

# Handbook for County Clerks of Oklahoma

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**Photos:**

**Bottom Left: Pawnee County Clerk Kristie Moles  
Bottom Right: Payne County Clerk Glenna Craig  
Top Right: Noble County Clerk Sandra Richardson**

# Preface

The word “Clerk” has different meanings to different people. The writers of the Constitution of Oklahoma created in Article 17, Section 2, and 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.”

Oklahoma Constitution  
Article 5 § 60

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 their duties and responsibilities, into the office of the County Clerk.

19 O.S. § 225

Other legislative changes include the creation of the office of the County Assessor in 68 O.S. § 2814, the changing of County Judges and Attorneys to District Officers and the dropping of Township Officers. 68 O.S. § 3006 provided for an Excise Board with appointive membership, “ . . . as a part of the system of checks and balances required by the Constitution.”

68 O.S. §2814

68 O.S. §3005.1

68 O.S. § 3006

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

- Property interest records
- Serving as the repository for legally prepared instruments such as deeds, mortgages, right-of-ways, easements, mineral rights, and liens
- 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
- Accounting and bookkeeping duties
- Performing accounting and bookkeeping duties for current records of county properties, records of disbursements, and the appropriation of funds into disburseable accounts, and payroll.

- Purchasing
  - Performing purchasing functions for the county, except for some exceptions

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

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# Introduction

## How to Use This Handbook

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This revision of the *Handbook for County Clerks of Oklahoma* reflects the current statutes and is updated as changes to the statutes are made.

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 supplement the information that is provided.

### **NOTE:**

**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 a District Attorney, and/or procedure or policy issued by an appropriate state agency, those opinions, interpretations, procedures, and policies will take precedence over the handbook.

## Technology

### Internet Document

The *Handbook for County Clerks of Oklahoma* is an internet document and can be accessed through the County Training Program website: <http://www.agecon.okstate.edu/ctp> under the “Handbook” heading on the left-hand side of the website. The document can be downloaded onto computers, copied, or printed.

The printed copy will not have the interactive capabilities of the online document.

The interactive capability of the internet allows readers to link from one spot to another in the document. For example, the reader can click on a heading entry in the Table of Contents, and they will be linked directly to that heading in the handbook.

The statute references on the right-hand side of the pages are now linked to the web. Readers can click on the statute references, and they will be linked directly to a complete version of that statute on the OSCN website.

Forms are shown in blue and clicking on that text will link readers to the actual form on the internet.

Readers can use the “search” feature on the webpage as an index to search for particular items they wish to reference. Readers can also page through the handbook just as they would a printed copy. The handbook appears on the screen exactly as it will appear when printed.

## Organization

The first section of the *Handbook for County Clerks of Oklahoma* covers county government in Oklahoma, and the five chapters in Section I apply to all county officers and employees. This section is intended to provide general information about how county government operates in Oklahoma and help members of the County Clerk’s office 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.

Appendix A is a guide to using the statutes.

Appendix B 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 B is provided for the reader's convenience if they should need to contact any of these agencies.

## Oklahoma Statutes 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 beginning of the material to which it applies.

If readers click on one of these references while using the online version, they will be linked directly to that reference. In other words, if the reader clicks on a statute reference, they will be linked to the complete text of that statute.

*Article* references are from the *Constitution of the State of Oklahoma*. Oklahoma Statute (O.S.) references are from the Oklahoma Statutes.

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 prove useful to see how certain tasks are performed.

## Forms and Computerized Forms

Since the purchasing forms are available online, and because many counties now develop their own computerized forms, most of the forms are not included in this version of the handbook. Please refer to the appropriate website for examples of the forms mentioned in the handbook.

## Questions and Comments

We have made every attempt to provide as complete and accurate a handbook as possible. If readers have any questions, comments, or suggestions, please contact the County Training Program at Oklahoma State University.

Telephone: 405-744-6160

Fax: 405-744-8210

Email: [ctp@okstate.edu](mailto:ctp@okstate.edu).

# Chapter One

## County Government in Oklahoma

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### 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 all county offices. Some county officers are elected and others are appointed. Unlike municipal governments, county governments do not make new laws or ordinances. The Oklahoma State Legislature enacts the laws that govern county government and that county governments enforce.

### Powers and Duties of County Government

Oklahoma law states that “each organized county within the state shall be a body corporate and politic and as such shall be empowered for the following purposes:

- To sue and be sued
- To purchase and hold real and personal estate for the use of the county and lands sold for taxes as provided by law
- 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

19 O.S. § 1

- To execute leases of real property owned by the county to nonprofit corporations organized for the general purpose of historical preservation
  - 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
  - To exercise such other and further powers as may be especially provided for by law
- County governments in Oklahoma have the following primary responsibilities:
- Maintaining the peace
  - Protecting health and property
  - Enhancing economic opportunity

Within these broad categories, county officers perform several functions:

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

## County Officers

### Elected County Officers

Oklahoma law stipulates that each county have county officers to aid in the organization and welfare of the respective county. Five of these offices were established in the Oklahoma Constitution in 1907.

Oklahoma Constitution  
Article 17 § 2

The following officers are elected by the eligible voters in the county at a general election.

- County Commissioners  
Three in each county; one elected by the voters in each of the three districts
- County Clerk
- County Assessor  
Created by Oklahoma Statute in 1911; replaced town, city, and township assessors whose offices were abolished that same year
- County Treasurer
- County Court Clerk
- County Sheriff
- District Attorney  
An Oklahoma Statute in 1967 created the office and 27 districts and replaced County Attorneys. Voters from one or more counties within a district select a District Attorney to represent that district.

68 O.S. § 2814

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

OSU Extension Fact Sheet No. 802, [Duties and Responsibilities of Elected County Officials](#), contains a table showing the schedule of election years for elected county officers and detailed descriptions of those officer’s duties and responsibilities.

## 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.

19 O.S. § 321

County Commissioners serve on the Board of County Commissioners and act as the principal administrators of the county. Their duties are identified in the statutes and they include the following activities:

- Selling or purchasing public land or buildings for the county
- Auditing the accounts of other county officers
- Approving the purchase of operating supplies, equipment, and services contracted for the county
- Supervising county road and bridge construction and maintenance
- Developing personnel policies, designating holidays, and approving salaries for county employees
- Approving payment of the county payroll
- Auditing and approving tort claims against the county
- Receiving and approving bids for major purchases or construction projects
- 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
- Purchasing surety bonds (blanket bonds) to cover all county officers and employees

19 O.S. § 339  
19 O.S. § 339(A)(1)  
19 O.S. § 339(A)(2)

19 O.S. § 339(A)(3)  
19 O.S. § 339(A)(10)  
19 O.S. § 326  
19 O.S. § 153  
51 O.S. § 158

Oklahoma Constitution  
Article 10 §9-D  
25 O.S. § 307(E)  
19 O.S. § 326  
19 O.S. § 321(B)  
19 O.S. § 167  
19 O.S. § 622

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

## County Clerk

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

- Serving as Secretary for the Board of County Commissioners and other county boards such as the County Excise Board
- Recording all appropriations and expenditures for each county office or department
- Preparing warrants or checks for paying county bills and payroll
- Purchasing or leasing and maintaining all county supplies and equipment
- Acting as the register of deeds

19 O.S. §§ 250  
19 O.S. §§ 284  
19 O.S. §§ 286  
  
19 O.S. §§ 243  
19 O.S. §§ 244  
68 O.S. §§ 2861(E),  
3005.1(A)  
19 O.S. §§ 245  
19 O.S. §§ 250  
19 O.S. § 346  
62 O.S. § 471  
19 O.S. § 1501

Please refer to Chapter Seven, Duties of the County Clerk: General, for detailed information on the duties of the County Clerk's office.

19 O.S. § 225

## County Assessor

The County Assessor assesses all property for ad valorem taxation and submits the value of each property to the County Equalization Board and later to the State Board of Equalization for approval.

After receiving the certified millage rates from the County Excise Board, the County Assessor prepares the tax roll, which shows the taxes due on each county property and forwards the roll to the County Treasurer for tax collection.

The County Assessor also performs the following duties:

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

68 O.S. §§ 2814  
68 O.S. §§ 2815  
68 O.S. § 2817  
  
68 O.S. §§ 2827  
68 O.S. §§ 2840  
  
68 O.S. § 2820  
68 O.S. § 2823  
  
68 O.S. § 2836  
68 O.S. § 2871

## County Treasurer

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

19 O.S. §§ 623  
19 O.S. §§ 624  
19 O.S. §§ 625

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.

68 O.S. § 2869

## County 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 (as given by a judge), passports, and marriage (as authorized by a judge), beer, pool hall, and other county licenses.

12 O.S. §§ 22  
12 O.S. §§ 24

12 O.S. §§ 27  
12 O.S. §§ 28  
12 O.S. §§ 29  
12 O.S. §§ 35.1  
28 O.S. § 31

## County Sheriff

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

19 O.S. §§ 513  
19 O.S. §§ 514  
19 O.S. §§ 516  
19 O.S. §§ 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,  
19 O.S. §§ 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.

19 O.S. §§ 215.1  
19 O.S. §§ 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 to give opinion and advice to the Board of County Commissioners and other civil officers of the county when requested by such officers and boards, on all matters in which the county is interested, or relating to the duties of the boards or officers in the county.

19 O.S. § 527

The County Sheriff, County Treasurer or County Assessor has the authority to employ a general counsel, either in-house as a staff attorney or through an outside law firm, to advise or represent that officer and office in performing the official duties of that office. The Board of County Commissioners must approve all contracts for outside counsel. Any general counsel employed must be compensated from the funds of the employing county office.

19 O.S. § 215.25(H)

In any case in which a county officer files an action against another county officer, the district attorney cannot represent either county officer in the action.

