)

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

Laws 1961, p. 605, § 7; Laws 1963, c. 302, § 1; Laws 1965, c. 258, § 1, emerg. eff. June 21, 1965; Laws 1972, c. 246, § 6, emerg. eff. April 7, 1972.

Title 63. Public Health and Safety
Chapter 40
Oklahoma Housing Authorities Act

§ 1066 . Tax Exemption and Payments in Lieu of Taxes.

Cite as: 63 O.S. § 1066 (OSCN 2002), Oklahoma Housing Authorities Act

---

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

Laws 1965, c. 251, § 16; Laws 1969, c. 341, § 1, emerg. eff. May 8, 1969.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4001 . Oklahoma Vessel and Motor Registration Act.

Cite as: 63 O.S. § 4001 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

Sections 4002 through 4043 of this title shall be known and may be cited as the "Oklahoma Vessel and Motor Registration Act".

Historical Data

Added by Laws 1989, c. 346, § 1, eff. Jan 1, 1990. Amended by Laws 1990, c. 304, § 1, emerg. eff. May 30, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4002 . Terms Defined.

Cite as: 63 O.S. § 4002 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

As used in the Oklahoma Vessel and Motor Registration Act, Section 4002 et seq. of this title:

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 the Oklahoma Tax Commission;

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 his 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, 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, 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 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 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;

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 except any waters which are owned by a municipality; provided, such phrase shall not mean or include any lake the waters of which are entirely owned by a private person or persons, and to which the public is not permitted access, and which is not a part of the navigable waters of the United States; and provided further such phrase shall not include any lake of one hundred (100) acres or less.

Historical Data

Added by Laws 1989, c. 346, § 2, eff. Jan. 1, 1990. Amended by Laws 1990, c. 304, § 2, emerg. eff. May 30, 1990; Laws 1992, c. 284, § 1, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4003 . Title Requirement.

Cite as: 63 O.S. § 4003 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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

Laws 1989, c. 346, § 3, eff. Jan. 1, 1990; Laws 1992, c. 284, § 2, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4004 . Administration of Oklahoma Vessel and Motor Registration Act - Promulgation of Rules - Authority.

Cite as: 63 O.S. § 4004 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Laws 1989, c. 346, § 4, eff. Jan. 1, 1990; Laws 1992, c. 284, § 3, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4005 . Exemptions from Act.

Cite as: 63 O.S. § 4005 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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

Added by Laws 1989, c. 346, § 5, eff. Jan. 1, 1990. Amended by Laws 1990, c. 304, § 3, emerg. eff. May 30, 1990; Laws 1992, c. 284, § 4, eff. Jan. 1, 1993; Laws 1993, c. 321, § 1, emerg. eff. June 7, 1993; Laws 1994, c. 152, § 1, eff. July 1, 1994.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4006 . Authority and Duty to Use Motor License Agents.

Cite as: 63 O.S. § 4006 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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

Added by Laws 1989, c. 346, § 6, eff. Jan. 1, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4007 . Confidential and Privileged Nature of Information.

Cite as: 63 O.S. § 4007 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Laws 1989, c. 346, § 7, eff. Jan. 1, 1990; Laws 1992, c. 284, § 5, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4008 . Certificate of Title - Application.

Cite as: 63 O.S. § 4008 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Laws 1989, c. 346, § 8, eff. Jan. 1, 1990; Laws 1992, c. 284, § 6, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4009 . Certificate of Title for Vessel and/or Outboard Motor.

Cite as: 63 O.S. § 4009 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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

Laws 1989, c. 346, § 9, eff. Jan. 1, 1990; Laws 1992, c. 284, § 7, eff. Jan. 1, 1993; Amended by Laws 1997, c. 146. § 8, eff. November 01, 1997(superseded document available); Amended by Laws 1999, HB 1324 c. 332. § 1, eff. November 01,1999 (superseded document available).

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4009.1 . Outboard Motors - Serial Numbers.

Cite as: 63 O.S. § 4009.1 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1999, c. 332, § 6, eff. Nov. 1, 1999.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4010 . Repealed by Laws 1992, c. 284, § 59, eff. Jan. 1, 1993.

Cite as: 63 O.S. § 4010 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

Historical Data

Repealed by Laws 1992, c. 284, § 59, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4011 . Repealed by Laws 1992, c. 284, § 59, eff. Jan. 1, 1993.

Cite as: 63 O.S. § 4011 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

Historical Data

Repealed by Laws 1992, c. 284, § 59, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4012 . Sale or Transfer of Ownership of Vessel or Motor.

Cite as: 63 O.S. § 4012 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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

Laws 1989, c. 346, § 12, eff. Jan. 1, 1990; Laws 1992, c. 284, § 8, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4013 . Perfection of Security Interest.

Cite as: 63 O.S. § 4013 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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

Added by Laws 1989, c. 346, § 13, eff. Jan. 1, 1990. Amended by Laws 1992, c. 284, § 9, eff. Jan. 1, 1993; Laws 1996, c. 337, § 1, eff. July 1, 1996; Amended by Laws 2000, SB 1519 c. 371. § 179, eff. July 01,2000 (superseded document available).

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4014 . Perfection of Security Interest.

Cite as: 63 O.S. § 4014 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 14, eff. Jan. 1, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4015 . Perfection of Security Interest.

Cite as: 63 O.S. § 4015 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Laws 1989, c. 346, § 15, eff. Jan. 1, 1990; Laws 1992, c. 284, § 10, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4016 . Information Required with Application for Registration - Issuance of Certificate of Registration - Availability of Dealer's Bill of Sale.

Cite as: 63 O.S. § 4016 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Laws 1989, c. 346, § 16, eff. Jan. 1, 1990; Laws 1992, c. 284, § 11, eff. Jan. 1, 1993; Amended by Laws 1997, c. 146, § 9, eff. November 01,1997 (superseded document available); Amended by Laws 1999, 1324 c. 332. § 2, eff. November 01,1999 (superseded document available).

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4017 . Information Required with Application for Registration of Outboard Motors in Excess of 10 Horsepower.

Cite as: 63 O.S. § 4017 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Laws 1989, c. 346, § 17, eff. Jan. 1, 1990; Laws 1992, c. 284, § 12, eff. Jan. 1, 1993; Amended by Laws 1997, c. 146, § 10, eff. November 01,1997 (superseded document available); Amended by Laws 1999, 1324 c. 332. § 3, eff. November 01,1999 (superseded document available).

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4018 . Registration Requirements for Member of Armed Forces and Spouses.

Cite as: 63 O.S. § 4018 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 18, eff. Jan. 1, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4019 . Registration Fees.

Cite as: 63 O.S. § 4019 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

A.

1. 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

Added by Laws 1989, c. 346, § 19, eff. Jan. 1, 1990. Amended by Laws 1990, c. 304, § 4, emerg. eff. May 30, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4020 . Notice to Register - Registration by Mail.

Cite as: 63 O.S. § 4020 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 20, eff. Jan. 1, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4021 . Fees Required with Application.

Cite as: 63 O.S. § 4021 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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

Added by Laws 1989, c. 346, § 21, eff. Jan. 1, 1990; Amended by Laws 1999, 1324 c. 332. § 4, eff. November 01,1999 (superseded document available); Amended by Laws 2000, HB 2711 c. 6. § 14, eff. March 20,2000 (superseded document available).

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4022 . Additional Fee for Application for Registration Made Directly to Commission or Motor Vehicle Agent.

Cite as: 63 O.S. § 4022 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 22, eff. Jan. 1, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4023 . Purpose of Registration Fees.

Cite as: 63 O.S. § 4023 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 23, eff. Jan. 1, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4024 . Registration of New Vessels or New Motors - Penalty for Failure to Register.

Cite as: 63 O.S. § 4024 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 24, eff. Jan. 1, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4025 . Payment of Fees and Taxes - Dishonored Checks and Canceled Instruments - Fees and Penalties.

Cite as: 63 O.S. § 4025 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 25, eff. Jan. 1, 1990; Amended by Laws 1997, c. 294, § 7, eff. July 01,1997 (superseded document available).

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4026 . Repossession of Vessel or Motor for Delinquent Registration.

Cite as: 63 O.S. § 4026 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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

Added by Laws 1989, c. 346, § 26, eff. Jan. 1, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4027 . Fees and Penalties as First Liens - Seizure.

Cite as: 63 O.S. § 4027 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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

Added by Laws 1989, c. 346, § 27, eff. Jan. 1, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4028 . Apportionment of Titling and Registration Fees, Taxes and Penalties.

Cite as: 63 O.S. § 4028 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Laws 1989, c. 346, § 28, eff. Jan. 1, 1990; Laws 1992, c. 284, § 13, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4029 . Refusal to Issue Certificate or Register - Notice and Hearing to Revoke Certificate of Title and Registration.

Cite as: 63 O.S. § 4029 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Laws 1989, c. 346, § 29, eff. Jan. 1, 1990; Laws 1992, c. 284, § 14, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4030 . Display of Permanent Number Assigned by Oklahoma Tax Commission - Exemptions.

Cite as: 63 O.S. § 4030 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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 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.

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.

Historical Data

Added by Laws 1989, c. 346, § 30, eff. Jan. 1, 1990. Amended by Laws 1990, c. 304, § 5, emerg. eff. May 30, 1990; Laws 1992, c. 284, § 15, eff. Jan. 1, 1993; Laws 1994, c. 152, § 2, eff. July 1, 1994; Amended by Laws 1997, c. 199, § 1, eff. November 01,1997 (superseded document available); Amended by Laws 1999, 1324 c. 332. § 5, eff. November 01,1999 (superseded document available).

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4031 . Record of Boat Livery - Equipment Required.

Cite as: 63 O.S. § 4031 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Laws 1989, c. 346, § 31, eff. Jan. 1, 1990; Laws 1992, c. 284, § 16, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4032 . Unlawful Acts - Penalties for Violations.

Cite as: 63 O.S. § 4032 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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 him 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 his 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;

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; or

8. alter or in any manner change a permanent number issued for a vessel under the laws of this state or any other state.

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

Laws 1989, c. 346, § 32, eff. Jan. 1, 1990; Laws 1992, c. 284, § 17, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4033 . Licensure Requirement - Issuance of License - Application - Posting of License.

Cite as: 63 O.S. § 4033 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 33, eff. Nov. 1, 1989. Amended by Laws 1990, c. 304, § 6, emerg. eff. May 30, 1990; Laws 1992, c. 284, § 18, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4034 . Schedule of License Fees.

Cite as: 63 O.S. § 4034 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Laws 1989, c. 346, § 34, eff. Nov. 1, 1989; Laws 1992, c. 284, § 19, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4035 . Demonstration Permits for Vessels and Motors - Display - Dealer Operation of Vessel - Record.

Cite as: 63 O.S. § 4035 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 35, eff. Nov. 1, 1989. Amended by Laws 1990, c. 304, § 7, emerg. eff. May 30, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4035.1 . Manufacturer's Testing Permits.

Cite as: 63 O.S. § 4035.1 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1991, c. 126, § 6, emerg. eff. April 29, 1991.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4036 . Expiration of Registration on Used Vessel or Motor in Possession of Dealer - Procedure upon Sale or Transfer of Ownership of Used Vessel or Motor.

Cite as: 63 O.S. § 4036 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 36, eff. Nov. 1, 1989. Amended by Laws 1990, c. 304, § 8, emerg. eff. May 30, 1990; Laws 1992, c. 284, § 20, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4037 . Subjects Covered by Dealer Agreement - Restrictions.

Cite as: 63 O.S. § 4037 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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

Added by Laws 1989, c. 346, § 37, emerg. eff. June 3, 1989. Amended by Laws 1990, c. 304, § 9, emerg. eff. May 30, 1990; Laws 1993, c. 321, § 2, emerg. eff. June 7, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4037.1 . Establishment of New Motor Dealership or Relocation of Existing Vessel or Motor Dealership.

Cite as: 63 O.S. § 4037.1 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1990, c. 304, § 11, emerg. eff. May 30, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4037.2 . Considerations when Determining Establishment of Good Cause.

Cite as: 63 O.S. § 4037.2 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1990, c. 304, § 12, emerg. eff. May 30, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4038 . Designated Successor of Deceased or Incapacitated New Vessel Dealer - Succession.

Cite as: 63 O.S. § 4038 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 38, emerg. eff. June 3, 1989.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4039 . Continuation of Sales after Termination of Dealer Agreement by Manufacturer.

Cite as: 63 O.S. § 4039 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 39, emerg. eff. June 3, 1989.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4039.1 . Docking of Vessels for Sale at Marina.

Cite as: 63 O.S. § 4039.1 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1991, c. 126, § 7, emerg. eff. April 29, 1991. Amended by Laws 1992, c. 284, § 21, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4040 . Unlawful to be Broker - Broker Defined.

Cite as: 63 O.S. § 4040 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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 vessel or new motor, and who is not:

1. A new vessel or new 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 he is the owner of the new vessel or new motor which is the object of the brokering transaction.

Historical Data

Added by Laws 1989, c. 346, § 40, eff. Jan. 1,1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4041 . Denial of Application, Revocation or Suspension of License, or Imposition of Fines - Grounds.

Cite as: 63 O.S. § 4041 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 41, eff. Jan. 1, 1990. Amended by Laws 1990, c. 304, § 10, emerg. eff. May 30, 1990; Laws 1992, c. 284, § 22, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4042 . Denial of Application for License, Suspension or Revocation of License, or Imposition of Fine - Hearing.

Cite as: 63 O.S. § 4042 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Added by Laws 1989, c. 346, § 42, eff. Jan. 1, 1990.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4043 . Authority to Institute Injunctive Actions.

Cite as: 63 O.S. § 4043 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

---

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

Laws 1989, c. 346, § 43, eff. Jan. 1, 1990; Laws 1992, c. 284, § 23, eff. Jan. 1, 1993.