## 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

- Safety Coordinators
- County Board of Equalization members
- County Excise Board members
- Board of Tax Roll Corrections members
- County Emergency Management Director (Formerly the County Civil Defense Director)
- County Board of Public Welfare members
- County Election Board members
- County Free Fair Board members (elected within a Commissioner’s district at a mass meeting)

[OSU Extension Fact Sheet No. 803, Duties and Responsibilities of Non-Elected County Officials](#), detailed descriptions of those officer’s duties and responsibilities.

## 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.

69 O.S. § 624  
69 O.S. §§ 625  
69 O.S. §§ 626

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

69 O.S. § 687.1

## County Extension Office Personnel

The [Oklahoma Cooperative Extension Service \(OCES\)](#) maintains the County Extension Office and hires, with the approval of the Board of County Commissioners, the County Extension Director. Through the County Extension Office staff, OCES provides educational resources and programs organized into four major areas:

70 O.S. § 3418

- Agriculture
- Family Life, Nutrition, and Health

- 4-H and Youth Development
- Rural Development

## **County Board of Health/Superintendent of Health**

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

63 O.S. §§ 1-201~1-210

Two or more boards of health may form a health district. County boards of health and/or health districts may join cities, towns, and schools to form cooperative departments of health. The primary purposes of these entities include preventing and controlling disease and other health dangers, educating the public, providing preventive services, keeping vital records, and assisting the State Commissioner of Health.

Financing is achieved by county mill levy, state funds, user fees, and sometimes an earmarked sales tax.

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

## **County Medical Examiner**

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

63 O.S. § 937

## **County Safety Director**

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

40 O.S. § 403(E)

## **Safety Coordinators**

Each county officer may also appoint a Safety Coordinator to coordinate safety programs for employees in that office. The Safety Coordinators report to the County Safety Director.

ACCO publishes the ACCO Fire and Safety Manual, which contains additional information about safety in county offices.

40 O.S. § 403(E)

## 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. §§ 2861 ~2864

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. § 2861(E)

## 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. § 3005.1

- 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

68 O.S. §§ 3006  
68 O.S. §§ 3007

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.

Each member of the County Excise Board shall be required to attend and successfully complete a course of instruction consisting of six hours within 18 months plus three hours of CEU instruction every four years.

## Board of Tax Roll Corrections Members

68 O.S. § 2871

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.

## 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,  
63 O.S. §§ 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 provisions of the federal Clean Air Act Amendments of 1990.

## The County Board of Public Welfare Members

56 O.S. § 163

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.

## County Election Board Members

The State Election Board appoints two members, two alternates, and a County Election Board Secretary to the County Election Board and these individuals are responsible for ensuring that all of the steps necessary to organize, administer, and hold official elections are performed correctly. These steps include printing, distributing, collecting, and counting ballots, and delivering them to the State Election Board. The County Election Board appoints a Secretary, an Election Judge, Clerk, and Inspector in each precinct.

26 O.S. §§ 2-110  
26 O.S. §§ 2-111  
26 O.S. §§ 2-111.1  
26 O.S. §§ 2-111.2- 217  
26 O.S. §§ 2-124  
26 O.S. §§ 2-125  
26 O.S. §§ 2-126

## County Free Fair Board Members

The nine members of the County Free Fair Board are generally elected by written secret ballot for a term of three years at a mass meeting in February called by the Board of County Commissioners.

Three members are elected annually, one from each district. These members manage the fairground facilities and conduct the county free fair, junior livestock show, and other events.

2 O.S. §§ 15-65  
2 O.S. §§ 15-68  
2 O.S. §§ 15-113

## Other Non-Elected Officers

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

- County Law Library Board of Trustees

20 O.S. §§ 1204  
20 O.S. §§ 1205  
20 O.S. §§ 1208

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

19 O.S. §§ 1002  
19 O.S. §§ 1004  
19 O.S. § 863.1  
19 O.S. §§ 789,  
19 O.S. §§ 790.1

# Chapter Two

## Sources of County Revenue

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

### County Funds

The graph in Figure 2-1 shows the average county revenue sources for FY 2021. This graph depicts the average revenue sources for all 77 counties in Oklahoma. Not all counties receive revenue from all of the items included in the graph. For example, not all counties have a county sales tax.

### The County General Fund

The Oklahoma Constitution and the Oklahoma Statutes authorize counties to create a County General Fund, which is the county's primary source of operating revenue.

The County General Fund is typically used to pay most county employees' 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.

The Board of County Commissioners must review and approve all expenditures made from the County General Fund.

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

## **Ad Valorem Tax Collections**

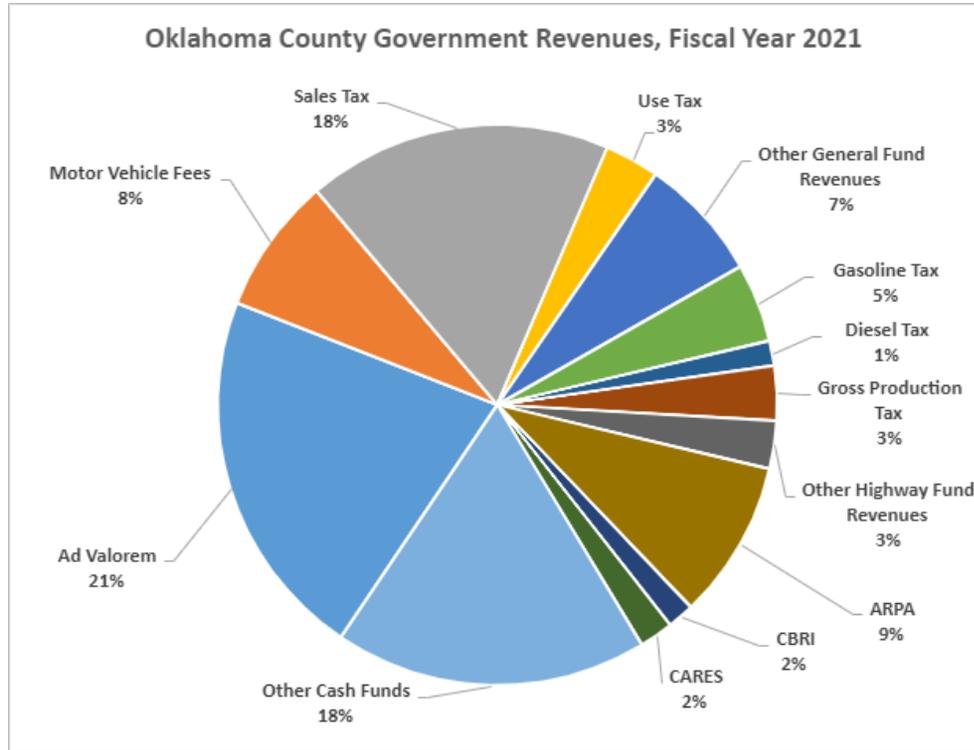
Ad valorem means "according to value" or "in proportion to value." Most people use the terms ad valorem and property tax interchangeably. Property tax is an ad valorem tax because the amount of tax is directly proportional to the taxable value of the property.

Property taxes are measured in mills. A mill is a one-thousandth of \$1.00 tax for every \$1,000.00 of taxable value. Taxable value (assessed value) is equal to the fair cash value multiplied by the assessment percentage or ratio.

The County Excise Board can lawfully set the levy not to exceed 15 mills (five of which is apportioned for school district purposes). They can then apportion the anticipated revenue among the county, cities, towns, and school districts.

Oklahoma Constitution  
Article 10 § 9  
62 O.S. § 331  
68 O.S. §§ 3009  
68 O.S. §§ 3011  
  
62 O.S. § 331

## County Government Revenue Sources for Counties, FY 2021



Statewide Totals	Fiscal Year 2021
Ad Valorem	393,807,079.61
Motor Vehicle Fees	144,599,166.58
Sales Tax	322,677,476.22
Use Tax	57,734,715.88
Other General Fund Revenues	131,531,900.76
Gasoline Tax	83,336,008.95
Diesel Tax	26,247,074.00
Gross Production Tax	57,631,744.56
Other Highway Fund Revenues	50,922,977.89
ARPA	167,815,325.00
CBRI	28,455,407.00
CARES	36,048,543.00
Other Cash Funds	331,418,150.00

**Figure 2-1. Average County General Fund Revenue, FY 2021**

Sources of revenue include all revenues to General, County Highway, and Special Revenue funds. The percent of revenue by source was calculated using the total revenue, across all counties, from each respective source. Therefore, the percentages are based on the statewide totals shown in the table.

**Source:** The data for this graph comes from the *Abstract of the General Fund for Counties in Oklahoma* published by the Oklahoma Cooperative Extension Service at Oklahoma State University, available at <http://www.rd.okstate.edu/RDPublications.htm#D>.

**NOTE:**

This graph shows a general average of all 77 counties in Oklahoma. Not all counties receive revenue from all of the sources shown. For example, not all counties have gross production tax revenue. Acronyms: (ARPA) American Rescue Plan Act, (CBRI) County Bridge and Road Improvement, (CARES) COVID Aid, Relief, and Economic Security.

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

<b>Budget Account</b>	<b>Regulated Amount of Deposit</b>
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 Improve ment	Optional within the net proceeds of one mill
Free Fair Additional Improvement	Optional within the net proceeds of one mill
Library	Optional within the net proceeds of one-half mill
Public Health	Optional within the net proceeds of one mill (when coordinated by the State Department of Public Health)
Bovine T.B.	Optional within the limit of \$5,000.00
Farm and Home Demonstration	Variable with the size of the county (optional within statutory limitations)

**NOTE:**

**The Oklahoma Constitution limits the real property applied assessment percentage to between eleven and thirteen-and-one-half percent of fair cash value and the personal property applied assessment percentage to between ten and fifteen percent of fair cash value. These amounts can be changed by a county-wide vote of the people.**

Oklahoma Constitution  
Article 10 § 8

68 O.S. § 2806  
68 O.S. § 2807

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

68 O.S. § 2806

## **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 visually inspect each piece of real property at least every four years.

68 O.S. § 2807

## **Personal Property**

Personal property includes individual personal property and business personal property.

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

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

Counties can elect to abolish household personal property taxes.

Oklahoma Constitution  
Article 10 § 8A

**NOTE:**

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

Table 2-2 shows the ad valorem taxation process and the responsibilities of the various county offices in that process.

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

The *Oklahoma Ad Valorem Mill Levies, Fiscal Year 2006*, published by the [Oklahoma Cooperative Extension Service](#) at OSU, contains a statewide, comprehensive listing, by county, of statewide local government millages.

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

## Other Ad Valorem Funded Budgets

The Oklahoma Constitution authorizes the ad valorem taxation for political subdivision of State. All ad valorem funded budgets must be submitted to the County Excise Board for certification of the ad valorem tax rate or levy. The County Treasurer collects all ad valorem taxes for the county and apportions the revenue to each authorized entity. Those most common entities are counties, cities, schools, and other examples such as:

- County Health Department
- County Building
- Emergency Medical Services
- Solid Waste Management District - three mills (Assessor HB)
- County Industrial Development Fund – five mills
- Cooperative Library – one to four mills
- County Sinking Fund

Refer to Chapter 9, General Description of Ad Valorem Taxation, in the *Handbook for County Assessors of Oklahoma* for a list of all levies with their legal citations.

## Exemptions to Ad Valorem Taxation

The Oklahoma Statutes provide tax exemptions for governmental, educational, religious, and charitable institutions. They also provide for other exemptions such as the homestead exemption.

Oklahoma Constitution  
Article 10 § 9A  
63 O.S. § 1-223

Oklahoma Constitution  
Article 10 § 10

Oklahoma Constitution  
Article 10 § 9C(a)

68 O.S. § 2887

**Table 2-2. County Ad Valorem Taxation Process**

<b>Office or Board</b>	<b>Activity</b>
County Assessor	Appraises real property and accepts renditions on personal property Appraised value = fair cash value according to use
	Applies assessment ratio to appraised value Appraised value x assessment ratio = gross assessed valuation
	Applies applicable exemptions to determine net assessed valuation. Gross assessed valuation – exemptions = net assessed (or taxable) valuation
	Prepares a summary of the assessment rolls (an abstract of all valuations of taxable property in the county)
	Certifies and presents this summary to the County Excise/Equalization Board and the Oklahoma Tax Commission
County Excise Board	Receives and reviews the County Assessor’s summary, which shows the county’s tax base Later receives certified values from State Board of Equalization (county’s total taxable valuation)
	Receives and reviews estimates of needs from each department of county government
	Determines exact tax levy and certifies the levies to the County Assessor  Levy (up to constitutional limitation) = tax revenues needed x 1000 taxable valuation

County Assessor	Applies the levy to each entry on the assessment rolls Mill rate x taxable valuation = tax 1000
	Prepares the tax rolls
	Certifies the tax rolls to the County Treasurer and at the same time files a true and correct abstract of the tax rolls with the County Clerk. The County Clerk directs the County Treasurer to collect the amount contained in the abstract.
County Treasurer	Prepares and mails tax statements
	Receives tax payments
	Issues delinquent tax notices and warrants on personal property
	Initiates and supervises tax sales on real property for nonpayment of taxes

**Table 2-3. Property Tax Calculation**

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 (80 mills) or 80/1000 = 0.080	x 0.080
Equals tax due	\$688.00

## 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.

68 O.S. § 2888

A homestead is exempt from ad valorem taxation up to \$1,000 of the assessed value (the property's taxable valuation is less than \$1,000). Persons who purchased homes during the past year are eligible for a homestead exemption if the following two criteria apply:

- The persons were actually living on the property on January 1 of the current taxable year.
- 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.

68 O.S. § 2889

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

68 O.S. § 2890

An additional homestead exemption is an additional exemption allowed to any homeowner who meets the following conditions:

- The homeowner is eligible for a homestead exemption.
- Application for additional homestead must be made annually on or before March 15.
- The homeowner's gross household income is \$25,000 or less for the preceding calendar year.

## Ad Valorem Tax Refunds or Credits

68 O.S. § 2906

A head of household can qualify for a refund or credit of ad valorem tax payments if the following conditions apply:

- 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.

- The person has been honorably discharged from active service in any branch of the Armed Forces of the United States or Oklahoma National Guard and has been certified by the United States Department of Veterans Affairs or its successor to have a one hundred percent (100%) permanent disability sustained through military action or accident or resulting from disease contracted while in such active service, or is the surviving spouse of the person.

## Fees and Collections

28 O.S. § 43

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 majority of the services and accompanying fees are established by the legislature. Collections are the revenues obtained from the fees.

28 O.S. § 32

For example, the County Clerk collects a fee for recording deeds and other legal documents, and the Treasurer collects fees associated with the collection of delinquent taxes.

## 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 two-percent county sales tax. Counties with populations larger than 300,000 may levy a restricted tax of one-half of one percent or one percent to finance certain facilities.

68 O.S. § 1370  
68 O.S. § 1370.1  
68 O.S. § 1370.6

### NOTE:

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

A.G. Opinions 04-32  
A.G. Opinions 05-23  
A.G. Opinions 07-22

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

A.G. Opinion 96-70

- 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

68 O.S. § 1370

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

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

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 four-and-a-half percent, levied by the state and the maximum 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

68 O.S. § 2701

See [OSU Extension Facts AGEc-763, \*Adopting a County Sales Tax\*](#)

### **County Use Tax**

68 O.S. § 2705

Counties can adopt a use tax after a sales tax is in place. Use tax is collected on mail and phone order and Internet purchases from merchants who have no physical presence in Oklahoma. Use tax is set by the Board of County Commissioners and cannot exceed the sales tax for the county.

68 O.S. § 1411

[OSU Extension Facts F-765, \*Use Tax for County Government\*](#) contains 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:

69 O.S. § 665

68 O.S. § 500.6(A)

- 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

68 O.S. § 500.7

47 O.S. § 1104

68 O.S. § 1004

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

68 O.S. §§ 5301  
47 O.S. § 1137.1

3 O.S. § 256  
63 O.S. § 4003  
68 O.S. § 2001  
68 O.S. § 5401  
68 O.S. § 5404  
68 O.S. § 5301

## Reimbursements

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

- All local jurisdictions (such as school districts or road districts) that benefit from ad valorem assessment pay a pro-rated share of the total visual inspection budget for the County Assessor's program of visual inspection where county properties are visually inspected at least once every four (4) years and revalued annually. This cost is included in the county budget and the local jurisdictions reimburse their shares of the cost to the county.
- The county initially pays for certain expenses for the District Attorney, but the state, through the District Attorney's Council, reimburses the county for certain expenses that the county is not

68 O.S. § 2820  
68 O.S. § 2822  
68 O.S. § 2823  
68 O.S. § 2817

19 O.S. §§ 215.36  
19 O.S. §§ 215.38

required to provide, such as maintenance, operation, and capital outlay. Counties must provide the District Attorney with office space, including heating, cooling, and maintenance of that space; a law library and necessary legal subscriptions; and funds for investigation, prosecution, or defense of any action where the county is a party.

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

26 O.S. § 2-118  
26 O.S. § 2-119  
26 O.S. § 2-121

62 O.S. §§ 193  
62 O.S. §§ 194

**Table 2-4. State Transfer Payment Sources and Uses**

Revenue Source/Tax Rate	Use		
	County Roads*	County Schools	County Government
Gasoline Excise Tax (\$.16/gallon)	32.75%		
Diesel Excise Tax (\$.13/gallon)	34.27%		
Special Fuel (\$.16/gallon) 68 O.S. §§ 500.6, 703, 704, 705, 706, 707.1, 707.2, 707.3	29.89%		
Gross Production Tax (oil) 7% Tax*** 68 O.S. §§ 1001, 1003, 1004	11.427**	7.14	
Gross Production Tax (natural gas) 7% Tax*** 68 O.S. §§ 1001, 1004	7.147	7.14	
Motor Vehicle Licenses 47 O.S. § 1104	13.45%	36.20%	0.83%
Rural Electric Co-op Tax 68 O.S. § 1803, 1806		95%	
Counties with racetracks: Admission Fee Tax 3A O.S. § 207			50%
Gross Production Tax (asphalt or ores) ¾ of 1% of value 68 O.S. § 1001	7.14%	7.14%	

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

\*\* 4.28% to County Bridge and Road Improvement Fund of the State Treasury

\*\*\* Some exemptions exist. And 1% for 48 months on horizontally drilled wells and varies with well depth.

## Cash Funds

Special revenue funds, or cash funds, are created by statute and 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. The Statutes may reference cash funds as revolving funds. Cash fund revenues come from many sources including the following three sources:

- Excise taxes that the State of Oklahoma collects and distributes to counties
- State of Oklahoma contributions from its General Revenue Fund
- 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 68 O.S. § 1370 (E)
- County Assessor's Fee Revolving Fund 68 O.S. § 2829.1
- Emergency Management Fund 63 O.S. § 683.17
- County Community Service Sentencing Program (CSSP) Fund 22 § 991a 4.1
- County Commissioners' Litter Reward Fund 22 O.S. § 1334 (A~J)
- County Highway Fund 69 O.S. § 1503
- County Commissioners' Flood Plain Cash Fund 22 O.S. § 1334 (A~J)
- County Clerk's Lien Fee Fund 21 O.S. §1761.1
- Court Clerk Revolving Fund 82 O.S. §§ 1602
- County Fair Board Free Fair Fund 27A O.S. §§ 1-3-101
- Court Clerk's Child Abuse Prevention Fund 27A O.S. §§ 2-4-302
- District Attorney's Bogus Check Restitution Fund 19 O.S. § 265
- County Sheriff's Training Fund 19 O.S. § 220
- County Sheriff's Commissary Account 2 O.S. § 15-59
- County Sheriff's Service Fee Fund 28 O.S. § 86.1
- County Sheriff's Prisoners' Board Fund 22 O.S. § 991f-1.1 (E)
- County Treasurer's Resale Property Fund 22 O.S. § 1325

- County Treasurer’s Mortgage Certification Fee Fund
- Preservation Fee Fund (Effective July 1, 2001)
- Copy Fee Fund
- County Lodging Tax Revolving Fund
- Free Fair Building Fund (authorization to invest monies)

68 O.S. § 1904  
 28 O.S. § 32  
 51 O.S. § 24A.5 (3)  
 68 O.S. § 1370.9  
 2 O.S. § 15-13

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

1. Home rehabilitation grant fund
2. Rural water district fund Fire district fund
3. 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

68 O.S. § 331

Revenue for Cash Fund accounts are deposited with the County Treasurer upon receipt. Some funds are deposited electronically directly into the county bank account. The County Treasurer will create a miscellaneous receipt upon deposit of any funds.