Title 63. Public Health and Safety
Chapter 70
Oklahoma Vessel and Motor Registration Act

§ 4044 . Procedure for Issuance of Permits for Displays and Sales of New Vessels or Motors.

Cite as: 63 O.S. § 4044 (OSCN 2002), Oklahoma Vessel and Motor Registration Act

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.

Historical Data

Added by Laws 1990, c. 315, § 6, eff. July 1, 1990. Amended by Laws 1992, c. 284, § 24, eff. Jan. 1, 1993; Laws 1993, c. 321, § 3, emerg. eff. June 7, 1993; Amended by Laws 1997, c. 55, § 1, eff. November 01,1997 (superseded document available).

Title 64. Public Lands
Chapter 1

§ 153.1 . Recordation of Instruments - Fees.

Cite as: 64 O.S. § 153.1 (OSCN 2002)

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

Laws 1965, c. 418, § 1, emerg. eff. July 7, 1965.

Title 68. Revenue and Taxation
Chapter 1
Unfair Cigarette and Tobacco Products Sales Act
Article Article 3A

§ 331 . Sales by a Wholesaler to a Sub-Jobber.

Cite as: 68 O.S. § 331 (OSCN 2002), Unfair Cigarette and Tobacco Products Sales Act

---

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

Laws 1949, p. 109, § 6, emerg. eff. May 31, 1949. Renumbered from Title 15, § 599.6 by Laws 1981, c. 211, § 7, emerg. eff. June 1, 1981.

Title 68. Revenue and Taxation
Chapter 1
Franchise Tax Code
Article Article 12

§ 1211 . Duplicate Instruments Required to be Filed with Tax Commission before Filing with County Clerks.

Cite as: 68 O.S. § 1211 (OSCN 2002), Franchise Tax Code

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

Amended by Laws 1985, c. 182, § 7, emerg. eff. June 20, 1985.

Title 68. Revenue and Taxation
Chapter 1
Sales Tax Code
Article Article 13

§ 1354 . Tax Levy - Rate - Sales Subject to Tax

Cite as: 68 O.S. § 1354 (OSCN 2002), Sales Tax Code

A. There is hereby levied upon all sales, not otherwise exempted in the Oklahoma Sales Tax Code, Section 1350 et seq. of this title, 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 and those specifically exempt pursuant to the provisions 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

c. 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

Added by Laws 1981, c. 313, § 2, emerg. eff. June 29, 1981. Amended by Laws 1984, c. 2, § 2, emerg. eff. Feb. 15, 1984; Laws 1985, c. 179, § 86, eff. July 1, 1985; Laws 1985, c. 356, § 13, emerg. eff. July 30, 1985; Laws 1987, c. 113, § 16, eff. June 1, 1987; Laws 1988, c. 142, § 1, emerg. eff. April 25, 1988; Laws 1988, c. 192, § 1, operative July 1, 1988; Laws 1989, 1st Ex.Sess., c. 2, § 101, eff. Feb. 1, 1990; Laws 1990, c. 280, § 1, emerg. eff. May 25, 1990; Laws 1991, c. 342, § 14, emerg. eff. June 15, 1991; Laws 1992, c. 175, § 1, emerg. eff. May 6, 1992; Laws 1992, c. 383, § 1, emerg. eff. June 9, 1992; Laws 1994, c. 278, § 13, eff. Sept. 1, 1994; Amended by Laws 1997, c. 252, § 1, emerg. eff. May 23,1997 (superseded document available); Amended by Laws 1998, c. 301, § 4, eff. November 1, 1998 (superseded document available); Amended by Laws 1999, S.B. 316 c. 390. § 7, emerg. eff. June 8, 1999 (superseded document available); Amended by Laws 2001, HB 1081, c. 153 § 7, eff. July 1, 2001 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Sales Tax Code
Article Article 13

§ 1370 . Tax on Gross Receipts from Sales or Services in County - Exemptions - Purpose - Duration - Creation of County Sales Tax Revolving Fund

---

Cite as: 68 O.S. § 1370 (OSCN 2002), Sales Tax Code

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. All items that are exempt from the state sales tax shall be exempt from any sales tax levied by a county.

C. 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, 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; provided, if any portion of the revenue from a tax levied pursuant to the provisions of this section is to be used for fire departments or fire protection services in the county, the specific fire departments to which revenues from the tax will be allocated and the percentage or amount to be allocated to each fire department shall be specified in the instrument calling for the special election and in the ballot title. 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.

D. 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 subsection A of this section.

E. 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. 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

Added by Laws 1983, c. 8, § 2, eff. Jan. 1, 1984. Amended by Laws 1983, c. 275, § 9, eff. Jan. 1, 1984; Laws 1985, c. 1, § 1, emerg. eff. Feb. 4, 1985; Laws 1985, c. 167, § 1, emerg. eff. June 18, 1985; Laws 1993, c. 319, § 1, emerg. eff. June 7, 1993; Laws 1994, c. 159, § 1, eff. September 1, 1994; Laws 1994, c. 303, § 1, eff. July 1, 1994; Laws 1996, c. 228, § 1, emerg. eff. May 23, 1996; Amended by Laws 1998, c. 301, § 9, eff. November 1, 1998 (superseded document available); Amended by Laws 2001, SB 348 c. 23 § 1, emerg. eff. April 3, 2001 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Sales Tax Code
Article Article 13

§ 1370.1 . County Sales Tax.

Cite as: 68 O.S. § 1370.1 (OSCN 2002), Sales Tax Code

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

Added by Laws 1987, c. 149, § 2, emerg. eff. June 24, 1987. Amended by Laws 1990, c. 192, § 1, eff. Sept. 1, 1990.

Title 68. Revenue and Taxation
Chapter 1
Sales Tax Code
Article Article 13

§ 1370.2 . County Sales Tax - Conditions.

Cite as: 68 O.S. § 1370.2 (OSCN 2002), Sales Tax Code

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

Added by Laws 1991, 1st Ex. Sess., c. 1, § 5, emerg. eff. Jan. 18, 1991.

Title 68. Revenue and Taxation
Chapter 1
Sales Tax Code
Article Article 13

§ 1370.2A . County Sales Tax with Population More than 300,000 - Conditions.

Cite as: 68 O.S. § 1370.2A (OSCN 2002), Sales Tax Code

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

Added by Laws 1994, c. 1, § 1, emerg. eff. Feb. 25, 1994. Amended by Laws 1994, c. 7, § 4, emerg. eff. March 29, 1994.

Title 68. Revenue and Taxation
Chapter 1
Sales Tax Code
Article Article 13

§ 1370.3 . Claim for Sales Tax Relief - Inmates not Eligible.

Cite as: 68 O.S. § 1370.3 (OSCN 2002), Sales Tax Code

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 the time such tax was in effect and whose gross household income does not exceed Twelve Thousand Dollars ($12,000.00) per year for each year in which the tax is in effect shall be eligible to file a claim for sales tax relief pursuant to the provisions of this section.

B. 1. Except as otherwise provided in paragraph 2 of this subsection, any inmate in the custody of the Department of Corrections 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.

2. 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

Added by Laws 1991, 1st Ex. Sess., c. 1, § 6, emerg. eff. Jan. 18, 1991. Amended by Laws 1992, c. 287, § 1, eff. Sept. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Sales Tax Code
Article Article 13

§ 1370.4 . County Sales Tax - Conditions.

Cite as: 68 O.S. § 1370.4 (OSCN 2002), Sales Tax Code

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

Added by Laws 1992, c. 287, § 2, eff. Sept. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Sales Tax Code
Article Article 13

§ 1370.5 . County Sales Tax from Sales or Services in County - Conditions.

Cite as: 68 O.S. § 1370.5 (OSCN 2002), Sales Tax Code

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.

Title 68. Revenue and Taxation
Chapter 1
Sales Tax Code
Article Article 13

§ 1370.6 . County Sales Tax - Conditions - Limited-purpose Fund - Terms Defined.

Cite as: 68 O.S. § 1370.6 (OSCN 2002), Sales Tax Code

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

Added by Laws 1993, c. 275, § 15, eff. July 1, 1993.

Title 68. Revenue and Taxation
Chapter 1
Use Tax Code
Article Article 14

§ 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: 68 O.S. § 1411 (OSCN 2002), Use Tax Code

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

Amended by Laws 1984, c. 295, § 1, eff. Jan. 1, 1985; Amended by Laws 1998, c. 301, § 12, eff. January 01,1999 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 19

§ 1905 . Supplemental Instruments or Assignments of Mortgages - Procedure.

Cite as: 68 O.S. § 1905 (OSCN 2002)

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

Added by Laws 1965, c. 31, § 2. Amended by Laws 1996, c. 100, § 1, eff. July 1, 1996.

Title 68. Revenue and Taxation
Chapter 1
Article Article 20

§ 2001 . Return by Manufacturer - Amount of Taxes - Powers of County Assessors - Tax in Lieu of Other Taxes - Complaints as to Tax.

Cite as: 68 O.S. § 2001 (OSCN 2002)

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

Laws 1927, c. 111, p. 173, § 1; Laws 1955, p. 390, § 1; Laws 1965, c. 215, § 1; Laws 1979, c. 30, § 116, emerg. eff. April 6, 1979.

Title 68. Revenue and Taxation
Chapter 1
Article Article 21

§ 2101 . Definitions

Cite as: 68 O.S. § 2101 (OSCN 2002)

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

Laws 1963, c. 361, § 2, eff. July 1, 1963; Recodified from § 21-101 of Title 47 by Laws 1965, c. 215, § 3. Amended by Laws 1981, c. 118, § 27; Laws 1993, c. 366, § 44, eff. September 1, 1993; Amended by Laws 2000, HB 2177 c. 150. § 8, eff. April 28, 2000 (superseded document available); Amended by Laws 2001, HB 1681, c. 243 § 6, eff. November 1, 2001 (superseded document available) .

Title 68. Revenue and Taxation
Chapter 1
Article Article 24

§ 2401 . Repealed by Laws 1988, c. 162, § 165, eff. January 1, 1992 and by Laws 1991, c. 249, § 4, eff. Jan. 1, 1992.

Cite as: 68 O.S. § 2401 (OSCN 2002)

Historical Data

Repealed by Laws 1988, c. 162, § 165, eff. January 1, 1992 and by Laws 1991, c. 249, § 4, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 24

§ 2406 . Repealed by Laws 1988, c. 162, § 165, eff. January 1, 1992 and by Laws 1991, c. 249, § 4, eff. Jan. 1, 1992.

Cite as: 68 O.S. § 2406 (OSCN 2002)

Historical Data

Repealed by Laws 1988, c. 162, § 165, eff. January 1, 1992 and by Laws 1991, c. 249, § 4, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 24

§ 2407 . Repealed by Laws 1988, c. 162, § 165, eff. January 1, 1992 and by Laws 1991, c. 249, § 4, eff. Jan. 1, 1992.

Cite as: 68 O.S. § 2407 (OSCN 2002)

Historical Data

Repealed by Laws 1988, c. 162, § 165, eff. January 1, 1992 and by Laws 1991, c. 249, § 4, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 24

§ 2407.1 . Repealed by Laws 1988, c. 162, § 165, eff. January 1, 1992 and by Laws 1991, c. 249, § 4, eff. Jan. 1, 1992.

Cite as: 68 O.S. § 2407.1 (OSCN 2002)

Historical Data

Repealed by Laws 1988, c. 162, § 165, eff. January 1, 1992 and by Laws 1991, c. 249, § 4, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 24

§ 2483 . Renumbered as § 3002 of this title by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Cite as: 68 O.S. § 2483 (OSCN 2002)

Historical Data

Renumbered as § 3002 of this title by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 24

§ 2485 . Renumbered as § 3004 of this title by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Cite as: 68 O.S. § 2485 (OSCN 2002)

Historical Data

Renumbered as § 3004 of this title by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 24

§ 2486 . Renumbered as § 3006 of this title by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Cite as: 68 O.S. § 2486 (OSCN 2002)

Historical Data

Renumbered as § 3006 of this title by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 24

§ 2488 . Renumbered as § 3008 of this title by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Cite as: 68 O.S. § 2488 (OSCN 2002)

Historical Data

Renumbered as § 3008 of this title by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 27

§ 2701 . Authorization to Tax for Purposes of Municipal Government - Exceptions and Limitations.

Cite as: 68 O.S. § 2701 (OSCN 2002)

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;

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 the 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. 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

Added by Laws 1965, c. 430, § 1, emerg. eff. July 8, 1965. Amended by Laws 1987, c. 213, § 3, operative July 1, 1987; Laws 1995, c. 70, § 1, eff. July 1, 1995; Amended by Laws 1998, c. 301, § 14, eff. November 01,1998 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 27

§ 2705 . Approval of Taxing Ordinance by Voters.

Cite as: 68 O.S. § 2705 (OSCN 2002)

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

Laws 1965, c. 430, § 5, emerg. eff. July 8, 1965. Laws 1967, c. 174, § 1, emerg. eff. May 1, 1967; Laws 1985, c. 179, § 94, operative July 1, 1985.

Title 68. Revenue and Taxation
Chapter 1
Article Article 27

§ 2706 . Provisions as Cumulative.

Cite as: 68 O.S. § 2706 (OSCN 2002)

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

Laws 1965, c. 430, § 6.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2806 . Construction of Real Property.

Cite as: 68 O.S. § 2806 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 6, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2807 . Personal Property.

Cite as: 68 O.S. § 2807 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 7, eff. Jan. 1, 1992. Amended by Laws 1989, c. 24, § 2, eff. Jan. 1, 1992; Laws 1995, c. 19, § 1, eff. July 1, 1995.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2811 . Listing and Assessment of unregistered Manufactured Home - Proof of Registration - Used Manufactured Home for Resale.

Cite as: 68 O.S. § 2811 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 11, eff. Jan. 1, 1992; Amended by Laws 1997, c. 192, § 5, eff. January 01,1998 (superseded document available); Amended by Laws 1998, c. 403, § 4, emerg. eff. June 10,1998 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2814 . Creation of Office of County Assessor in Each County.