**NOTE:**

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

At the end of the month the County Treasurer will apportion the revenues received into the proper Cash Fund. Upon completion of the apportionment of funds the Cash appropriation process can begin by completing the [SA&I Form No. 308, Cash Fund Estimate of Needs and Request for Appropriation](#):

- Part One: Certification of Funds available is completed by the County Treasurer.
- Part Two: Creates the Estimate of Need showing appropriation account in which the revenue is to be appropriated.

This is completed by the Officer, BOC, or County Clerk. The completed estimate of needs is presented to the Board of County Commissioners and approved in an open meeting.

- Part Three: The Excise Board will revenue the request to determine that the funds are available and that the funds are allocated according to law. Upon approval, the form is returned to the County Clerk.

This step may be approved by a Budget Board in those counties that have adopted the County Budget Act.

Upon receipt of the completed SA&I Form No. 308, the County Clerk will post to the appropriation ledger. The revenue is now available for the county officer governing the cash fund to expend funds.

## **Capital Projects Funds**

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

## **Debt Service Funds**

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

## **Special Assessment Funds**

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

## **Audit Funds**

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

## **Proprietary Funds**

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

## Enterprise Funds

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

## Internal Service Funds

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

## Fiduciary Funds

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

## Trust and Agency Funds

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

- Expendable trust funds are handled in the same way as governmental funds.
- Nonexpendable trust funds and pension trust funds are handled in essentially the same way as proprietary funds. They are accounted for on the 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.

60 O.S. § 176

## Other Sources of County Revenue

### Funds for County Road and Bridge Construction and Maintenance

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

### County Bridge and Road Improvement Fund

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

69 O.S. § 302.1  
69 O.S. § 659-666  
A.G. Opinion 05-06

### County Improvements for Roads and Bridges Fund

Effective July 1, 2007, the CIRB program created the County Improvements for Roads and Bridges fund. The Transportation Commission administers the fund. Its purpose is to construct or reconstruct county roads or bridges that are of the highest priority. The program is funded by a portion of vehicle license and registration fees.

47 O.S. § 1104 (L)  
69 O.S. § 507

### Other Funds

Other funds for road and bridge construction and maintenance include federal Surface Transportation Program funds and Bridge Replacement funds. For more information, refer to “Financing for Bridge and Road Construction and Maintenance” in Chapter Fourteen of Handbook for County Commissioners of Oklahoma: “Duties of the County Commissioner: Roads and Bridges.”

# Chapter 3

## The County Budget Process

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### Budget Preparation

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

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

To ensure fiscal responsibility and accountability of public officials to the law and the people that they serve; Oklahoma State law requires all units of local government, including school districts, to prepare an annual financial statement and estimate of needs for certain funds, especially the General Fund. 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. § 3002

68 O.S. § 3004

The governing board is responsible for ensuring that each county officer files with them a financial statement (county officers annual report form, Office of the State Auditor and Inspector ([SA&I Form No.](#)

1161 or SA&I Form No. 1162) that shows revenues and expenses for the past year and an estimate of expenditures and revenues for the next fiscal year. 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.

## 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. Proposing expenditures on the basis of revenues anticipated during the coming year

This step shows how to efficiently continue or increase past expenditures, and how to prioritize spending for the next fiscal year.

## Forms Related to the Budget Process

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

68 O.S. § 3002

68 O.S. § 3004

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, [SA&I Form No. 2633](#)
- Estimate of Needs form prescribed by SA&I
- Officer's Request for Supplemental Appropriation, [SA&I Form No. 388](#)
- Supplemental Appropriation, [SA&I Form No. 150](#)
- Transfer of Appropriations, [SA&I Form No. 237](#)

## **Budget Submissions**

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

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

<b>Activity</b>	<b>Commissioner/Excise Board</b>	<b>Budget Board</b>
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	Not 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 within 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 and supplements	Authorized by the County Excise Board	Authorized by the Budget Board
Approves budget 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 the visual inspection program to the County Excise Board. Table 3-2 shows the fiscal timetable for counties that use the Commissioner/Excise Board Budget Method.

68 O.S. § 2822

### 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. § 2861

68 O.S. § 3005.1

- One member by the Oklahoma Tax Commission
- As a matter of practice, the Oklahoma Tax Commission typically seeks the advice of the county's state senator.
- One member by the Board of County Commissioners
- One member by the District Judge or a majority of the District Judges in all judicial districts with more than one District Judge

The County Clerk serves as Secretary to the County Excise Board.

68 O.S. §§ 2861

68 O.S. §§ 3005.1(A)

The tenure of the County Excise Board must be coterminous with that of the County Commissioners in Districts 1 and 3 and must follow other requirements set forth in the statutes. The County Excise Board must perform the following functions:

- Require adequate and accurate reporting of finances and expenditures for all budget and supplemental purposes from all county entities

**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. §§ 2892 68 O.S. §§ 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. §§ 2892 68 O.S. §§ 2902
While the Board of Equalization is in session	The County Assessor begins preparing the assessment roll: 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. § 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 <a href="#">Oklahoma Tax Commission (OTC)</a> . 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. § 193
Within thirty (30) calendar days of notice of increase in valuation	Taxpayers may 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 seven (7) calendar days. If the taxpayer is still dissatisfied, the taxpayer must file an appeal with the County Board of Equalization within fifteen (15) calendar days of the date the notice is mailed or delivered.	68 O.S. §§ 2876 68 O.S. §§ 2877
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. §§ 2863 68 O.S. §§ 2864

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

Date	Activity	Statute Reference
Within 30 calendar days of when the equalization order was mailed	If desired, the County Assessor or the taxpayer may appeal any decision of the County Board of Equalization in District Court.	68 O.S. § 2880.1 68 O.S. § 2902
By June 15	The County Assessor must file the annual abstract of assessment with the OTC.	68 O.S. § 2867
Within 10 days of receiving certification	The County Assessor files an abstract of assessment (“Report to Excise Board”) with the County Excise Board.	68 O.S. § 2867 A.G. Opinion 05-17
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
	The County Assessor shall make adequate provisions for the Visual Inspection Program. Each jurisdiction shall receive a copy. The Excise Board or Budget Board shall notify all jurisdictions of any meeting at which any discussions or actions will be taken.	68 O.S. § 2822
First Monday in July or earlier up to ten (10) days of hearings	The County Excise Board meets to organize, elect officers, set dates for the budget hearings and other public meetings.	68 O.S. §§ 3006 68 O.S. §§ 3012 68 O.S. §§ 3014 68 O.S. §§ 3013
After beginning of fiscal year	The County Excise Board approves temporary appropriations for the new fiscal year.	68 O.S. § 3020

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

Date	Activity	Statute Reference
By July 1	The County Excise Board holds a budget planning conference with each county officer to discuss personnel needs and shall provide, prior to the meeting, a tentative estimate of available revenues for the new fiscal year.	19 O.S. § 180.65(E)
On or before July 25	County Excise Board apportions the millage as authorized by the Oklahoma Constitution	Oklahoma Constitution Article 10 § 9 68 O.S. § 315
On or before July 31	The State Board of Equalization shall cause the assessed valuations of any railroad, air carrier or public service corporation to be certified by the State Auditor and Inspector to the county assessors of each county in which any portion of the property may be located.	68 O.S. § 2860
By August 17	The Board of County Commissioners files the financial statements and estimates with the County Excise Board using a uniform, authorized bookkeeping system.  The budget, the financial statement, and the estimate of needs must be published in a legally qualified newspaper.	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 thirty (30) days from the time the values are certified to fix levies and make budget appropriations.  Budgets are delivered to the Office of the SA&I.  The County Clerk publishes a notice that budgets and levies are on file for inspection.	68 O.S. § 3014  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 68 O.S. §§ 3014
	The County Clerk directs the County Treasurer to collect the amount contained in the abstract.	68 O.S. §§ 2869 68 O.S. §§ 3014
November 1	The County Treasurer mails tax statements thirty (30) days after receiving the tax roll) to property owners and collects the taxes.	68 O.S. §§ 2869 68 O.S. §§ 2915 68 O.S. §§ 3014

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

Date	Activity	Statute Reference
Before January 1	Taxpayers must pay at least one-half of each property’s ad valorem tax levy.	68 O.S. § 2913
Before April 1	Taxpayers must pay the second half of each property’s ad valorem tax levy.	68 O.S. § 2913

- Provide each county officer with adequate funds for the performance of mandatory constitutional and statutory governmental functions within the financial means available
- Perform other duties as defined in the statutes

68 O.S. §§ 3007  
 68 O.S. §§ 3014  
 68 O.S. §§ 3006  
 68 O.S. §§ 3007

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

### **Abstract of Assessed Valuations**

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

### **Who Submits Budgets**

68 O.S. § 2867

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

68 O.S. § 3002  
 11 O.S. §§ 17-201  
 11 O.S. §§ 17-216  
 68 O.S. § 3002

- The Board of County Commissioners (except in counties with budget boards)
- The governing body of each city and town (except Municipal Budget Act cities)
- The Board of Education of each school district
- Any taxing entity requiring a levy, such as library, health, EMS

## 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. § 180.65(E)

## 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](#) or [SA&I Form No. 1162](#), as appropriate. The county officers' annual report forms are provided by the County Clerk. This report is actually two (2) reports: a financial report of earnings and expenditures and an estimate of needs. This report must be submitted to the Board of County Commissioners (through the County Clerk acting as the Secretary to the Board) by the first Monday in July and includes the following information:

19 O.S. § 345

- Earnings of the previous fiscal year
- Expenditures of the previous fiscal year
- An estimate of needs for the upcoming fiscal year

68 O.S. § 3004

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:

68 O.S. §§ 3002  
68 O.S. §§ 3004  
68 O.S. § 3003

- Review the county officers' annual reports
- Prepare the county's financial statement for the fiscal year ended June 30
- Prepare the county's annual estimate of needs for the next fiscal year ending June 30

68 O.S. §§ 3002  
68 O.S. §§ 3004

## County's Annual Budget Report

The county's annual Financial Statement and annual Estimate of Needs form, prescribed by the SA&I, constitute the county's annual budget report (except in counties with budget boards.)

The preparation of the county's annual financial statements and annual estimate of needs are the responsibility of the governing board. Counties most generally hire a budget maker (accountant) to complete the financial statements and budget. The State Auditor and Inspector's office requires counties to use an electronic format to prepare the documents (effective 2021). Budget makers must be on the State Auditor's approved list. Approval requires attending a mandatory training. Upon completion, the budget maker will have access to the form. This form constitutes the county's annual budget report.

68 O.S. § 3002

The financial statement should show a list of county monies received and disbursed during the previous fiscal year. The itemized estimated budget for the next fiscal year should include the following information:

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

**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. § 3003

### **Publication of Financial Statement and Budget**

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

68 O.S. § 3002  
19 O.S. § 345

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

68 O.S. § 3002

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

By 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 with the Office of the SA&I office and signs the certificate.

68 O.S. § 3002  
68 O.S. § 3008

**NOTE:**

**Municipalities that have opted to prepare a budget pursuant to the Municipal Budget Act**

11 O.S. § 17-208  
11 O.S. § 17-209 (D)

do not file their budgets with the county, but file them with the Office of the SA&I. However, the Sinking Fund Schedule must be submitted to the County Excise Board.

## Review and Approval of the County Budget

68 O.S. § 3007

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

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

Neel v Board of County  
Com'rs of Cherokee  
County, 1980 OK 130,  
617-P2d  
201

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

### NOTE:

The County Clerk files all budgets with the Office of the SA&I.

68 O.S. § 3012  
68 O.S. § 3013

The Excise Board shall fix the time and place for public hearings regarding budgets. The notice of such hearings shall be given by one publication in a newspaper of general circulation. Any taxpayer may appear for or against any part of statements of estimated needs for the current fiscal year. The County Excise Board has the power to call in the official or person in charge for examination concerning estimated needs.

68 O.S. § 3006  
68 O.S. § 3022

## Publication of Approved Budget

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

## Transfer of Appropriations

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

A transfer of appropriations occurs when monies are transferred from an account with a surplus to another account that needs additional revenues. If monies are transferred within a fund, a transfer of appropriations neither increases nor decreases the fund's balance.

62 O.S. § 461

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 non-expended and non-encumbered balance of the appropriation of a county office with less urgent needs to the account of a county office with immediate urgent needs.

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*. The Governing Board would have prepared and completed [SA&I Form No. 150](#), *Supplemental Estimate*. These requests must include specific information:

68 O.S. § 3021  
68 O.S. § 3007

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

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

## Temporary Transfers

68 O.S. § 3021(4)

If at any time during the budget year it appears to the County Treasurer that there is temporarily insufficient money in a particular fund to meet the requirements of appropriation in the fund, the excise board, upon request of the County Treasurer and upon notification to the County Commissioners, may temporarily transfer money from one fund to any other fund with the permission of the county officer in charge of the fund that the money will be temporarily transferred from. 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. Any funds temporarily transferred shall be repaid to the original fund from which they were transferred within the fiscal year that the funds were transferred.

## Temporary Appropriations

68 O.S. § 3020

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

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

## City or Town Budgets in Counties Where County Excise

### Boards are Responsible for the Budget

68 O.S. § 3002

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

### Statement of Estimate of Needs

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

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

68 O.S. § 3003

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.

## **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 a date specified in the statutes.

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.

19 O.S. § 1407

**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	<p>The County Assessor accepts personal property renditions from individuals and businesses, homestead exemption applications, and manufacturer’s exemption applications.</p> <p><b>NOTE:</b>  <b>Homestead exemption applications are accepted all year.</b>  <b>They must be filed by March 15 to apply to the current year.</b></p>	<p>68 O.S. § 2832  68 O.S. §§ 2892  68 O.S. §§ 2902</p>
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.	<p>68 O.S. § 2832  68 O.S. § 2892  68 O.S. § 2902</p>
While the Board of Equalization is in session	<p>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.</p> <p>The County Assessor delivers the assessment role to the County Board of Equalization.</p>	68 O.S. § 2842
While the Board of Equalization is in session	<p>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.</p> <p>The County Assessor delivers the assessment role to the County Board of Equalization.</p>	68 O.S. § 2842

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

Date	Activity	Statute Reference
Before April 30	<p>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.</p> <p>The claims must be approved or disapproved by June 15 each year.</p>	62 O.S. § 193
Within twenty (20) days of notice of increase in valuation	<p>Taxpayers may 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 seven calendar days. If the taxpayer is still dissatisfied, the taxpayer must file an appeal with the County Board of Equalization within ten (10) days.</p>	68 O.S. §§ 2876 68 O.S. §§ 2877
April 1 to May 31	<p>The County Board of Equalization in counties with total assessed valuation less than one billion dollars hears taxpayers' protests and makes its decisions. In counties greater than one (1) billion-dollar valuation, sessions begin the 4th Monday in January and, if necessary, may extend beyond May 31.</p>	68 O.S. 2863
Within 10 days of adjournment of the County Board of Equalization	<p>If desired, the County Assessor or the taxpayer may appeal any decision of the County Board of Equalization in District Court.</p>	68 O.S. § 2880.1 68 O.S. § 2902
On or before a date set by the Budget Board	<p>The County Excise Board provides a tentative estimate of anticipated revenues, from all sources, classified by funds.</p>	19 O.S. § 1411

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

Date	Activity	Statute Reference
On or before a date set by the Budget Board	<p>Each county officer and department head 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.</p> <p>The report shows amounts for personnel, maintenance and operation, capital outlay, and other appropriate items.</p> <p>The County Assessor prepares an estimate of needs for visual inspection.</p> <p>The Budget Board must notify the taxing entities.</p>	<p>68 O.S. § 3004 19 O.S. § 1411</p> <p>68 O.S. § 2822</p>
By June 1	The Budget Board completes a budget for each fund.	19 O.S. §§ 1410 19 O.S. §§ 1417
By June 10	The Budget Board must give public notice of a budget hearing.	19 O.S. § 1412
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. § 2867
By June 23	The Budget Board adopts the budget.	19 O.S. § 1413
On or before July 31	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. § 2860
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 19 O.S. §§ 1414
July 1	The budget goes into effect subject to the final approval of the County Excise Board.	19 O.S. § 1413
Varies	If the County Excise Board finds that revisions are needed to the budget, the Budget Board must submit a correct budget within fifteen (15) days.	19 O.S. § 1414 (A.2,3,4,5)
Within 15 days	<p>The County Excise Board computes appropriations and levies taxes</p> <p>The County Clerk, as Secretary to the County Excise Board, certifies the approved budget to the Budget Board, the County Treasurer, and the Office of the SA&amp;I.</p>	19 O.S. § 1414 19 O.S. § 1415

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

Date	Activity	Statute Reference
	After filing the budget with the Office of the SA&I, any taxpayer may file protests against any alleged illegality of the budget.	
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 68 O.S. §§ 3014
	The County Clerk directs the County Treasurer to collect the amount contained in the abstract.	68 O.S. §§ 2869 68 O.S. §§ 3014
November 1	The County Treasurer mails tax statements thirty days after receiving the tax roll to property owners and collects the taxes.	68 O.S. §§ 2869 68 O.S. §§ 2915 68 O.S. §§ 3014
Before January 1	Taxpayers must pay at least one-half of each property's ad valorem tax levy.	68 O.S. § 2913
Before April 1	Taxpayers must pay the second half of each property's ad valorem tax levy.	68 O.S. § 2913

The primary difference between the two (2) methods is that the Budget Board, not the Board of County Commissioners, considers the estimates of needs and prepares the proposed budget to present to the County Excise Board. The budget is also completed and approved much earlier in a Budget Board county.

### The County Budget Board

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

19 O.S. §§ 1401  
19 O.S. §§ 1421

- 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.

## The County Budget Act

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

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

19 O.S. §§ 1401  
19 O.S. §§ 1421

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.

## 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.

19 O.S. § 1407

## 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:

19 O.S. § 1411(B)

19 O.S. § 1410

1. Actual revenues and expenditures during the preceding fiscal year
2. Budget estimates for the current fiscal year
3. Actual revenues and expenditures for a period of six to nine months for the current fiscal year
4. Estimated actual revenues and expenditures for the current fiscal year
5. Estimated revenues and proposed expenditures for the new budget year

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

## Budget Preparation

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

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

- Revenues and expenditures for the preceding fiscal year 19 O.S. § 1408
- 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 19 O.S. § 1410
- The estimate of revenues must be based on past and anticipated receipt
- 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.