Cite as: 68 O.S. § 2814 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 14, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2815 . Oath of County Assessor.

Cite as: 68 O.S. § 2815 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 15, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2820 . Comprehensive Program for Individual Visual Inspection of Taxable Real Property

---

Cite as: 68 O.S. § 2820 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 20, eff. January 1, 1991; Amended by Laws 2001, HB 1203, c. 358 § 18, emerg. eff. June 4, 2001 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2822 . Budget Provision for Visual Inspection of Real Property - Authorization and Levy by County Excise and Budget Board for Visual Inspection Program.

Cite as: 68 O.S. § 2822 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 22, eff. Jan. 1, 1992. Amended by Laws 1992, c. 366, § 1, emerg. eff. June 9, 1992; Laws 1993, c. 273, § 9, emerg. eff. May 27, 1993; Laws 1994, c. 326, § 2, eff. July 1, 1994.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2823 . Cost of Comprehensive Program of Visual Inspections - Apportionment - Statement by County Assessor

---

Cite as: 68 O.S. § 2823 (OSCN 2002)

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. 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

Added by Laws 1988, c. 162, § 23, eff. July 1, 1992. Amended by Laws 1991, c. 249, § 8, eff. July 1, 1992; Laws 1992, c. 208, § 2; Laws 1994, c. 326, § 3, eff. July 1, 1994; Amended by Laws 2001, HB 1203, c. 358 § 20, emerg. eff. June 4, 2001 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2831 . Listing and Assessment of Property - Personal Property - Cattle or Livestock - Tangible Personal Property.

Cite as: 68 O.S. § 2831 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 31, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2832 . Persons Required to List Property for Taxation.

Cite as: 68 O.S. § 2832 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 32, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2836 . List of Taxable Property in County - Meeting with Taxpayers.

Cite as: 68 O.S. § 2836 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 36, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2840 . Preparation, Building and Maintenance of Permanent Records by County Assessor.

Cite as: 68 O.S. § 2840 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 40, eff. Jan. 1, 1992. Amended by Laws 1995, c. 57, § 5, eff. July 1, 1995.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2842 . Form and Balancing of Assessment Roll - Report.

Cite as: 68 O.S. § 2842 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 42, eff. Jan. 1, 1992. Amended by Laws 1989, c. 321, § 11, operative Jan. 1, 1992; Amended by Laws 1998, c. 405, § 6, eff. November 01,1998 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2860 . Certification of Assessed Valuations

Cite as: 68 O.S. § 2860 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 60, eff. Jan. 1, 1992. Amended by Laws 1995, c. 57, § 13, eff. July 1, 1995; Amended by Laws 2001, HB 1203, c. 358 § 20, emerg. eff. June 4, 2001 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2861 . Creation of County Board of Equalization for Each County - Appointment of Members - Tenure of Office - Qualifications - Violations - Penalties.

Cite as: 68 O.S. § 2861 (OSCN 2002)

A. A county board of equalization is hereby created for each county in the state. Said board shall consist of three (3) members.

B. 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.

C. 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.

D. 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.

E. The county clerk shall serve as secretary and clerk of said board without additional compensation.

F. 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.

G. 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

Added by Laws 1988, c. 162, § 61, eff. Jan. 1, 1992. Amended by Laws 1989, c. 321, § 12; Laws 1990, c. 322, § 1, emerg. eff. May 30, 1990; Laws 1995, c. 117, § 1, eff. July 1, 1995; Amended by Laws 1997, c. 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).

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2862 . Oath of Members of County Board of Equalization - Instructional Course - Reimbursement for Expenses.

Cite as: 68 O.S. § 2862 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 62, eff. Jan. 1, 1991; Amended by Laws 1997, c. 304, § 7, emerg. eff. May 29,1997 (superseded document available); Amended by Laws 1999, c. 134, § 3, eff. April 28,1999 (superseded document available); Amended by Laws 2000, SB 814 c. 64. § 1, eff. July 01,2000 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2863 . County Boards of Equalization Sessions - Duty of Boards - Appointment of Hearing Officers.

Cite as: 68 O.S. § 2863 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 63, eff. Jan. 1, 1992. Amended by Laws 1989, c. 321, § 13; Laws 1991, c. 158, § 1, emerg. eff. May 7, 1991; Amended by Laws 1997, c. 304, § 8, emerg. eff. May 29,1997 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2867 . Abstract Containing Total Amount of Property Listed Prepared by County Assessor.

Cite as: 68 O.S. § 2867 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 67, eff. Jan. 1, 1992. Amended by Laws 1995, c. 57, § 14, eff. July 1, 1995.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2869 . Extension on Tax Levies on Tax Rolls - Delivery of Tax Rolls to County Treasurer - Corrections or Changes - Attachment of Tax Rolls to Warrant.

Cite as: 68 O.S. § 2869 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 69, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2871 . Corrections or Alterations after Delivery - Board of Tax Roll Corrections - Hearing - Error in Taxes - Right of Appeal.

Cite as: 68 O.S. § 2871 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 71, eff. Jan. 1, 1992. Amended by Laws 1995, c. 337, § 9, emerg. eff. June 9, 1995; Amended by Laws 1997, c. 155, § 1, eff. November 01,1997 (superseded document available); Amended by Laws 1998, c. 396, § 2, emerg. eff. June 10,1998 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2876 . Increase of Property Valuation - Notice - Filing of Complaint by Taxpayer - Informal Hearing.

Cite as: 68 O.S. § 2876 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 76, eff. Jan. 1, 1992. Amended by Laws 1989, c. 66, § 2, eff. Jan. 1, 1992; Laws 1989, c. 321, § 15, operative Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2877 . Appeal.

Cite as: 68 O.S. § 2877 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 77, eff. Jan. 1, 1992. Amended by Laws 1989, c. 321, § 16, operative Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2880 . Repealed by Laws 1989, c. 321, § 28.

Cite as: 68 O.S. § 2880 (OSCN 2002)

Historical Data

Repealed by Laws 1989, c. 321, § 28.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2880.1 . Right to Appeal - Notice of Appeal - Duty of District Attorney - Presumption.

Cite as: 68 O.S. § 2880.1 (OSCN 2002)

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

Added by Laws 1989, c. 321, § 17, operative Jan. 1, 1992; Amended by Laws 1998, c. 405, § 9, eff. November 01,1998 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2890 . Additional Exemption allowed for Homestead.

Cite as: 68 O.S. § 2890 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 90, eff. Jan. 1, 1992. Amended by Laws 1991, c. 249, § 10, eff. Jan. 1, 1992; Laws 1996, c. 323, § 2, eff. Jan. 1, 1997.

Title 68. Revenue and Taxation
Chapter 1
Article Article 28

§ 2892 . Filing of Application for Homestead Exemption - Renewal of Application.

Cite as: 68 O.S. § 2892 (OSCN 2002)

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, 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.

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 1st 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

Added by Laws 1988, c. 162, § 92, eff. Jan. 1, 1992; Amended by Laws 1989, c. 321, § 20, operative Jan. 1, 1992; Laws 1990, c. 63, § 2, eff. Jan. 1, 1992; Amended by Laws 1997, c. 345, § 3, eff. November 01,1997 (superseded document available); Amended by Laws 1998, c. 405, § 11, eff. November 01,1998 (superseded document available); Amended by Laws 2000, SB 857 c. 157. § 4, eff. April 28,2000 (superseded document available); Amended by Laws 2000, SB 1040 c. 314. § 29, eff. June 05,2000 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 29

§ 2902 . Qualifying Manufacturing Concern - Terms Defined

Cite as: 68 O.S. § 2902 (OSCN 2002)

A. 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 were constructed with an initial capital investment of at least Five Million Dollars ($5,000,000.00) and which employ at least one hundred (100) full-time-equivalent employees, as certified by the Employment Security Commission. 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 such other information as required by the Tax Commission. The exemption provided for in this subparagraph shall apply only to an establishment for which construction of the facility has commenced prior to December 31, 2001.

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. 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 county treasurer, who shall cause such amount to be remitted 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 county treasurer 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. 1. As used in this subsection:

a. "manufacturing facility" means:

(1) an establishment primarily engaged in distribution as defined under Industrial Group Number 5141 of the SIC Manual, latest revision, and which employs at least one hundred (100) full-time-equivalent employees, as certified by the Oklahoma Employment Security Commission, or

(2) a facility or establishment primarily engaged in property operation of a retail shopping center as defined under Industrial Group Number 6512 of the SIC Manual, latest revision, and which the tenants of such facility or establishment, in the year immediately preceding the natural disaster, collected and remitted more than fifty percent (50%) of the total municipal sales tax revenue of the municipality in which the facility or establishment is located, and

b. "natural disaster" means the tornado or similar cyclonic winds occurring on May 3, 1999;

2. The five-year exemption provided for in this section shall apply to any manufacturing facility as defined in paragraph 1 of this subsection which facility has been damaged or destroyed by the natural disaster occurring on May 3, 1999. In order to qualify for this exemption:

a. the existing facility shall be repaired or rebuilt no later than May 3, 2001, to the same or similar condition as the facility existed prior to the damage or destruction, or the existing facility may be expanded,

b. the facility as defined in division (1) of subparagraph a of paragraph 1 of this subsection shall maintain at least ninety percent (90%) of the average level of full-time-equivalent employees in the year the facility begins operation after the occurrence of the natural disaster as compared to the year immediately before the natural disaster occurred. The tenants of the facility as defined in division (2) of subparagraph a of paragraph 1 of this subsection shall maintain at least seventy percent (70%) of the average level of full-time-equivalent employees in the year the facility begins operation after the occurrence of the natural disaster as compared to the year immediately before the natural disaster occurred. The facility shall submit an affidavit to the Oklahoma Tax Commission, signed by an officer, setting forth the average level of full-time-equivalent employees in the year before the natural disaster and the year the facility reopened for business following the natural disaster. The number of full-time-equivalent employees shall be certified by the Oklahoma Employment Security Commission, and

c. the exemption shall be claimed no later than March 15, 2001.

F. 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.

G. 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.

H. 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.

I. 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

Added by Laws 1988, c. 162, § 102, eff. January 1, 1992. Amended by Laws 1989, c. 221, § 2, eff. January 1, 1992; Laws 1992, c. 396, § 2, emerg. eff. June 11, 1992; Laws 1993, c. 68, § 1, emerg. eff. April 14, 1993; Laws 1993, c. 273, § 2, emerg. eff. May 27, 1993; Laws 1994, c. 278, § 32, eff. September 1, 1994; Laws 1995, c. 337, § 10, emerg. eff. June 9, 1995; Amended by Laws 1997, c. 190, § 5, eff. July 1, 1997; Amended by Laws 1998, c. 301, § 15, eff. November 1, 1998 (superseded document available); Amended by Laws 1999, c. 134, § 1, eff. April 28, 1999 (superseded document available); Amended by Laws 1999, 1770 c. 363. § 1, eff. January 1, 2000 (superseded document available); Amended by Laws 2000, c. 3. § 3, eff. March 2, 2000 (superseded document available); Amended by Laws 2000, HB 1929 c. 219. § 1, eff. May 24, 2000 (superseded document available); Note: Multple Sections amended by Section 1, Chapter 219, O.S.L. 2000 repealed by Laws 2001, HB 1965 c. 5 § 46, emerg. eff. March 21, 2001; Amended by Laws 2000, HB 2010 c. 339. § 20, eff. June 6, 2000 (superseded document available); Amended by Laws 2001, HB 1965 c. 5 § 45, emerg. eff. March 21, 2001 (superseded document available); Amended by Laws 2001, SB 101, c. 118 § 1, emerg. eff. April 23, 2001 (superseded document available); Amended by Laws 2001, HB 1203, c. 358 § 22, emerg. eff. June 4, 2001 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 29

§ 2906 . Disabled or 65 or Older Persons - Filing Claim.

Cite as: 68 O.S. § 2906 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 106, eff. Jan. 1, 1992. Amended by Laws 1996, c. 323, § 4, eff. Jan. 1, 1997.

Title 68. Revenue and Taxation
Chapter 1
Article Article 29

§ 2913 . Ad Valorem Taxes - Due Date - Penalty for Delinquency - Collection of Taxes.

Cite as: 68 O.S. § 2913 (OSCN 2002)

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 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 State Auditor and Inspector each year during the annual audit of the county offices.

Historical Data

Added by Laws 1988, c. 162, § 113, eff. Jan. 1, 1992. Amended by Laws 1991, c. 47, § 3, eff. Jan. 1, 1992; Laws 1996, c. 94, § 1, eff. Nov. 1, 1996; Amended by Laws 1998, c. 287, § 1, emerg. eff. May 27,1998 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 29

§ 2915 . Duty of Every Person to Pay Taxes - Statement to Taxpayers.

Cite as: 68 O.S. § 2915 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 115, eff. Jan. 1, 1992. Amended by Laws 1991, c. 47, § 4, eff. Jan. 1, 1992; Laws 1996, c. 323, § 5, eff. July 1, 1997; Amended by Laws 1997, c. 304, § 12, emerg. eff. May 29,1997 (superseded document available); Amended by Laws 1997, c. 340, § 3, emerg. eff. June 09,1997 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 29

§ 2924 . Statement to County Clerk of Amount of Collections Apportioned.

Cite as: 68 O.S. § 2924 (OSCN 2002)

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

Added by Laws 1988, c. 162, § 124, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3001 . Appropriation - Defined.

Cite as: 68 O.S. § 3001 (OSCN 2002)

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

Laws 1965, c. 501, § 2. Renumbered from § 2482 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3002 . Making of Financial Statement of Fiscal Conditions - Publication - Filing.