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

19 O.S. § 1415

## Public Hearings and Protests

19 O.S. § 1412

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

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

19 O.S. § 1413

## 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(A)  
19 O.S. § 1416

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

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

19 O.S. § 1413(B)

19 O.S. § 1413(C)

- 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.

19 O.S. § 1411

## County Excise Board's Role

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

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

19 O.S. § 1415

19 O.S. § 1414(A)

19 O.S. § 1414(A) (B)  
19 O.S. § 1414 (C)

19 O.S. § 1414(A)

The County Budget Board has fifteen (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 the Office of the SA&I.

## Amended Budget

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

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

19 O.S. § 1420

19 O.S. § 1418

19 O.S. § 1419

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

19 O.S. §§ 1419

19 O.S. §§ 1420(C)

## Receiving Assistance and Audits

### Office of the State Auditor and Inspector

Personnel at SA&I 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.

74 O.S. § 212.1

The SA&I must perform an audit every two (2) years of all of the books, records, and accounts of all of the officers of each county. The SA&I must file a copy of all audits with the Governor, the District Attorney, and the County Clerk.

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

19 O.S. § 171

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.

19 O.S. § 174

19 O.S. § 174.1

### The District Attorney

The County Excise Board may require the district attorney to attend any of its sessions when passing upon the validity or invalidity of items of appropriation. This board may also request the district attorney's opinion in writing.

68 O.S. § 3008

## Understanding County Finances

Two extension fact sheets are included in [Appendix B](#), which should be of interest to county officers regarding county finances. OSU Extension Facts F-901 discusses *Financial Analysis for County Government*. OSU Extension Facts F-902 is titled *Comparison of County Government Finances* and compares assessed values in counties.

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

# Chapter Four

## The County Accounting System

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### Standardized Chart of Accounts and Operating Procedures

The Oklahoma Statutes mandate that the Oklahoma State Auditor and Inspector shall prescribe a uniform system of bookkeeping for use by all county officials in Oklahoma 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. Effective July 1, 2020, the new Chart of Accounts and Standard Operating Procedures was mandated for county government in Oklahoma by the State Auditor and Inspector.

74 O.S. § 214

The Chart of Accounts (COA) becomes a framework for the systematic reporting and accounting for county government transactions. The classification and coding structure becomes an effective system when used throughout the budgeting, accounting, and reporting cycles.

The Standard Operating Procedures (SOP) is designed to provide step-by-step instructions compiled by the Office of the State Auditor and Inspector to help carry out complex routine financial transactions. The SOP is specific to county government financial accounting and will provide proper accountability and reporting of county revenue and expenditures.

All elected officials should be familiar with the mandated accounting structures. For complete instructions and explanation, please refer to the Chart of Accounts and Standard Operating Procedures manual, which is available at <http://agecon.okstate.edu/ctp/resources.asp>.

## Account Structure

### Funds

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 the County Clerk's, the Court Clerk's, the County Sheriff's, and other county offices' expenditures.

For accounting and financial management, each county has a combination of several distinctly different fiscal and accounting entities or funds, as shown below. 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. For a complete listing of funds, see the Chart of Accounts.

- General Fund

This fund is used to account for all financial resources, except those required to be accounted for in another fund. These financial resources are usually for tax supported activities.

- Special Fund (1100-1999)

A special fund is used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The uses and limitations of each Special Revenue Fund are specified by the legal authority creating it, and the resources of a given Special Revenue Fund generally cannot be diverted to other uses.

- Capital Projects Fund (2000-2999)

A capital projects fund is created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

- Debt Service Fund (3000-3999)

A debt service fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. This fund is sometimes referred to as a “Sinking Fund.”

- Special Assessments Fund (4000-4999)

Special assessment funds are trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

- Enterprise Fund (5000-5999)

An enterprise fund is established to account for operations financed and operated in a manner similar to private business enterprises.

- Internal Service Fund (6000-6999)

An internal service fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

- Trust and Agency Fund (7000-7999)

Trust and agency funds are used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

- General Fund Assets (8000-8999)

- General Long-Term Debt (9000-9999)

## **Department Account**

The Department is the smallest organizational unit for which budget and accounting information is to be processed and measured within a fund. Each county office presents a departmentalized budget within the appropriate fund. See the Chart of Accounts for a complete listing of Departments.

## Expense Account

A department account is a category within a fund and is made up of items of appropriation. An expense account is also called an appropriation account. Items of appropriation include salaries, travel, maintenance and operations, computer operations, and capital outlays. See the Chart of Accounts for a complete listing of accounts.

## Transfer of Appropriations

A transfer of appropriations typically 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 and sometimes are transferred from one fund to another fund. Thus, a transfer of appropriation within a fund neither increases nor decreases the fund's balance. The Oklahoma Statutes allow Budget Board counties to transfer monies between funds in limited circumstances.

62 O.S. § 461  
19 O.S. § 1410  
19 O.S. § 1418

## 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. (See SOP#10 of COA.)

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 governing board and signed by the Chairman of that board.

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

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

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

62 O.S. § 471(B)

A warrant serves as a check.

## 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. Multiple banks are typically used.

19 O.S. § 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. § 681  
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.

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# Chapter Five

## Governmental Tort Claims Act

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### The Tort Claims Act in Oklahoma

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

The Governmental Tort Claims Act allows Oklahoma citizens to file claims and bring suits against state and county entities. In the Governmental Tort Claims Act, the State of Oklahoma waives its sovereign immunity and the sovereign immunity of political subdivisions of the state, including counties.

51 O.S. §§ 151  
51 O.S. §§ 170

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 caused by an act by public officials within the scope of their employment.

Tort claims are claims brought by citizens against the county for damages. For example, if a person breaks a leg because of county roadwork, that individual might bring a claim against the county.

Tort Claims are filed with the County Clerk, who then presents them to the Board of County Commissioners.

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

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

## **Liability Insurance**

51 O.S. § 169

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

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

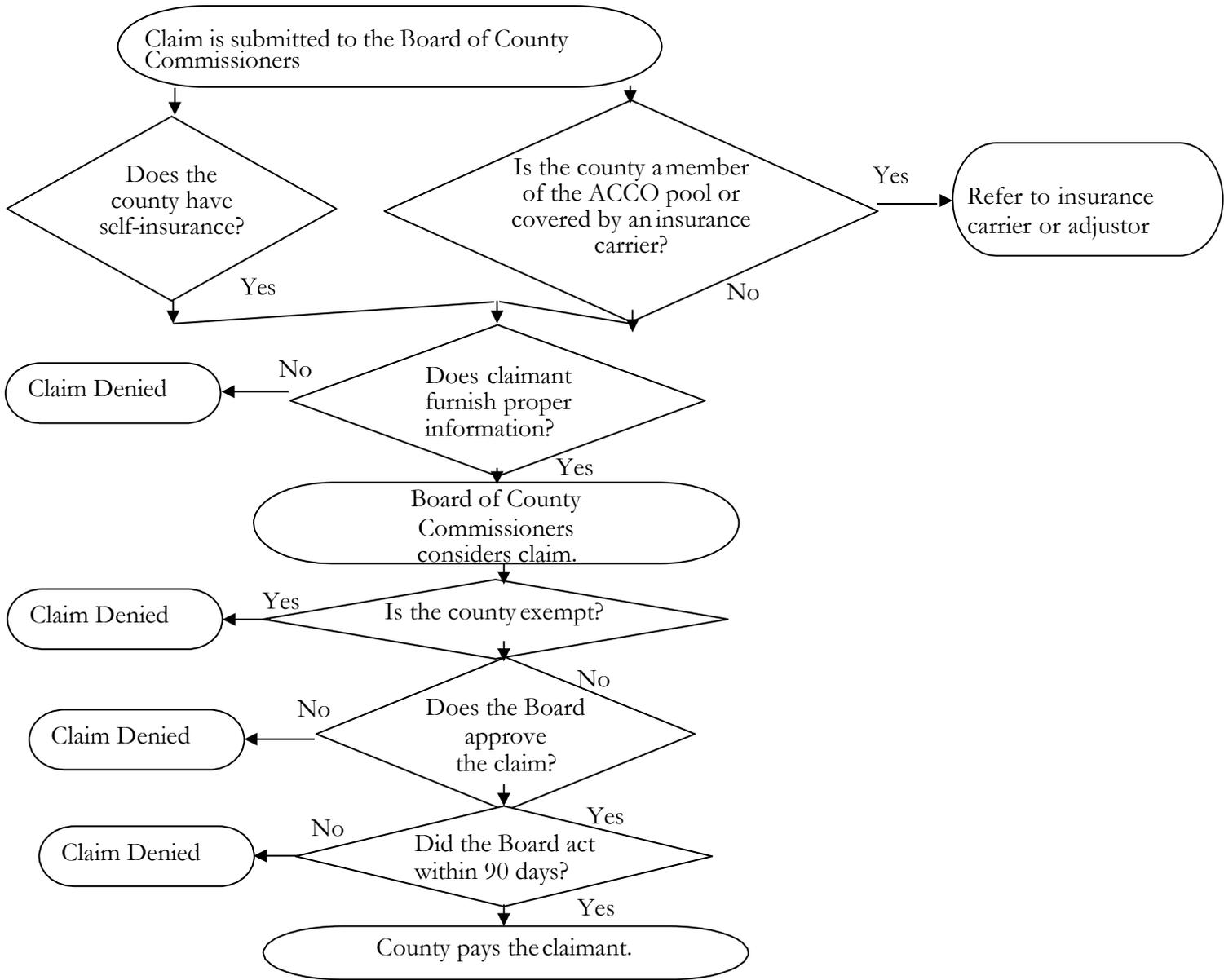


Figure 5-1. The Tort Claim Process

The county may insure itself or its employees against any loss, damage, or liability as defined in the statutes. Any insurance secured by the county is considered a proper expenditure of county funds and may be provided in one (1) 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.

## **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.

## **Definitions**

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

- Action - a court proceeding in which one party brings suit against another party
- Agency - any board, commission, committee, department, or other entity designated to act for the county
- Claim - any written demand presented by a claimant, in accordance with the Governmental Tort Claims Act, to recover money from the county as compensation for an act or omission of the county or its employees that has caused damage to the claimant.
- Claimant - a person or authorized representative who files a claim under this act. Only the following may be claimants and all claims for one occurrence or accident must be aggregated as one claim:
  - Any person holding an interest in real or personal property who suffers a loss
  - The individual actually involved in the accident or occurrence
  - An administrator or personal representative in the case of death
- County - a political subdivision of the state
- Employee - any person authorized to act in behalf of the county whether acting on a temporary or permanent basis, with or without pay, or on a full or part-time basis. Independent contractors or employees of independent contractors while acting in the capacity of an independent contractor are not included.

- Loss - death or injury to the body or rights of a person; damage to real or personal property
- Scope of employment - performance by an employee acting in good faith within the duties of his office or tasks assigned by a competent authority but not including corruption or fraud

## Written Claim Procedures

Any person with a claim against the county must file a written claim with the County Clerk of the county in which the accident or occurrence happened within one year after the loss. If the person is incapacitated and unable to present the claim, the time is extended up to an additional ninety 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. § 156  
51 O.S. § 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. 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.

51 O.S. § 157

## Determining Liability

### Extent of Liability

The following amounts are the county's total liability for a single accident or occurrence:

- Twenty-five thousand dollars for any claim, or any claimant with more than one claim for loss of property
- One hundred twenty-five thousand dollars for any claim for any other loss

51 O.S. § 154

**NOTE:**

For counties with populations of 300,000 or more, the maximum liability is \$175,000.00

**Additional Claims**

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

51 O.S. § 154(C)

51 O.S. § 154(G)

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

**Exemptions from Liability**

51 O.S. § 155

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

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

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

## Claim Denial

A claim is considered "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. § 157

If the claim is deemed denied in ninety (90) days or less, the county must notify the claimant within five (5) days of the claim denial.

When claimants' claims are denied, they have the option to file a lawsuit against the county. Claimants have one hundred eighty (180) days after claim denial to take court action.

51 O.S. § 157(B)

### **Claim Settlement**

51 O.S. § 158

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

### **Employee Defense**

Prior to 1985, the statutes required that the county defend, save harmless, and indemnify employees against tort claims, but these statutes have been repealed. Instead, the law now 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. §§ 162  
51 O.S. §§ 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.

51 O.S. § 162(C)

### **County's Right to Recover Monies**

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

### **Settlement and Payment**

The county may, after conferring with authorized legal counsel, either settle the claim or defend against any suit that might be brought. In the event a settlement is reached which exceeds ten thousand dollars (\$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 a settlement that exceeds the amount of the insurance without approval of the county.

51 O.S. § 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.

51 O.S. § 162 (D)

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.

**WARNING: 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.**

# Chapter Six

## Office of the County Clerk

The office of County Clerk in the State of Oklahoma was created in the Oklahoma Constitution and has all 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.

Oklahoma Constitution  
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 registered voters in the county in which they are filing for six months immediately preceding the first day of the election filing period.
- 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.
- Candidates cannot file for any other county office when filing as a candidate for County Clerk.
- County officers are eligible to become a candidate for another county office or state office.

19 O.S. § 131.1  
19 O.S. § 132  
26 O.S. § 5-105

26 O.S. § 5-106  
19 O.S. § 131(D)

- Persons cannot file as a candidate for County Clerk for fifteen years after the following actions:
  - \* Receiving a conviction of a misdemeanor involving embezzlement
  - \* Receiving a conviction of a felony
  - \* Having entered a plea of guilty or nolo contendere to either of the above
  - \* Awaiting an appeal of a guilty plea or conviction for either of the above
- Candidates must personally sign and file a Declaration of Candidacy form (available from the county election board Secretary) that contains an oath that they are qualified to be candidates and to hold office.

26 O.S. § 5-105(a)

26 O.S. §§ 5-101  
 26 O.S. §§ 5-103  
 26 O.S. §§ 5-111.1  
 26 O.S. § 5-111

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

51 O.S. §§ 8  
 51 O.S. §§ 9

## Conditions of Office

- County clerks must give personal attention to the duties of their office and must abide by the following conditions of office:
- County clerks cannot hold another political office in Oklahoma or in the United States or serve as a Deputy in another political office.
- County clerks must carry out their duties in a conscientious, appropriate, and professional manner.

Oklahoma Constitution  
Article 2 § 11

51 O.S. § 6A

## Vacancies

### In Counties with Populations up to 600,000

When the office of County Clerk in counties with populations up to and including six hundred thousand (600,000) becomes vacant for any reason, the Board of County Commissioners must appoint an individual to fill the vacancy.

51 O.S. § 10(E)

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 at the time the appointment is made. The dates for the special election shall be the same as the next succeeding filing period, primary election, runoff primary election, and general election for county officers. The appointee can be a candidate in the special election if otherwise qualified.

The first or chief Deputy or assistant shall carry on the duties of the office in the event of the death, removal, or resignation of the County Clerk, until a successor is appointed or elected.

51 O.S. § 11

If a County Clerk vacates the office within thirty (30) days prior to a scheduled general election, no appointment needs to be made.

26 O.S. § 12-111

### In Counties with Populations Above 600,000

If a County Clerk in a county with a population above six hundred thousand (600,000) vacates the office, the vacancy shall be filled at a special election to be called by the Governor within thirty days after the vacancy occurs.

Provided, if the vacancy occurs in an even-numbered year and if the term of office expires the following year, no special election will be called. The Governor can appoint an individual to serve in the interim period and that appointee can be a candidate in the special election.

## 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 county officers must be filed in the County Clerk's office, except for County Commissioners who file their resignations with the Governor and county clerks who file with the Board of County Commissioners.

51 O.S. § 9(1)

## Removal

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

## Assuming the Office of County Clerk

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

22 O.S. § 1181  
22 O.S. § 1196  
51 O.S. § 91

## The Oath or Affirmation

Oklahoma law requires that all public officers, before assuming the duties of their offices, must take and subscribe to an oath or affirmation similar to the sample oath/affirmation shown in Figure 6-1. The District Judge usually administers the oath of office to the County Clerk on the first working day in January. The signed oath is filed with the County Clerk.

Oklahoma Constitution  
Article 15 § 1  
51 O.S. § 36.2A

## 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 and all employees in the County Clerk's office. 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.

19 O.S. § 167

The law does not specify a minimum amount for the office bond. A memo from the District Attorney's Training Coordinating Council, July 2, 1979, suggests, "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."

## OATH/AFFIRMATION

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 \_\_\_\_\_.

\_\_\_\_\_  
Notary Public, or other officer authorized  
to administer oaths or affirmations

**Figure 6-1. Sample Oath/Affirmation for County Officers**

However, the County Clerk or the Board of County Commissioners should ensure the bond for each employee is adequate to cover the financial responsibilities. The County Clerk may request the advice of the county's district attorney if unsure about the necessary amount of the blanket bond. The county is responsible for appropriating the funds for any additional bond.

No other bond is acceptable as surety for any elected or appointed officer or employee unless the blanket bond is provided for as a specified item in an all-risk insurance policy purchased by the county.

## 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 can be made only as necessary until the County Clerk becomes more familiar with the office.

## Office Locations

The County Clerk must maintain an office and keep all records at the county seat. 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.

19 O.S. § 133  
19 O.S. § 447

A county officer can establish an additional office or offices at any location within the county. The additional office can only receive documents for the sole purpose of collecting them and delivering them to the main county seat office. Any document delivered to the additional county office for filing or recording is not considered filed or recorded until it is delivered and recorded at the main county seat office.

19 O.S. § 133

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.

## Hours

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

19 O.S. § 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.

19 O.S. § 180.65(A)

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

### 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. § 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 or the Budget Board, depending on the county. These boards will consider such requests based on the county budget and other county officials' needs. County Commissioners have the authority to recommend total amount of funds to be used for the combined salaries in each of the county offices.

19 O.S. § 180.65(A)

19 O.S. § 180.65(E)

19 O.S. § 180.65(D)

### 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
- 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
- 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 6-2 and Figure 6-3 contain sample job descriptions for deputy county clerks.

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

It is important that all employees know all of the duties of the office of the County Clerk to best serve the customers of the office. Figure 6-4 is a sample list of duties given to each employee in one county.

**Position:** Recorder

Duties:

- Pick up mail on way into office.
- Record documents including mail: scan the documents and index into the computer.
- Wait on front counter customers: help individuals who need information or documents stored on the computer within the last ten years.
- Issue receipts, record, and file receipts.
- Monthly billings
- DD214 research
- Fictitious name forms
- Answer phones
- Help others when and where needed.

NOTHING THAT IS DONE IN THE OFFICE IS OUTSIDE YOUR JOB DESCRIPTION. EVERYONE WILL HELP EACH OTHER WHEN NEEDED.

(Employee Name): \_\_\_\_\_

Signed and dated this \_\_\_\_\_ day of \_\_\_\_\_, 2008

**Figure 6-2. Sample Job Description for Chief (First) Deputy Position in the County Clerk's Office**

**Position:** Land Records Supervisor

Duties:

- Set up plats, keep inventory of plats
- Index documents in books including judgments and liens
- Help customers who need to use books or microfilm
- IRS and OTC warrants/releases
- DD2-14 research
- Order supplies with requisition form
- Answer phones
- Help others when and where needed.

NOTHING THAT IS DONE IN THE OFFICE IS OUTSIDE YOUR JOB DESCRIPTION. EVERYONE WILL HELP EACH OTHER WHEN NEEDED.