Cite as: 68 O.S. § 3002 (OSCN 2002)

Each board of county commissioners, the mayor and council of each city having the statutory mayor-council form of city government, the council of each city having the statutory council-manager form of city government (or the officers exercising like power in any city having a charter form of government), the board of trustees of each incorporated town, and the board of education of each school district, shall meet on the first Monday in August of each year, and they shall, respectively, 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 prior to September 1, 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 2485 of this Code; 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. 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. 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 estimates 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 estimates 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

Laws 1965, c. 501, § 2; Laws 1988, c. 90, § 10, operative July 1, 1988. Renumbered from § 2483 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3003 . Unlawful to Include Revenue not from Ad Valorem Tax in Political Subdivisions Estimate of Probable Income - Exceptions.

Cite as: 68 O.S. § 3003 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1977, c. 108, § 1, emerg. eff. May 30, 1977; Laws 1985, c. 34, § 1, eff. Nov. 1, 1985; Laws 1989, c. 135, § 1, operative July 1, 1989. Renumbered from § 2484 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3004 . Officers to Report Earnings, Cost of Maintenance and Estimate of Needs.

Cite as: 68 O.S. § 3004 (OSCN 2002)

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

Laws 1965, c. 501, § 2. Renumbered from § 2485 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3005 . Repealed by Laws 1989, c. 321, §28.

Cite as: 68 O.S. § 3005 (OSCN 2002)

Historical Data

Repealed by Laws 1989, c. 321, §28.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3005.1 . County Excise Boards.

Cite as: 68 O.S. § 3005.1 (OSCN 2002)

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

Added by Laws 1990, c. 322, § 2, eff. January 1, 1992; Laws 1991, c. 232, § 5, emerg. eff. May 24, 1991; Amended by Laws 1999, c. 134, § 4, eff. April 28,1999 (superseded document available) ; Amended by Laws 2000, SB 814 c. 64. § 2, eff. July 07,2000 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3006 . Meetings of County Excise Board - Organization - Powers and Duties.

Cite as: 68 O.S. § 3006 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1980, c. 226, § 8, emerg. eff. May 27, 1980. Renumbered from § 2486 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3007 . Order of Proceedings of County Excise Board.

Cite as: 68 O.S. § 3007 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1979, c. 26, § 2, emerg. eff. April 3, 1979. Renumbered from § 2487 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3008 . Attendance and Opinion of County Attorney - Further Detail as To Items - Restrictions - Assistance.

Cite as: 68 O.S. § 3008 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1979, c. 30, § 40, emerg. eff. April 6, 1979. Renumbered from § 2488 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3009 . Sinking Fund - Building Fund and General Fund Requirements - Special Budget Accounts - Departmentalization and Itemization.

Cite as: 68 O.S. § 3009 (OSCN 2002)

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

Laws 1965, c. 501, § 2. Renumbered from § 2489 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3010 . Items of Appropriation - Meaning of Terms.

Cite as: 68 O.S. § 3010 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1979, c. 30, § 120, emerg. eff. April 6, 1979. Renumbered from § 2490 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3011 . Departments Operated Within General Fund - Special Budget and Cash Accounts - Items of Appropriation.

Cite as: 68 O.S. § 3011 (OSCN 2002)

---

(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

Laws 1965, c. 501, § 2. Renumbered from § 2491 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3012 . Public Hearings Before Excise Boards.

Cite as: 68 O.S. § 3012 (OSCN 2002)

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

Laws 1965, c. 501, § 2. Renumbered from § 2492 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

§ 3013 . Notice of Hearing - Continuing Hearings - Calling Officials For Examination.

Cite as: 68 O.S. § 3013 (OSCN 2002)

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

Laws 1965, c. 501, § 2. Renumbered from § 2493 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3014 . Tax Levies - Duties of County Excise Board - Duties of County Assessor - Changes and Corrections - Delivery to County Treasurer.

Cite as: 68 O.S. § 3014 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1980, c. 226, § 9, emerg. eff. May 27, 1980; Laws 1988, c. 77, § 1, emerg. eff. March 25, 1988. Renumbered from § 2494 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3015 . Apportionment of Millage.

Cite as: 68 O.S. § 3015 (OSCN 2002)

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

Laws 1965, c. 501, § 2. Renumbered from § 2495 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

§ 3016 . Appropriation When Estimate Not Submitted.

Cite as: 68 O.S. § 3016 (OSCN 2002)

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

Laws 1965, c. 501, § 2. Renumbered from § 2496 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3017 . Computation of Appropriations - Procedure.

Cite as: 68 O.S. § 3017 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1977, c. 228, § 1, eff. July 1, 1977; Laws 1984, c. 146, § 2, operative July 1, 1984; Laws 1988, c. 90, § 11, operative July 1, 1988. Renumbered from § 2497 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3018 . Cash Fund Balance.

Cite as: 68 O.S. § 3018 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1988, c. 90, § 12, operative July 1, 1988. Renumbered from § 2498 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3019 . Certifying Appropriation - Accounts - Warrants - Certificates of Indebtedness.

Cite as: 68 O.S. § 3019 (OSCN 2002)

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

Added by Laws 1965, c. 501, § 2. Renumbered from § 2499 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992. Amended by Laws 1993, c. 107, § 1, emerg. eff. April 23, 1993.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3020 . Convening of Excise Boards - Temporary Appropriations.

Cite as: 68 O.S. § 3020 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Amended by Laws 1977, c. 60, § 1, eff. Oct. 1, 1977; Laws 1980, c. 226, § 6, emerg. eff. May 27, 1980; Laws 1983, c. 36, § 1, eff. Nov. 1, 1983; Laws 1988, c. 90, § 13, operative July 1, 1988; Laws 1991, c. 236, § 5, eff. Sept. 1, 1991. Renumbered from § 24100 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3021 . Supplemental and Additional Appropriations.

Cite as: 68 O.S. § 3021 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Amended by Laws 1973, c. 93, § 1, emerg. eff. May 2, 1973; Laws 1991, c. 236, § 6, eff. Sept. 1, 1991. Renumbered from § 24101 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3022 . Municipal Budgets and Levies - Filing - Notice.

Cite as: 68 O.S. § 3022 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1979, c. 30, § 41, emerg. eff. April 6, 1979. Renumbered from § 24102 by Laws 1988, c. 162, § 163, eff. Jan 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3023 . Examination of Budgets and Levies by Taxpayers - Filing Protests.

Cite as: 68 O.S. § 3023 (OSCN 2002)

(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

Laws 1965, c. 501, § 2; Laws 1973, c. 268, § 1, emerg. eff. May 24, 1973; Laws 1979, c. 30, § 42, emerg. eff. April 6, 1979. Renumbered from § 24103 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3024 . Creation of Court of Tax Review.

Cite as: 68 O.S. § 3024 (OSCN 2002)

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 Prior to July 1, 1997, shall remain with the panel to which they have been assigned for final determination.

Historical Data

Added by Laws 1965, c. 501, § 2. Amended by Laws 1979, c. 30, § 43, emerg. eff. April 6, 1979; Laws 1980, c. 361, § 3, eff. Oct. 1, 1980; Laws 1988, c. 162, § 154, eff. Jan. 1, 1992; Laws 1989, c. 321, § 24, operative Jan. 1, 1992. Renumbered from § 24104 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992, as amended by Laws 1991, c. 249, § 3, eff. Jan. 1, 1992. Amended by Laws 1992, c. 360, § 5, eff. July 1, 1992; Laws 1996, c. 97, § 20, eff. Nov. 1, 1996; Amended by Laws 1997, c. 337, § 3, eff. July 01,1997 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3025 . Powers and Duties of Court - Continuances.

Cite as: 68 O.S. § 3025 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Renumbered from § 24105 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3026 . Decision - Correction of Appropriations and Tax Roll - Representation of Counties - Pleading.

Cite as: 68 O.S. § 3026 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1979, c. 30, § 44, emerg. eff. April 6, 1979; Laws 1988, c. 162, § 155, eff. Jan. 1, 1992. Renumbered from § 24106 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992, and by Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3027 . Appeals - Finality of Unappealed Decision.

Cite as: 68 O.S. § 3027 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1970, c. 189, § 1, eff. Jan. 1, 1971. Renumbered from § 24107 by Laws 1988, c. 162, § 163, eff. Jan 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3028 . Time and Manner of Perfecting Record on Appeal - Determination Without Costs - Setting Case for Hearing.

Cite as: 68 O.S. § 3028 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1970, c. 189, § 2. Renumbered from § 24108 by Laws 1998, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3029 . Mandate from Supreme Court - Correction of Appropriation.

Cite as: 68 O.S. § 3029 (OSCN 2002)

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

Laws 1965, c. 501, § 2; Laws 1979, c. 30 § 45, emerg eff. April 6, 1979. Renumbered from § 24109 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3030 . Effect of Protest - Refund of Excess Taxes.

Cite as: 68 O.S. § 3030 (OSCN 2002)

(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

Laws 1965, c. 501, § 2; Renumbered from § 24110 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3031 . Payment and Collection of Taxes Not Affected.

Cite as: 68 O.S. § 3031 (OSCN 2002)

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

Laws 1965, c. 501, § 2. Renumbered from § 24111 by Laws 1988, c. 162, § 163, eff. Jan 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 30

§ 3032 . Warrants and Debts Prohibited During Protest Period - Exceptions.

Cite as: 68 O.S. § 3032 (OSCN 2002)

---

(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 by Laws 1988, c. 162, § 163, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 3, eff. Jan. 1, 1992; Laws 1995, c. 153, § 1, emerg. eff. May 2, 1995.

Title 68. Revenue and Taxation
Chapter 1
Article Article 32

§ 3201 . Imposition of Tax - Definitions.

Cite as: 68 O.S. § 3201 (OSCN 2002)

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 1983, c. 275, § 14, emerg. eff. June 24, 1983; Laws 1984, c. 195, § 7, eff. Jan. 1, 1985. Renumbered from § 5101 by Laws 1988, c. 162, § 160, eff. Jan. 1, 1992; Laws 1991, c. 338, § 2, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 32

§ 3202 . Exemptions.

Cite as: 68 O.S. § 3202 (OSCN 2002)

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

Laws 1967, c. 259, § 2; Laws 1968, c. 186, § 1, emerg. eff. April 15, 1968; Laws 1971, c. 315, § 2, eff. July 1, 1971; Laws 1988, c. 24, § 1, eff. July 1, 1988. Recodified from § 5102 by Laws 1988, c. 162, § 160, eff. January 1, 1992. Amended by Laws 1991, c. 338, § 3, eff. January 1, 1992; Laws 1993, c. 366, § 48, eff. September 1, 1993; Amended by Laws 1999, 1468 c. 340. § 2, emerg. eff. July 1, 1999 (superseded document available); Amended by Laws 2001, c. 405, § 48, November 1, 2001 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 32

§ 3203 . Payment of Taxes - Documentary Stamps - Requirements on Face of Deed or Other Instrument.

Cite as: 68 O.S. § 3203 (OSCN 2002)

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

Laws 1967, c. 259, § 3; Laws 1971, c. 315, § 3, operative July 1, 1971. Renumbered from § 5103 by Laws 1988, c. 162, § 160, eff. Jan. 1, 1992; Laws 1991, c. 338, § 4, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 32

§ 3204 . Design and Distribution of Stamps - Accounting - Distribution of Funds.

Cite as: 68 O.S. § 3204 (OSCN 2002)

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 from § 5104 by Laws 1988, c. 162, § 160, eff. Jan. 1, 1992; Amended by Laws 1997, c. 304, § 13, emerg. eff. May 29,1997 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 32

§ 3205 . Prescription of Rules and Regulations.

Cite as: 68 O.S. § 3205 (OSCN 2002)

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

Laws 1967, c. 259, § 5; Laws 1971, c. 315, § 5, operative July 1, 1971. Renumbered from § 5105 by Laws 1988, c. 162, § 160, eff. Jan. 1, 1992; Laws 1991, c. 338, § 5, eff. Jan. 1, 1992.

§ 3206 . Offense.

Cite as: 68 O.S. § 3206 (OSCN 2002)

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

Laws 1967, c. 259, § 6; Laws 1971, c. 315, § 6, operative July 1, 1971. Renumbered from § 5106 by Laws 1988, c. 162, § 160, eff. Jan. 1, 1992; Laws 1991, c. 338, § 6, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Uniform Federal Lien Registration Act
Article Article 34

§ 3403 . Notices of Liens, Certificates and Other Notices Affecting Federal Tax Liens.

Cite as: 68 O.S. § 3403 (OSCN 2002), Uniform Federal Lien Registration Act

---

A. Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be filed in accordance with the Uniform Federal Lien Registration Act.

B. After any notice required by the Uniform Federal Lien Registration Act to the owner of real property located in the State of Oklahoma, notices of liens upon real property for obligations payable to the United States and certificates and notices affecting the liens shall be filed in the office of the county clerk of the county in which the real property subject to the liens is situated.

C. Notices of federal liens upon personal property, whether tangible or intangible, for obligations payable to the United States and certificates and notices affecting the liens shall be filed as follows:

1. If the person against whose interest the lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the internal revenue laws of the United States, in the office of the county clerk of Oklahoma County, Oklahoma;

2. If the person against whose interest the lien applies is a trust that is not covered by paragraph 1 of this subsection, in the office of the county clerk of Oklahoma County, Oklahoma;

3. If the person against whose interest the lien applies is the estate of a decedent, in the office of the county clerk of Oklahoma County, Oklahoma;

4. In all other cases, in the office of the county clerk of the county where the person against whose interest the lien applies resides at the time of filing of the notice of lien.

Historical Data

Added by Laws 1988, c. 132, § 3, eff. Nov. 1, 1988. Renumbered from § 24302.7 by Laws 1988, c. 162, § 162, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 2, eff. Jan. 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Uniform Federal Lien Registration Act
Article Article 34

§ 3405 . Filing or Refiling of Notices.

Cite as: 68 O.S. § 3405 (OSCN 2002), Uniform Federal Lien Registration Act

---

A. If a notice of federal lien, a refilling 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.

Historical Data

Added by Laws 1988, c. 132, § 5, eff. Nov. 1, 1988. Renumbered from § 24302.9 by Laws 1988, c. 162, § 162, eff. Jan. 1, 1992 and Laws 1991, c. 249, § 2, eff. Jan. 1, 1992; Amended by Laws 2000, SB 1519 c. 371. § 180, eff. July 01,2000 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Uniform Federal Lien Registration Act
Article Article 34

§ 3406 . Fees

Cite as: 68 O.S. § 3406 (OSCN 2002), Uniform Federal Lien Registration Act

---

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.

Historical Data

Added by Laws 1988, c. 132, § 6, eff. November 1, 1988. Amended by Laws 1990, c. 339, § 13, eff. September 1, 1990. Recodified from § 24302.10 by Laws 1988, c. 162, § 162, eff. January 1, 1992 and Laws 1991, c. 249, § 2, eff. January 1, 1992; Amended by Laws 2001, SB 692, c. 354 § 7, emerg. eff. June 1, 2001 (superseded document available).

Title 68. Revenue and Taxation
Chapter 1
Article Article 40

§ 4001 . Appropriation of Funds - Tax Relief Provisions.

Cite as: 68 O.S. § 4001 (OSCN 2002)

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 is greater than the amount of funds available for appropriation for fiscal year 2000, 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 proceed pursuant to the provisions of subsection D of this section. 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 fiscal year 2000, 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 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 appropriations for the thencurrent 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 and such provisions shall be effective for the following calendar year. If such finding is not made, such provisions shall be suspended for the following calendar year 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 I of subsection A of Section 2355 of Title 68 of the Oklahoma Statutes and the provisions of subsection B 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 thencurrent 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 thencurrent 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 I 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 subsection A 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

Added by Laws 1998, c. 427, § 3 , eff. January 1, 1998.

Title 68. Revenue and Taxation
Chapter 1
Article Article 53

§ 5301 . Imposition of Tax on New Vehicles and Vessels in Lieu of Ad Valorem Tax.

Cite as: 68 O.S. § 5301 (OSCN 2002)

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

Laws 1971, c. 177, § 1, operative July 1, 1971. Laws 1972, c. 97, § 1, operative July 1, 1972; Laws 1973, c. 271, § 1, operative July 1, 1973; Laws 1978, c. 216, § 1, emerg. eff. April 21, 1978; Laws 1981, c. 118, § 29; Laws 1986, c. 172, § 4, eff. July 1, 1986; Laws 1989, c. 346, § 74, eff. Jan. 1, 1990.

Title 68. Revenue and Taxation
Chapter 1
Article Article 53

§ 5302 . Affixing of Stamp Prior to Sale and Registration - Amount of Stamp.

Cite as: 68 O.S. § 5302 (OSCN 2002)

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

Laws 1971, c. 177, § 2, operative July 1, 1971. Laws 1972, c. 97, § 2, operative July 1, 1972; Laws 1973, c. 271, § 2, operative July 1, 1973; Laws 1978, c. 216, § 2 emerg. eff. April 21, 1978; Laws 1981, c. 118, § 30; Laws 1984, c. 195, § 8, eff. Jan. 1, 1985.

Title 68. Revenue and Taxation
Chapter 1
Article Article 53

§ 5303 . Repealed by Laws 1984, c. 195, § 9, eff. Jan. 1, 1985.

Cite as: 68 O.S. § 5303 (OSCN 2002)

Historical Data

Repealed by Laws 1984, c. 195, § 9, eff. Jan. 1, 1985.

Title 68. Revenue and Taxation
Chapter 1
Article Article 53

§ 5304 . Purchase of Stamps - Form - Distribution - Custody.

Cite as: 68 O.S. § 5304 (OSCN 2002)

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

Laws 1971, c. 177, § 4, operative July 1, 1971; Laws 1972, c. 97, § 4, operative July 1, 1972; Laws 1973, c. 271, § 4, operative July 1, 1973; Laws 1978, c. 216, § 4, emerg. eff. April 21, 1978; Laws 1981, c. 118, § 32.

Title 68. Revenue and Taxation
Chapter 1
Article Article 53

§ 5305 . Apportionment of Revenue.

Cite as: 68 O.S. § 5305 (OSCN 2002)

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

Laws 1971, c. 177, § 5, operative July 1, 1971. Laws 1986, c. 223, § 49, operative July 1, 1986.

Title 68. Revenue and Taxation
Chapter 1
Article Article 53

§ 5306 . Definitions.

Cite as: 68 O.S. § 5306 (OSCN 2002)

Historical Data

Laws 1971, c. 177, § 6, operative July 1, 1971; Laws 1972, c. 97, § 5, operative July 1, 1972; Laws 1973, c. 271, § 5, operative July 1, 1973; Laws 1978, c. 216, § 5, emerg. eff. April 21, 1978; Laws 1981, c. 118, § 33.

Title 68. Revenue and Taxation
Chapter 1
Article Article 54

§ 5401 . Tax in Lieu of Ad Valorem Tax on Whole Goods Inventories.

Cite as: 68 O.S. § 5401 (OSCN 2002)

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

Added by Laws 1991, c. 149, § 1, eff. Jan. 1, 1992. Amended by Laws 1992, c. 360, § 7, eff. July 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 54

§ 5402 . Tax Stamps.

Cite as: 68 O.S. § 5402 (OSCN 2002)

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

Added by Laws 1991, c. 149, § 2, eff. Jan. 1, 1992. Amended by Laws 1992, c. 360, § 8, eff. July 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 54

§ 5403 . Tax Stamps - Requirements - Distribution.

Cite as: 68 O.S. § 5403 (OSCN 2002)

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

Added by Laws 1991, c. 149, § 3, eff. Jan. 1, 1992. Amended by Laws 1992, c. 360, § 9, eff. July 1, 1992.

Title 68. Revenue and Taxation
Chapter 1
Article Article 54

§ 5404 . Apportionment of Tax Stamp Collections - Report.

Cite as: 68 O.S. § 5404 (OSCN 2002)

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

Added by Laws 1991, c. 149, § 4, eff. Jan. 1, 1992. Amended by Laws 1992, c. 27, § 1, eff. July 1, 1992; Laws 1993, c. 146, § 26.

Title 69. Roads, Bridges, and Ferries
Chapter 1
Oklahoma Highway Code of 1968
Article Article 6

§ 601.1 . Plans And Specifications For New Roads And Bridges

Cite as: 69 O.S. § 601.1 (OSCN 2002), Oklahoma Highway Code of 1968

The board of county commissioners in each county may cause to be prepared, and may adopt by resolution, standard plans and specifications for the establishment and construction of new roads or bridges to be dedicated to the use and benefit of the public. Such roads or bridges must meet such specifications before being accepted and becoming public roads.

Historical Data

Laws 1975, c. 239, § 1, emerg. eff. May 30, 1975.

Title 69. Roads, Bridges, and Ferries
Chapter 1
Oklahoma Highway Code of 1968
Article Article 6

§ 624 . County Engineer - Appointment - Compensation - Discharge Of Engineers.

Cite as: 69 O.S. § 624 (OSCN 2002), Oklahoma Highway Code of 1968

(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

Laws 1968, c. 415, § 624, operative July 1, 1968. Amended by Laws 1982, c. 311, § 1.

Title 69. Roads, Bridges, and Ferries
Chapter 1
Oklahoma Highway Code of 1968
Article Article 6

§ 625 . Bond Of County Engineer.

Cite as: 69 O.S. § 625 (OSCN 2002), Oklahoma Highway Code of 1968

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.

Title 69. Roads, Bridges, and Ferries
Chapter 1
Oklahoma Highway Code of 1968
Article Article 6

§ 626 . Duties Of County Engineer.

Cite as: 69 O.S. § 626 (OSCN 2002), Oklahoma Highway Code of 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.

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.

Cite as: 69 O.S. § 633 (OSCN 2002), Oklahoma Highway Code of 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

Laws 1968, c. 415, §633, operative July 1, 1968. Laws 1971, c. 103, § 1, emerg. eff. April 26, 1971; Laws 1975, c. 338, § 1, operative July 1, 1975; Laws 1979, c. 92, § 2, emerg. eff. April 24, 1979; Laws 1981, c. 1, 1st Ex. Sess., § 5, emerg. eff. Sept. 8, 1981; Laws 1982, c. 286, § 1; Laws 1984, c. 71, § 3.

Title 69. Roads, Bridges, and Ferries
Chapter 1
Oklahoma Highway Code of 1968
Article Article 6

§ 636.1 . County Road Machinery And Equipment Revolving Fund.

Cite as: 69 O.S. § 636.1 (OSCN 2002), Oklahoma Highway Code of 1968

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.

Title 69. Roads, Bridges, and Ferries
Chapter 1
Oklahoma Highway Code of 1968
Article Article 6

§ 636.2 . Revolving Fund To Be Used To Purchase Road And Bridge Construction And Maintenance Machinery And Equipment

---

Cite as: 69 O.S. § 636.2 (OSCN 2002), Oklahoma Highway Code of 1968

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 Article 6

§ 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: 69 O.S. § 636.3 (OSCN 2002), Oklahoma Highway Code of 1968

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

Added by Laws 1982, c. 286, § 4. Amended by Laws 1983, c. 205, § 4, emerg. eff. June 16, 1983; Laws 1991, c. 203, § 1, emerg. eff. May 17, 1991; Laws 1992, c. 6, § 2, emerg. eff. March 18, 1992; Laws 1993, c. 75, § 1, eff. Sept. 1, 1993; Laws 1996, c. 179, § 2, eff. Nov. 1, 1996.

Title 69. Roads, Bridges, and Ferries

Chapter 1
Oklahoma Highway Code of 1968
Article Article 6

§ 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: 69 O.S. § 636.4 (OSCN 2002), Oklahoma Highway Code of 1968

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

Added by Laws 1982, c. 286, § 5. Amended by Laws 1996, c. 179, § 3, eff. Nov. 1, 1996.

Title 69. Roads, Bridges, and Ferries
Chapter 1
Oklahoma Highway Code of 1968
Article Article 6

§ 636.6 . Disposal Of Surplus Road Machinery And Equipment.

Cite as: 69 O.S. § 636.6 (OSCN 2002), Oklahoma Highway Code of 1968

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

Added by Laws 1982, c. 286, § 7. Amended by Laws 1984, c. 71, § 4.

Title 69. Roads, Bridges, and Ferries

Chapter 1
Oklahoma Highway Code of 1968 - County Bridge Improvement Act.
Article Article 6

§ 664 . County Bridge Improvement Fund.

Cite as: 69 O.S. § 664 (OSCN 2002), Oklahoma Highway Code of 1968 - County Bridge Improvement Act.

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

Laws 1980, c. 349, § 13, emerg. eff. June 25, 1980. Amended by Laws 1983, c. 9, § 177, emerg. eff. March 17, 1983; Laws 1991, c. 98, § 2, eff. July 1, 1991; Amended by Laws 1997, c. 284, § 24, eff. July 01,1997 (superseded document available).

Title 69. Roads, Bridges, and Ferries
Chapter 1
Oklahoma Highway Code of 1968
Article Article 11

§ 1101 . Letting Contracts - Advertisements - Bids.

Cite as: 69 O.S. § 1101 (OSCN 2002), Oklahoma Highway Code of 1968

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

Laws 1968, c. 415, § 1101, operative July 1, 1968; Amended by Laws 1983, c. 125, § 3, eff. Nov. 1, 1983.

Title 70. Schools
Chapter 1
School Code of 1971
Article Article IV

§ 4-104 . Current Description of School District Boundaries - Notification of Oklahoma Tax Commission.

Cite as: 70 O.S. § 4-104 (OSCN 2002), School Code of 1971

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

Laws 1971, c. 281, Section 4-104, eff. July 2, 1971; Laws 1991, c. 16, § 1, eff. July 1, 1991; Laws 1993, c. 239, § 23, eff. July 1, 1993.

Title 70. Schools
Chapter 1
School Code of 1971
Article Article IV

§ 4-104.1 . Repealed by Laws 1993, c. 239, § 55, eff. July 1, 1993.

Cite as: 70 O.S. § 4-104.1 (OSCN 2002), School Code of 1971

Historical Data

Repealed by Laws 1993, c. 239, § 55, eff. July 1, 1993.

Title 70. Schools
Chapter 1
School Code of 1971
Article Article IV

§ 4-201 . Transference, Maintenance and Preservation of Records of Former County Superintendent.

Cite as: 70 O.S. § 4-201 (OSCN 2002), School Code of 1971

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

Added by Laws 1992, c. 253, § 1, emerg. eff. May 22, 1992. Amended by Laws 1993, c. 239, § 24, eff. July 1, 1993.

§ 15-105 . Signatures - Registration - Certificate.

Cite as: 70 O.S. § 15-105 (OSCN 2002), School Code of 1971

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

Laws 1971, c. 281, § 15-105, eff. July 2, 1971.

Title 70. Schools
Chapter 1
School Code of 1971
Article Article XVIII

§ 18-102 . Repealed by Laws 1998, c. 140, § 1, eff. November 01,1998.

Cite as: 70 O.S. § 18-102 (OSCN 2002), School Code of 1971

Historical Data

Repealed by Laws 1998, c. 140, § 1, eff. November 01,1998 (superseded document available).

Title 72. Soldiers and Sailors
Chapter 1

§ 22 . Duties of County Clerk - Violation a Misdemeanor.

Cite as: 72 O.S. § 22 (OSCN 2002)

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.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.1 . Citation.

Cite as: 74 O.S. § 85.1 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Sections 85.1 through 85.45k of this title shall be known and may be cited as "The Oklahoma Central Purchasing Act."

Historical Data

Laws 1959, p. 350, § 1; Amended by Laws 1998, c. 371, § 1, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.2 . Definitions.

Cite as: 74 O.S. § 85.2 (OSCN 2002), The Oklahoma Central Purchasing Act

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

Added by Laws 1959, p. 350, § 2, eff. July 1, 1959. Amended by Laws 1986, c. 173, § 1, emerg. eff. May 12, 1986; Laws 1991, c. 197, § 1, eff. July 1, 1991; Laws 1992, c. 250, § 6, eff. July 1, 1992; Laws 1994, c. 329, § 2, eff. July 1, 1994; Laws 1996, c. 316, § 1, eff. July 1, 1996; Amended by Laws 1998, c. 371, § 2, eff. November 01,1998 (superseded document available); Amended by Laws 1999, SB 508 c. 289. § 1, eff. November 01,1999 (superseded document available); Amended by Laws 2000, SB 1592 c. 333. § 1, eff. June 05,2000 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.3 . Purchasing Division - Director - Employees - Encouragement Of Certain Purchases - Conflict Of Interest.

Cite as: 74 O.S. § 85.3 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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.

Historical Data

Added by Laws 1959, p. 350, § 3, eff. July 1, 1959. Amended by Laws 1961, p. 589, § 1; Laws 1968, c. 88, § 1, emerg. eff. April 1, 1968; Laws 1976, c. 230, § 16, emerg. eff. June 15, 1976; Laws 1980, c. 159, § 34, emerg. eff. April 2, 1980; Laws 1983, c. 304, § 105, eff. July 1, 1983; Laws 1993, c. 175, § 1, emerg. eff. May 10, 1993; Laws 1996, c. 214, § 2, emerg. eff. May 21, 1996; Amended by Laws 1999, SB 508 c. 289. § 2, eff. November 01,1999 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.3a . Exempted entities.

Cite as: 74 O.S. § 85.3a (OSCN 2002), 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

Added by Laws 1999, c. 289, § 3, eff. July 1, 1999.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.4 . Requisitions - Determination Of Quantitative Need By Agencies - Forms - Information Required - Lease-Purchase Agreements - Change Order Or Addendum - Lease of Products.

Cite as: 74 O.S. § 85.4 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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 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 that a supplier will provide 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 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 Legislative Bond Oversight Commission determine 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 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 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, 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.

N. 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

Laws 1959, p. 351, § 4, eff. July 1, 1959; Laws 1972, c. 163, § 1, emerg. eff. April 7, 1972; Laws 1980, c. 339, § 5, emerg. eff. June 25, 1980; Laws 1983, c. 304, § 106, eff. July 1, 1983; Laws 1984, c. 148, § 1, emerg. eff. April 19, 1984; Laws 1986, c. 173, § 2, emerg. eff. May 12, 1986; Laws 1987, c. 203, § 97, operative July 1, 1987; Laws 1989, c. 300, § 18, operative July 1, 1989; Laws 1993, c. 327, § 13, eff. July 1, 1993; Amended by Laws 1997, c. 294, § 28, eff. July 01,1997 (superseded document available); Amended by Laws 1998, c. 371, § 3, eff. Nov. 1,1998 (superseded document available); Amended by Laws 1999, 1021 c. 321. § 1, emerg. eff. July 01,1999 (superseded document available); Amended by Laws 2000, HB 2711 c. 6. § 21, eff. March 20,2000 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.5 . Powers And Duties Of State Purchasing Director.

Cite as: 74 O.S. § 85.5 (OSCN 2002), The Oklahoma Central Purchasing Act

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. Acquiring 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 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; and

15. 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.

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 Sections 3001 through 3010 of this title;

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 has been taken by any state agency, state agency purchasing official, bidder, or vendor; 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. A pilot project to allow selected state agencies to use State Purchase Cards for purchases not exceeding Two Thousand Five Hundred Dollars ($2,500.00);

3. Monitoring of 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;

4. A program to identify vendors with poor delivery and performance records;

5. 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;

6. 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;

7. 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

8. 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.

Historical Data

Added by Laws 1959, p. 351, § 5, eff. July 1, 1959. Amended by Laws 1983, c. 304, § 107, eff. July 1, 1983; Laws 1984, c. 148, § 2, emerg. eff. April 19, 1984; Laws 1995, c. 342, § 7, emerg. eff. June 9, 1995; Laws 1996, c. 316, § 2, eff. July 1, 1996; Amended by Laws 1998, c. 65, § 2, eff. April 08,1998 (superseded document available); Amended by Laws 1998, c. 371, § 4, eff. November 01,1998 (superseded document available); Amended by Laws 1999, SB 508 c. 289. § 5, eff. November 01,1999 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.6 . Grade And Quality Of Merchandise Delivered.

Cite as: 74 O.S. § 85.6 (OSCN 2002), The Oklahoma Central Purchasing Act

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

Added by Laws 1959, p. 352, § 6, eff. July 1, 1959. Amended by Laws 1996, c. 316, § 3, eff. July 1, 1996.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.7 . Competitive Bid Procedures.

Cite as: 74 O.S. § 85.7 (OSCN 2002), The Oklahoma Central Purchasing Act

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. Contracts for master custodian banks or trust companies, investment managers, investment consultants, and actuaries for the state retirement systems, State Insurance Fund, 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. Contracts with financial institutions to act as depositories and managers of the Oklahoma College Savings Plan accounts shall be exempt from competitive bidding procedures. 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 pursuant to a multistate or multigovernmental contract through the Purchasing Division, 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 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, 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

Added by Laws 1959, p. 352, § 7, eff. July 1, 1959. Amended by Laws 1963, c. 345, § 1; Laws 1967, c. 109, § 1, emerg. eff. April 25, 1967; Laws 1980, c. 261, § 1, eff. Oct. 1, 1980; Laws 1983, c. 334, § 8, emerg. eff. June 30, 1983; Laws 1985, c. 281, § 4, emerg. eff. July 22, 1985; Laws 1986, c. 173, § 4, emerg. eff. May 12, 1986; Laws 1988, c. 326, § 39, emerg. eff. July 13, 1988; Laws 1989, c. 291, § 3, eff. July 1, 1989; Laws 1989, c. 370, § 14, operative July 1, 1989; Laws 1990, c. 337, § 19; Laws 1991, c. 332, § 10, eff. July 1, 1991; Laws 1992, c. 373, § 19, eff. July 1, 1992; Laws 1993, c. 129, § 1, eff. July 1, 1993; Laws 1994, c. 233, § 2, eff. Sept. 1, 1994; Laws 1995, c. 1, § 31, emerg. eff. March 2, 1995; Laws 1995, c. 253, § 7, eff. Nov. 1, 1995; Laws 1996, c. 3, § 19, emerg. eff. March 6, 1996; Laws 1996, c. 214, § 3, emerg. eff. May 21, 1996; Laws 1996, c. 316, § 4, eff. July 1, 1996; Amended by Laws 1997, c. 2, § 18, eff. February 26,1997 (superseded document available); Amended by Laws 1997, c. 207, § 3, eff. July 01,1997 (superseded document available); Amended by Laws 1997, c. 404, § 5, eff. July 01,1997 (superseded document available); Amended by Laws 1999, c. 1, § 31, eff. February 24, 1999 (superseded document available); Repealed by Laws 1999, c. 1, § 45, eff. February 24,1999 (superseded document available); Amended by Laws 1999, c. 142, § 3, eff. May 03,1999 (superseded document available); Amended by Laws 2000, HB 2711 c. 6. § 22, eff. March 20,2000 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.7a . Open Market Contract or Statewide Contract - Bidder Requirements.

Cite as: 74 O.S. § 85.7a (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Added by Laws 1992, c. 205, § 1, eff. July 1, 1992.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.7c . Contract for Upgrade or Enhancement to High Technology System.

Cite as: 74 O.S. § 85.7c (OSCN 2002), The Oklahoma Central Purchasing Act

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 wil1 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.

Historical Data

Added by Laws 1998, c. 371, § 6, eff. November 1, 1998.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.8 . Testing.

Cite as: 74 O.S. § 85.8 (OSCN 2002), The Oklahoma Central Purchasing Act

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

Laws 1959, p. 353, § 8. Amended by Laws 1983, c. 304, § 108, eff. July 1, 1983.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.9 . Renumbered as § 62.4 of this title by Laws 1995, c. 342, § 9, emerg. eff. June 9, 1995.

Cite as: 74 O.S. § 85.9 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Renumbered as § 62.4 of this title by Laws 1995, c. 342, § 9, emerg. eff. June 9, 1995.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.9A . Renumbered as § 62.5 of this title by Laws 1995, c. 342, § 9, emerg. eff. June 9, 1995.

Cite as: 74 O.S. § 85.9A (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Renumbered as § 62.5 of this title by Laws 1995, c. 342, § 9, emerg. eff. June 9, 1995.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.9B . Encouragement to Purchase from Surplus Property Program.

Cite as: 74 O.S. § 85.9B (OSCN 2002), The Oklahoma Central Purchasing Act

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

Added by Laws 1986, c. 173, § 11, emerg. eff. May 12, 1986.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.9C . Notification of Surplus.

Cite as: 74 O.S. § 85.9C (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1992, c. 29, § 1, eff. Sept. 1, 1992; Recodified by Laws 1999, SB 508 c. 289. § 1, eff. July 01,1999 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.9D . Terms Defined - Coordination of Computer Contract Purchases - OneNet.

Cite as: 74 O.S. § 85.9D (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Added by Laws 1995, c. 291, § 1, emerg. eff. May 25, 1995. Amended by Laws 1996, c. 214, § 4, emerg. eff. May 21, 1996; Amended by Laws 1998, c. 203, § 5, emerg. eff. May 11,1998 (superseded document available); Amended by Laws 1999, SB 508 c. 289. § 7, eff. November 01,1999 (superseded document available); Amended by Laws 2000, SB 1592 c. 333. § 2, eff. June 05,2000 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.9E . Statewide Contract - OneNet - Review - Negotiations.

Cite as: 74 O.S. § 85.9E (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

§ 85.9F . Authority to Purchase Equipment or Vehicles.

Cite as: 74 O.S. § 85.9F (OSCN 2002), The Oklahoma Central Purchasing Act

---

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).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.9G . Promulgation of Rules Establishing Qualifications for Contract Provider Employees.

Cite as: 74 O.S. § 85.9G (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Added by Laws 1998, c. 153, § 1, emerg. eff. April 29, 1998.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.10 . Records Open For Public Inspection.

Cite as: 74 O.S. § 85.10 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Laws 1959, p. 353, § 10; Amended by Laws 2000, SB 1592 c. 333. § 3, eff. June 05,2000 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.11 . Publication Of Rules, Regulations And Specifications.

Cite as: 74 O.S. § 85.11 (OSCN 2002), The Oklahoma Central Purchasing Act

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

Laws 1959, p. 353, § 11.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.12 . Act Not To Affect Nonconflicting Procedures - Acquisitions Excluded

Cite as: 74 O.S. § 85.12 (OSCN 2002), The Oklahoma Central Purchasing Act

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; and

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.

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

Added by Laws 1959, p. 353, § 12, eff. July 1, 1959. Amended by Laws 1963, c. 22, § 1; Laws 1969, c. 205, § 1; Laws 1970, c. 58, § 1, emerg. eff. March 16, 1970; Laws 1974, c. 295, § 1, emerg. eff. May 29, 1974; Laws 1976, c. 114, § 1, emerg. eff. May 14, 1976; Laws 1977, 1st Ex. Sess., c. 5, § 24, emerg. eff. June 21, 1977; Laws 1980, c. 199, § 1, emerg. eff. May 12, 1980; Laws 1980, c. 345, § 17, emerg. eff. June 25, 1980; Laws 1981, c. 218, § 25, emerg. eff. June 2, 1981; Laws 1983, c. 334, § 9, emerg. eff. June 30, 1983; Laws 1985, p. 1682, H.J.R. No. 1039, § 3, eff. Nov. 1, 1985; Laws 1986, c. 245, § 7, emerg. eff. June 12, 1986; Laws 1986, c. 247, § 15, operative July 1, 1986; Laws 1986, c. 259, § 23, operative July 1, 1986; Laws 1987, c. 80, § 13, operative July 1, 1987; Laws 1987, c. 205, § 29, operative July 1, 1987; Laws 1987, c. 236, § 51, emerg. eff. July 20, 1987; Laws 1988, c. 81, § 1, emerg. eff. March 25, 1988; Laws 1988, c. 326, § 40, emerg. eff. July 13, 1988; Laws 1989, c. 378, § 1, emerg. eff. June 7, 1989; Laws 1990, c. 337, § 20; Laws 1991, c. 70, § 1, emerg. eff. April 15, 1991; Laws 1991, c. 341, § 4, eff. July 1, 1991; Laws 1991, c. 335, § 30, emerg. eff. June 15, 1991; Laws 1992, c. 44, § 3, emerg. eff. April 3, 1992; Laws 1992, c. 246, § 1, emerg. eff. May 21, 1992; Laws 1993, c. 129, § 2, eff. July 1, 1993; Laws 1993, c. 336, § 8, eff. July 1, 1993; Laws 1994, c. 2, § 28, emerg. eff. March 2, 1994; Laws 1996, c. 84, § 2, emerg. eff. April 15, 1996; Laws 1996, c. 214, § 5, emerg. eff. May 21, 1996; Laws 1996, c. 316, § 5, eff. July 1, 1996; Amended by Laws 1997, c. 2, § 19, eff. February 26,1997 (superseded document available); Amended by Laws 1997, c. 169, § 1, eff. November 01,1997 (superseded document available); Amended by Laws 1997, c. 257, § 1, eff. November 01,1997 (superseded document available); Amended by Laws 1998, c. 5, § 26, emerg. eff. March 04,1998 (superseded document available); Amended by Laws 1998, c. 203, § 6, eff. May 11,1998 (superseded document available); Amended by Laws 1998, c. 253, § 3, eff. July 01,1998 (superseded document available); Amended by Laws 1998, c. 371, § 7, eff. November 01,1998 (superseded document available); Section 1 of Laws 1997, c. 169, amending this section, was repealed by Laws 1998, c. 5, § 29; Amended by Laws 1999, c. 1, § 32, eff. February 24, 1999 (superseded document available); Amended by Laws 1999, c. 197, § 3, emerg. eff. May 24,1999 (superseded document available); Amended by Laws 2000, HB 2711 c. 6. § 23, eff. March 20,2000 (superseded document available); Amended by Laws 2001, HB 1214 c. 33 § 169, emerg. eff. April 9, 2001 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.12a . Insurance Purchaser - Requirements.

Cite as: 74 O.S. § 85.12a (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Added by Laws 1984, c. 35, § 1, eff. Nov. 1, 1984.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.12b . Lease, Charter, or Contract for Use of Aircraft - Guidelines.

Cite as: 74 O.S. § 85.12b (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Added by Laws 1985, c. 271, § 2, eff. Nov. 1, 1985.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.12c . Purchases from Funds Exempt from Oklahoma Central Purchasing Act.

Cite as: 74 O.S. § 85.12c (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Added by Laws 1994, c. 280, § 1, eff. July 1, 1994. Amended by Laws 1996, c. 247, § 47, eff. July 1, 1996; Amended by Laws 1998, c. 268, § 17, eff. July 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.13 . Accepting Or Giving Of Gratuities Prohibited - Penalty.

Cite as: 74 O.S. § 85.13 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Laws 1959, p. 354, § 13. Amended by Laws 1983, c. 304, § 109, emerg. eff. July 1, 1983. Amended by Laws 1983, c. 304, § 109, eff. July 1, 1983.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.14 . Federal Laws To Govern.

Cite as: 74 O.S. § 85.14 (OSCN 2002), The Oklahoma Central Purchasing Act

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

Laws 1959, p. 354, § 14.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.15 . Strict Conformity - Penalties.

Cite as: 74 O.S. § 85.15 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Laws 1959, p. 355, § 19.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.16 . Repealed by Laws 1980, c. 68, § 1, eff. April 10, 1980.

Cite as: 74 O.S. § 85.16 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Repealed by Laws 1980, c. 68, § 1, eff. April 10, 1980.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.17 . Out-Of-State Bids.

Cite as: 74 O.S. § 85.17 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Laws 1961, p. 591, § 1. Amended by Laws 1983, c. 304, § 110, eff. July 1, 1983; Repealed by Laws 1999, SB 508 c. 289. § 19, eff. November 01,1999 (superseded document available).

Title 74. State Government

§ 85.17A. State Agencies Shall Reciprocate Bidding Preference

Cite as: 74 O.S. § 85.17A (OSCN 2002)

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

Added by Laws 2001, HB 1090, c. 214 § 1, emerg. eff. May 21, 2001.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.18 . Repealed by Laws 1980, c. 68, § 1, eff. April 10, 1980.

Cite as: 74 O.S. § 85.18 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Repealed by Laws 1980, c. 68, § 1, eff. April 10, 1980.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.19 . Department For Analyzing And Evaluating Goods And Services.

Cite as: 74 O.S. § 85.19 (OSCN 2002), The Oklahoma Central Purchasing Act

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

Laws 1969, c. 205, § 2, emerg. eff. April 18, 1969.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.20 . Repealed by Laws 1981, c. 340, § 28, eff. July, 1, 1981.

Cite as: 74 O.S. § 85.20 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Repealed by Laws 1981, c. 340, § 28, eff. July, 1, 1981.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.21 . Repealed by Laws 1985, c. 43, § 6, operative July, 1, 1985.

Cite as: 74 O.S. § 85.21 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Repealed by Laws 1985, c. 43, § 6, operative July, 1, 1985.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.22 . Notarized Sworn Statement Attached To Competitive Bid.

Cite as: 74 O.S. § 85.22 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Laws 1974, c. 43, § 1, eff. April 13, 1974. Amended by Laws 1984, c. 166, § 6, operative July 1, 1984.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.23 . Notarized Sworn Statement Attached To Contract.

Cite as: 74 O.S. § 85.23 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Laws 1974, c. 43, § 2, eff. April 13, 1974. Amended by Laws 1983, c. 334, § 10, emerg. eff. June 30, 1983; Laws 1984, c. 166, § 7, operative July 1, 1984.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.24 . Redesignated to 61, § 138 by Laws 1999, c. 289, § 18, eff. July 1, 1999

Cite as: 74 O.S. § 85.24 (OSCN 2002), The Oklahoma Central Purchasing Act

Redesignated to 61, § 138 by Laws 1999, c. 289, § 18, eff. July 1, 1999

Historical Data

Laws 1974, c. 43, § 3, emerg. eff. April 13, 1974; Laws 1980, c. 339, § 2, emerg. eff. June 25, 1980.
Redesignated to 61, § 138 by Laws 1999, c. 289, § 18, eff. July 1, 1999

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.25 . Repealed by Laws 1980, c. 126, § 10, eff. April 10, 1980.

Cite as: 74 O.S. § 85.25 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Repealed by Laws 1980, c. 126, § 10, eff. April 10, 1980.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.26 . Purchase Of Blanket Bond For State Officers And Employees - Definition - Bond Exclusive.

Cite as: 74 O.S. § 85.26 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Laws 1974, c. 131, sec. 1, operative July 1, 1974. Amended by Laws 1983, c. 304, sec. 112, emerg. eff. July 1, 1983. Laws 1974, c. 43, § 3, emerg. eff. April 13, 1974; Laws 1980, c. 339, § 2, emerg. eff. June 25, 1980.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.27 . Elective State Officers - Blanket Bond.

Cite as: 74 O.S. § 85.27 (OSCN 2002), The Oklahoma Central Purchasing Act

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

Laws 1974, c. 131, § 2, operative July 1, 1974.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.28 . Classification Of Officers And Employees For Coverage Under Bond.

Cite as: 74 O.S. § 85.28 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Laws 1974, c. 131, § 3, operative July 1, 1974.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.29 . Schedule Of Amounts Of Surety Required.

Cite as: 74 O.S. § 85.29 (OSCN 2002), The Oklahoma Central Purchasing Act

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:

DEPARTMENT AMOUNT OF BOND

Office of the State Treasurer $300,000.00

Office of Public Affairs 100,000.00

nsurance Commission 100,000.00

Office of the State Auditor and Inspector 50,000.00

Office of State Finance 50,000.00

Bank Commissioner 50,000.00

State Insurance Fund Commissioner 50,000.00

Commissioners of the Land Office 50,000.00

Oklahoma Securities Commission 50,000.00

Oklahoma Tax Commission 50,000.00

Department of Human Services 50,000.00

Oklahoma Public Employees Retirement System 50,000.00

Oklahoma Corporation Commission 50,000.00

State Board of Education 50,000.00

Finance Division 150,000.00

All Others 25,000.00

Department of Transportation 25,000.00

Boards of Regents of Oklahoma

Universities and Colleges 50,000.00

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

Added by Laws 1974, c. 131, § 4, operative July 1, 1974. Amended by Laws 1979, c. 30, § 163, emerg. eff. April 6, 1979; Laws 1980, c. 159, § 35, emerg. eff. April 2, 1980; Laws 1983, c. 304, § 113, eff. July 1, 1983; Laws 1989, c. 353, § 8, emerg. eff. June 3, 1989; Laws 1994, c. 283, § 6, eff. Sept. 1, 1994.

Laws 1983, c. 135, § 1 repealed by Laws 1989, c. 353, § 14, emerg. eff. June 3, 1989.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.30 . Statutorily Required Bonds.

Cite as: 74 O.S. § 85.30 (OSCN 2002), The Oklahoma Central Purchasing Act

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

Laws 1974, c. 131, § 5, operative July 1, 1974.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.31 . Purchasing Division To Purchase All Bonds - Payment Of Premiums - Approval.

Cite as: 74 O.S. § 85.31 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Laws 1977, c. 243, § 11, emerg. eff. June 15, 1977. Amended by Laws 1983, c. 304, sec. 114, emerg. eff. July 1, 1983. Amended by Laws 1983, c. 304, § 114, eff. July 1, 1983.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.32 . Repealed by Laws 1996, c. 316, § 7, eff. July 1, 1996.

Cite as: 74 O.S. § 85.32 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Repealed by Laws 1996, c. 316, § 7, eff. July 1, 1996.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.33 . Registration Of State Vendors Revolving Fund.

Cite as: 74 O.S. § 85.33 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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. 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

Laws 1977, c. 243, § 11, eff. June 15, 1977. Amended by Laws 1983, c. 304, § 115, eff. July 1, 1983; Amended by Laws 1998, c. 371, § 8, eff. November 01,1998 (superseded document available); Amended by Laws 1999, SB 508 c. 289. § 9, eff. November 01,1999 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.34 . Redesignated as Title 74, § 85.58A, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.34 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1984, c. 141, § 1, operative July 1, 1984. Amended by Laws 1985, c. 97, § 1, emerg. eff. May 28, 1985; Laws 1986, c. 150, § 24, emerg. eff. April 29, 1986; Laws 1986, c. 301, § 31, operative July 1, 1986; Laws 1988, c. 321, § 42, operative July 1, 1988; Laws 1989, c. 375, § 15, emerg. eff. June 6, 1989; Laws 1990, c. 337, § 21; Laws 1993, c. 177, § 3, emerg. eff. May 13, 1993; Laws 1994, c. 329, § 3, eff. July 1, 1994; Redesignated by 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.34A . Redesignated as Title 74, § 85.58B, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.34A (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1987, c. 14, § 1, emerg. eff. April 13, 1987. Amended by Laws 1991, c. 84, § 1, eff. July 1, 1991; Laws 1992, c. 44, § 4, emerg. eff. April 3, 1992; Laws 1994, c. 329, § 4, eff. July 1, 1994; Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.34A1 . Redesignated as Title 74, § 85.58C, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.34A1 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Redesignated as § 85.58C of this title by Laws 1998, c. 371, § 15, eff. Nov. 1, 1998.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.34B . Redesignated as Title 74, § 85.58D, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.34B (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1987, c. 203, § 95, operative July 1, 1987; Amended by Laws 1997, c, 221. § 5, eff. November 01,1997 (superseded document available); Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.34C . Redesignated as Title 74, § 85.58E, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.34C (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1988, c. 40, § 1, eff. Nov. 1, 1988; Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.34D . Redesignated as Title 74, § 85.58F, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.34D (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1988, c. 134, § 2, emerg. eff. April 19, 1988; Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.34E . Redesignated as Title 74, § 85.58G, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.34E (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1988, c. 305, § 23, operative July 1, 1988; Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.34F . Redesignated as Title 74, § 85.58H, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.34F (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1990, c. 315, § 7, eff. July 1, 1990. Amended by Laws 1994, c. 329, § 5, eff. July 1, 1994; Amended by Laws 1998, c. 78, § 2, eff. April 08,1998 (superseded document available); Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.34G . Redesignated as Title 74, § 85.58I, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.34G (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1995, c. 301, § 1, eff. July 1, 1995; Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.34H . Redesignated as Title 74, § 85.58J, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.34H (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1996, c. 353, § 14, eff. Nov. 1, 1996; Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.35 . Redesignated as Title 74, § 85.58K, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.35 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1985, c. 312, § 43, emerg. eff. July 25, 1985. Amended by Laws 1989, c. 300, § 19, operative July 1, 1989; Laws 1994, c. 329, § 6, eff. July 1, 1994; Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.36 . Repealed by Laws 1994, c. 329, § 13, eff. July 1, 1994.

Cite as: 74 O.S. § 85.36 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Repealed by Laws 1994, c. 329, § 13, eff. July 1, 1994.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.36A . Redesignated as Title 74, § 85.58L, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.36A (OSCN 2002), The Oklahoma Central Purchasing Act

---

Historical Data

Added by Laws 1995, c. 301, § 2, eff. July 1, 1995; Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.37 . Redesignated as Title 74, § 85.58M, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.37 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Redesignated as Title 74, § 85.58M, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Historical Data

Added by Laws 1985, c. 312, § 45, emerg. eff. July 25, 1985. Amended by Laws 1986, c. 301, § 32, operative July 1, 1986; Laws 1987, c. 203, § 99, operative July 1, 1987; Laws 1993, c. 133, § 1, emerg. eff. May 4, 1993; Laws 1994, c. 329, § 7, eff. July 1, 1994; Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.38 . Redesignated as Title 74, § 85.58N, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 85.38 (OSCN 2002), The Oklahoma Central Purchasing Act

---

Redesignated as Title 74, § 85.58N, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Historical Data

Added by Laws 1985, c. 312, § 46, emerg. eff. July 25, 1985. Amended by Laws 1994, c. 329, § 8, eff. July 1, 1994; Amended by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.39 . Development and Promulgation of Internal Purchasing Procedures.

Cite as: 74 O.S. § 85.39 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.40 . Travel Expenses Incurred by Vendor Included in Contract Award.

Cite as: 74 O.S. § 85.40 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Added by Laws 1986, c. 173, § 5, emerg. eff. May 12, 1986; Amended by Laws 1991, c. 197, § 3, eff. July 1, 1991; Amended by Laws 1999, SB 508 c. 289. § 11, eff. November 01,1999 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.41 . Contracts for Professional Services - Compliance with Act.

Cite as: 74 O.S. § 85.41 (OSCN 2002), The Oklahoma Central Purchasing Act

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

Added by Laws 1986, c. 173, § 6, emerg. eff. May 12, 1986. Amended by Laws 1992, c. 250, § 2, eff. July 1, 1992; Laws 1994, c. 302, § 1, eff. Sept. 1, 1994; Amended by Laws 1999, SB 508 c. 289. § 12, eff. November 01,1999 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.42 . Certain Contracts Prohibited - Contract Limiations

Cite as: 74 O.S. § 85.42 (OSCN 2002), The Oklahoma Central Purchasing Act

---

NOTE: Two amendments during 2001 Session--awaiting Duplicate Measures bill in May to determine final amendment.

Version One (HB 1454):

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, the Oklahoma Transportation Authority and the Department of Agriculture may enter into a contract for professional services at any time with a person who has retired from state service. The Oklahoma Department of Commerce may enter into a contract for professional services related to international business development at any time with a person who has retired from state service.

Version Two (SB 660):

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, and the Oklahoma Transportation Authority and the State Department of Agriculture may enter into a contract for professional services at any time with a person who has retired from state service.

Historical Data

Added by Laws 1986, c. 173, § 7, emerg. eff. May 12, 1986. Amended by Laws 1988, c. 69, § 2, emerg. eff. March 25, 1988; Laws 1991, c. 341, § 5, eff. July 1, 1991; Laws 1992, c. 240, § 2, eff. Sept. 1, 1992; Amended by Laws 1999, S.B. 442 c. 409, § 1, emerg. eff. June 10,1999 (superseded document available); Amended by Laws 2000, HB 2010 c. 339. § 21, eff. June 06,2000 (superseded document available) ; Amended by Laws 2001, HB 1454, c. 327 § 2, emerg. eff. June 1, 2001 and SB 660, c. 440 § 4, eff. July 1, 2001 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.43 . Preparation of Report - Contents.

Cite as: 74 O.S. § 85.43 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Added by Laws 1986, c. 173, § 8, emerg. eff. May 12, 1986; Amended by Laws 1999, SB 508 c. 289. § 13, eff. November 01,1999 (superseded document available).

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.44 . Contracts Resulting in Circumvention of Full-Time-Equivalent Employee Limitation.

Cite as: 74 O.S. § 85.44 (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Added by Laws 1986, c. 173, § 9, emerg. eff. May 12, 1986.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.44A . Court Order Requiring Purchases not to Invalidate Competitive Bidding Procedures.

Cite as: 74 O.S. § 85.44A (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Added by Laws 1992, c. 250, § 3, eff. July 1, 1992.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.44B . Payment for Contracted Products or Services.

Cite as: 74 O.S. § 85.44B (OSCN 2002), The Oklahoma Central Purchasing Act

---

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

Added by Laws 1992, c. 250, § 4, eff. July 1, 1992. Amended by Laws 1993, c. 101, § 1, emerg. eff. April 20, 1993.

Title 74. State Government
Chapter 4
The Oklahoma Central Purchasing Act

§ 85.44C . Unlawful Contract.

Cite as: 74 O.S. § 85.44C (OSCN 2002), The Oklahoma Central Purchasing Act

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

Added by Laws 1992, c. 250, § 5, eff. July 1, 1992.

Title 74. State Government
Chapter 4
Oklahoma Minority Business Enterprise Assistance Act

§ 85.45j . Requisition For Product Or Service By Sole Source Contract

Cite as: 74 O.S. § 85.45j (OSCN 2002), Oklahoma Minority Business Enterprise Assistance Act

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

Laws 1961, p. 590, § 1; Laws 1986, c. 173, § 10, emerg. eff. May 12, 1986; Laws 1992, c. 250, § 1, eff. July 1, 1992; Laws 1994, c. 59, § 1, eff. July 1, 1994; Redesignated from Title 74, § 89, by Laws 1998, c. 371, § 15, eff. November 1, 1998; Amended by Laws 1998, c. 371, § 13, eff. November 01,1998 (superseded document available); Amended by Laws 1999, SB 508 c. 289. § 14, eff. November 01,1999 (superseded document available); Amended by Laws 2001, SB 447, c. 398 § 1, emerg. eff. June 4, 2001 (superseded document available).

Title 74. State Government
Chapter 4

§ 89 . Redesignated as Title 74, § 85.45j, by Laws 1998, c. 371, § 15, eff. November 1, 1998.

Cite as: 74 O.S. § 89 (OSCN 2002)

Historical Data

Laws 1961, p. 590, § 1; Laws 1986, c. 173, § 10, emerg. eff. May 12, 1986; Laws 1992, c. 250, § 1, eff. July 1, 1992; Laws 1994, c. 59, § 1, eff. July 1, 1994; Redesignated by Laws 1998, c. 371, § 15, eff. November 01,1998 (superseded document available).

Title 74. State Government
Chapter 5

§ 152.8 . Public Nuisance to Transport Unlawful Oil or Gas - Seizure and Forfeiture of Property - Liens.

Cite as: 74 O.S. § 152.8 (OSCN 2002)

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

Added by Laws 1985, c. 187, § 7, eff. Nov. 1, 1985.

Title 74. State Government
Chapter 8
Oklahoma Abstractors Law

§ 214 . Uniform Systems Of Bookkeeping - Alternate Accounting Systems - Instructions To State And County Officers - Detailed Examinations - Reports.

Cite as: 74 O.S. § 214 (OSCN 2002), Oklahoma Abstractors Law

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

R.L. 1910, § 8121; Laws 1979, c. 30, § 140, emerg. eff. April 6, 1979; Laws 1982, c. 249, § 17; Laws 1982, c. 315, § 6, emerg. eff. June 1, 1982; Laws 1988, c. 60, § 1, eff. Nov. 1, 1988; Laws 1993, c. 317, § 1, emerg. eff. June 7, 1993.

Title 74. State Government
Chapter 8
Oklahoma Abstractors Law

§ 227.11 . Terms Defined.

Cite as: 74 O.S. § 227.11 (OSCN 2002), Oklahoma Abstractors Law

---

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

Added by Laws 1984, c. 163, § 2, eff. Nov. 1, 1984.

Title 74. State Government
Chapter 29

§ 901 . Purpose.

Cite as: 74 O.S. § 901 (OSCN 2002)

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

Laws 1963, c. 50, § 1, emerg. eff. May 6, 1963; Amended by Laws 1999, H.B. 1814 c. 257. § 29, eff. July 01,1999 (superseded document available).

Title 74. State Government
Chapter 29

§ 932 . Confidential Information

Cite as: 74 O.S. § 932 (OSCN 2002)

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

Laws 1976, c. 207, § 8, emerg. eff. June 7, 1976.

Title 74. State Government
Chapter 31
Interlocal Cooperation Act

§ 1005 . Filing Of Agreements - Status - Actions.

Cite as: 74 O.S. § 1005 (OSCN 2002), Interlocal Cooperation Act

---

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

Laws 1965, c. 189, § 5, emerg. eff. June 8, 1965.

Title 74. State Government

§ 3106.2. Public Website

Cite as: 74 O.S. § 3106.2 (OSCN 2002)

A. On or before January 1, 2002, or within six (6) months of the establishment of an Internet website, whichever is later, public bodies shall make available on their Internet website or on a general website if a public body uses a general website, a schedule and information about the regularly scheduled meetings of the public bodies or their governing bodies. The information made available shall include the date, time, place and agenda of each meeting. When reasonably possible, public bodies shall also provide information about the date, time, place and agenda of any special or emergency meetings of the public body.

B. The provisions of subsection A of this section shall not be construed to amend or alter the requirements of the Oklahoma Open Meeting Act.

C. On or before January 1, 2002, or within six (6) months of the establishment of an Internet website, whichever is later, public bodies shall make available on their Internet website the names of members of their governing bodies and such other information about the members as the public body may choose to include.

D. For purposes of this section, "public body" is defined as provided by paragraph 1 of Section 304 of Title 25 of the Oklahoma Statutes and shall include each institution within The Oklahoma State System of Higher Education.

Historical Data

Added by Laws 2001, HB 1276, c. 125, § 1, eff. November 1, 2001.

Title 74. State Government
Chapter 49

§ 3109 . Invoices Submitted To Counties Or Local Subdivisions Of State For Payments To Architects, Contractors, Engineers Or Suppliers - Affidavit - Form.

Cite as: 74 O.S. § 3109 (OSCN 2002)

A. Except as provided in subsections B and C of this section, on every invoice submitted to any county or local subdivision of the state, for payment to an architect, contractor, engineer or supplier of material of One Thousand Dollars ($1,000.00) or more shall be the following signed and notarized 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 invoice or claim is true and correct. Affiant further states that the (work, services or materials) as shown by this invoice or claim have been (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 payment of the invoice or procure the contract or purchase order pursuant to which an invoice is required.

_____

(Contractor, supplier or engineer) Subscribed and sworn to before me this ____ day of _____, 19__.

_____

Notary Public (or Clerk or Judge)

_____

Architect Subscribed and sworn to before me this ____ day of _____, 19__.

_____

Notary Public (or Clerk or Judge)

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 and notarized affidavit in substantial form as provided by subsection A of this section which shall apply to all work, services or materials completed or supplied under the terms of the contract and shall be in lieu of all individual affidavits for each invoice submitted in relation to such contract as required in subsection A of this section.

C. In lieu of the affidavit required in subsection A of this section, the following procedures may be used:

1. A purchase order issued by a county or a local subdivision of the state shall require the signature of the vendor and include a notice to the vendor that the vendor's submission of the signed invoice or acceptance of payment pursuant to the purchase constitutes a statement by the vendor that:

a. the invoice or claim is true and correct,

b. the work, services or materials as shown by the invoice or claim have been completed or supplied in accordance with the plans, specifications, orders or requests furnished the vendor, and

c. the vendor has made no payment, directly or indirectly, to any elected official, officer or employee of this state or any county or local subdivision of the state, of money or any other thing of value to obtain payment;

2. Any vendor who submits the signed invoice or accepts payment pursuant to a purchase order containing the notice provided for in paragraph 1 of this subsection shall be deemed to adopt and affirm the statement contained in the notice unless the vendor states on the invoice that the statement is incorrect in whole or in part; and

3. The county or local subdivision may recover from the vendor the full amount paid pursuant to the purchase order if the statement adopted and affirmed by the vendor is false.

Historical Data

Added by Laws 1974, c. 133, § 1, emerg. eff. May 3, 1974. Amended by Laws 1975, c. 330, § 1, emerg. eff. June 12, 1975; Laws 1983, c. 334, § 13, emerg. eff. June 30, 1983; Laws 1990, c. 305, § 3, eff. Nov. 1, 1990; Laws 1991, c. 293, § 7, emerg. eff. May 30, 1991; Laws 1995, c. 205, § 3, eff. July 1, 1995; Amended by Laws 1997, c. 115, § 2, eff. November 01,1997 (superseded document available); Amended by Laws 1998, c. 365, § 13, eff. July 01,1998 (superseded document available).

Title 75. Statutes and Reports
Chapter 2

§ 14 . Free Copies Of Statutes And Session Laws.

Cite as: 75 O.S. § 14 (OSCN 2002)

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

R.L. 1910, § 8150; Laws 1957, p. 550, § 1, emerg. eff. June 1, 1957; Laws 1959, p. 368, § 1, emerg. eff. July 15, 1959; Laws 1976, c. 209, § 1; Laws 1978, c. 165, § 12; Laws 1983, c. 164, § 3, emerg. eff. June 6, 1983.

Title 75. Statutes and Reports
Chapter 2

§ 17 . County clerks to make requisition - Distribution - Receipts.

Cite as: 75 O.S. § 17 (OSCN 2002)

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

R.L. 1910, § 8153; Laws 1983, c. 164, § 4, emerg. eff. June 6, 1983.

Title 75. Statutes and Reports
Chapter 2

§ 18 . Laws To Be Delivered To Successors In Office.

Cite as: 75 O.S. § 18 (OSCN 2002)

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

R.L. 1910, § 8154; Laws 1983, c. 164, § 5, emerg. eff. June 6, 1983.

Title 75. Statutes and Reports
Chapter 2

§ 19 . Penalty For Failure To Deliver Volumes Of Laws To Successor In Office.

Cite as: 75 O.S. § 19 (OSCN 2002)

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

R.L. 1910, § 8155; Laws 1983, c. 164, § 6, emerg. eff. June 6, 1983.

Title 75. Statutes and Reports
Chapter 2

§ 20 . Replacing Missing Copies.

Cite as: 75 O.S. § 20 (OSCN 2002)

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

R.L. 1910, § 8156; Laws 1983, c. 164, § 7, emerg. eff. June 6, 1983.

Title 75. Statutes and Reports
Chapter 2

§ 22 . Conflicting Provisions.

Cite as: 75 O.S. § 22 (OSCN 2002)

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.

Title 75. Statutes and Reports
Chapter 6A

§ 180 . Supplements

Cite as: 75 O.S. § 180 (OSCN 2002)

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

Laws 1971, c. 117, § 10, emerg. eff. May 1, 1971; Laws 1981, c. 91, § 10, emerg. eff. April 20, 1981; Laws 1983, c. 164, § 8, emerg. eff. June 6, 1983; Laws 1991, c. 27, § 9, emerg. eff. March 29, 1991; Amended by Laws 2001, HB 1819 c. 40 § 9, emerg. eff. April 9, 2001 (superseded document available).

Title 75. Statutes and Reports
Chapter 6A

§ 181 . Price

Cite as: 75 O.S. § 181 (OSCN 2002)

The price of the six-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

Laws 1971, c. 117, § 11, emerg. eff. May 1, 1971; Laws 1981, c. 91, § 11, emerg. eff. April 20, 1981; Laws 1983, c. 164, § 9, emerg. eff. June 6, 1983; Laws 1991, c. 27, § 10, emerg. eff. March 29, 1991; Amended by Laws 2001, HB 1819 c. 40 § 10, emerg. eff. April 9, 2001 (superseded document available).

Title 82. Waters and Water Rights
Chapter 5

§ 546 . Decree of incorporation filed with Secretary of State.

Cite as: 82 O.S. § 546 (OSCN 2002)

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.

Title 82. Waters and Water Rights
Chapter 18
Rural Water, Sewer, Gas and Solid Waste Management Districts Act

§ 1324.1 . Short Title.

Cite as: 82 O.S. § 1324.1 (OSCN 2002), Rural Water, Sewer, Gas and Solid Waste Management Districts Act

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 85. Workers' Compensation
Chapter 1
Workers' Compensation Act

§ 1 . Title of act.

Cite as: 85 O.S. § 1 (OSCN 2002), Workers' Compensation Act

This act shall be known as the "Workers' Compensation Act."

Historical Data

Laws 1915, c. 246, art. 1, §; Laws 1977, c. 234, § 1, eff. July 1, 1978.