(Employee Name): \_\_\_\_\_

Signed and dated this \_\_\_\_\_ day of \_\_\_\_\_, 2007

**Figure 6-3. Sample Job Description for a Deputy Clerk Position in the County Clerk's Office**

## Duties of the Office of the County Clerk:

- Record all deeds, mortgages, liens, and anything that pertains to real estate.
- Keep all records for the county and house the Indian Land Records.
- Keep all county books, perform bookkeeping procedures, and pay all county bills.
- Perform all purchasing functions.
- Maintain all records for the Board of County Commissioners, Excise/Equalization Board, Board of Tax Roll Corrections, Solid Waste Management and all other County Boards and Committees.
- Accept for filing all budgets for each school, town, city, library, and technology center and filing one copy with the State of Oklahoma. Issue all appropriation warrants to each of these entities from funds collected from Ad Valorem taxes.
- Issue and maintain all payroll records, issue payroll checks and report all taxes, insurances and retirement all county employees.
- Certify Building Bonds for all school districts in the county.
- Maintain all of the old school records that were previously in the County Superintendent's Office.
- Issue transcripts and perform census records searches for individuals needing proof of birth and age such as for Social Security purposes. These records are also vital for genealogical information.
- Administer grants with the Department of Commerce for such entities as the Technology Center, Women In Safe Homes, The Home Program, any communities that have a water or sewer project, and grants issued for any other department within the county, such as the Sheriff's office. The Department of Commerce and the Office of the State Auditor and Inspector audit these projects annually.

**Figure 6-4. Sample List of Duties of the County Clerk's Office**

## Duties of the Office of the County Clerk (Continued):

- File and maintain all discharge records for all branches of the armed services.
- File all meeting notices and audit reports for all public bodies located within the county.
- Accept bond monies for new businesses for which the County Clerk is the administrator. These funds are also audited.
- Participate in the county budget process. Budget monies are audited.
- Make all purchases and pay all warrants associated with sales tax budgets. These monies are also audited.
- Attend Association of County Clerk schools and training sessions to keep up with new laws, duties, and responsibilities.
- Complete certification requirements and acquire continuing education credits to maintain the certification.
- Swear town officials and other county entities into office.
- Serve papers when a County Sheriff's race results in a re-count.
- Publish and post notices for an unincorporated town election.
- Notify all landowners when a county road closes.
- Mail "offers of sale" letters to landowners of land abutting property the county sells that was acquired through the Oklahoma Department of Transportation (ODOT). Ensure ODOT letter approving sale is received.

**Figure 6-4. Sample List of Duties of the County Clerk's Office (Continued)**

## Employee Requirements, Salaries, and Benefits

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

Please refer to *Personnel Guidelines for Elected County Officials, Second Edition* published by [The Association of County Commissioners of Oklahoma \(ACCO\)](#), and the [Oklahoma Public Employees Retirement System \(OPERS\)](#) handbook for information on office personnel requirements, nepotism, salaries, and benefits.

19 O.S. § 339(A)(9)

## Personnel Policies

The Board of County Commissioners establishes personnel policies for all county employees with the majority vote of all county officers. The vote shall be recorded in the minutes of a Board of County Commissioner's meeting.

## 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. No mandates specify which documents must be sealed. The general practice is to place the seal on any document filed with the County Clerk.

62 O.S. § 603

19 O.S. § 325

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.

When the county seal is required in the execution of a document, the seal may 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.

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.

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.

75 O.S. et. seq.

Other county officers should take possession of these books in their offices and file receipts for them with the County Clerk who files the receipts in the County Clerk's office.

If any of these books are missing, the County Clerk requisitions the Chief of Staff of the Oklahoma House of Representatives to replace them.

## Supplements and Updates

The Secretary of State is authorized to provide for the annual compilation, codification, and annotation of the Oklahoma Statutes and the Oklahoma Session Laws in the form of electronic publication accessible to the public free of charge. The website for the Oklahoma Supreme Courts Network is <https://www.oscn.net/v4/>.

75 O.S. § 13

## 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 must prevail.

## Inventory Procedures

Upon assuming office, the County Clerk must perform and maintain an inventory of all office equipment and ensure that all equipment that is recorded as assigned to the County Clerk's office is present. The inventory should include (but is not limited to) all items worth five hundred dollars (\$500.00) or more.

### NOTE:

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

19 O.S. §§ 178.1 & 178.2

Each county officer must file a copy of the inventory in the County Clerk's office. The County Clerk serves as custodian and repository of all county inventory records, files, and reports.

19 O.S. § 178.2

The County Clerk is authorized to destroy all inventory records, files, and reports on file in her office of any county inventory that have 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

Please refer to the Purchasing Handbook for County Officers published through the County Training Program at [Oklahoma Cooperative Extension Service](#) 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.

## 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 makes all purchases paid for with county funds.

## Requesting Officers

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

19 O.S. § 1501(A)(4)

## Receiving Officers

The County Clerk must designate two people to serve as **Receiving Officers**. A written designation of such employees shall be filed with the County Clerk and must be entered in the minutes of the Board of County Commissioners.

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

## Signature Filings with the Secretary of State

### County Officers' Signature List

On the fourth Monday of January each year, the County Clerk must prepare, notarize, 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, deputy court clerks, and associate district judges.

19 O.S. § 257

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.

### 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.

### 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

62 O.S. §§ 603

62 O.S. §§ 604

62 O.S. §§ 605

62 O.S. §§ 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. Manual signatures are recommended as they strengthen internal controls.

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. § 9  
62 O.S. §§ 604

## County Clerk Certification Program

The Oklahoma County Clerk Certification Program was initiated with a Basic Certification Program that consisted of seven courses. On July 13, 2000, the Executive Board of the County Clerks Association of Oklahoma adopted an Advanced Certification Program to complement the Basic Program and to provide an opportunity for all members to continue their training and education in local government operations. On July 8, 2004, the County Training Program Advisory Board for County Clerks accepted and the Executive Board of the County Clerks Association of Oklahoma approved an expanded plan which contains a Basic, Advanced I and Advanced II accreditation program.

The certification/accreditation program is voluntary and available to county clerks, their deputies, and their employees.

Certificates for each level are awarded at the County Clerk School each spring.

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

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# Chapter Seven

## Duties of the County Clerk: General

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### Defining the County Clerk's Responsibilities

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

- Record keeping
- Administration
- Accounting and bookkeeping
- Purchasing

### Record Keeping

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

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:

- 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

19 O.S. §§ 248

19 O.S. § 298

**NOTE:**

Effective in 2001, the UCC filing process changed. Please refer to [Chapter Thirteen, \*Filing Uniform Commercial Code Documents\*](#), for additional information.

12A O.S. § 1-101

## **Administration**

### **Secretary to the 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. The County Clerk must ensure that agendas are prepared and posted, according to the statutes, prior to the sessions. Copies of the agendas must also be filed in the County Clerk’s office.

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.

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

19 O.S. § 243

19 O.S. § 244

- 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
- Attest all orders issued by the board and signed by the Chairman to pay monies
- Preserve and file all accounts on which the board acts
- 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
- Provide information on county employees’ salaries for the previous year for publication annually in February in selected newspapers.

19 O.S. § 444  
 19 O.S. § 445  
 19 O.S. § 446

19 O.S. § 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. § 178.3

### Secretary to 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, Technology Centers, health units, and Emergency Management centers. The County Clerk presents these budgets 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.

62 O.S. § 474

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. § 9001

The County Clerk writes monthly remittance warrants to the cities, towns, and school districts for their share of tax revenues. Payments must be made to the government entity, not to the individual holding the office. Each entity should have a current bond on file.

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 usually serves as the County Purchasing Agent.

19 O.S. § 1500

### 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. § 641

**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: Retain receipts for all money collected. Number each instrument. Record information on instruments: Book, page, date, time, recorded by whom and what county Affix documentary stamps if required. Enter on Reception Record. Index to grantor-grantee record. Post to tract index. Reproduce for permanent records. Upon completion of this process - show on the reception record to whom and where instrument was returned, along with the date. Balance receipts to Reception Record.	Chapter Eleven	19 O.S. § 287 19 O.S. § 291 19 O.S. § 292 19 O.S. § 297 19 O.S. § 298 19 O.S. § 289 19 O.S. § 293  68 O.S. § 3201 68 O.S. § 3206 19 O.S. § 289 19 O.S. § 287 19 O.S. § 291 19 O.S. § 286  19 O.S. § 289  19 O.S. § 682  68 O.S. § 3201 68 O.S. § 3204

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

Calendar Date	Activity	Handbook Reference	Statute Reference
Daily	Deposit Daily to County Treasurer. Post collections to Daily Report. Post Documentary Stamp Sales to report. Encumber purchase orders as received. Make purchases as necessary. Let bids as necessary. File open meeting notices as received. Complete daily jackets from County Treasurer. Credit warrants to register - show pay number and date paid.	Purchasing Handbook	19 O.S. § 1500 19 O.S. § 1500.1 19 O.S. § 1501 19 O.S. § 1502 19 O.S. § 1503 19 O.S. § 1504 19 O.S. § 1505 19 O.S. § 1505.1 19 O.S. § 1505.2 19 O.S. § 1506 19 O.S. § 1507 As supplemented 25 O.S. § 303  19 O.S. § 643
Monthly/Weekly- (Many of these activities are performed weekly – depending on commission/excise board meeting schedule.)			
	Ensure notices and agendas are prepared and posted, attend Board of County Commissioner’s meetings (or send a Deputy) and ensure minutes of the meeting are recorded.	Chapters Eight, Nine	19 O.S. §§ 243 19 O.S. §§ 244
	Pay approved claims (according to schedule of individual county).	Chapter Fifteen	62 O.S. § 474

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

<b>Calendar Date</b>	<b>Activity</b>	<b>Handbook Reference</b>	<b>Statute Reference</b>
	Have Board of County Commissioners approve blanket purchase orders.	Purchasing Handbook	19 O.S. §§ 1500 – 1507 As supplemented (Exempt from publication) 19 O.S. § 444
Monthly/weekly			
	Attend Board of County Commissioner’s meetings.	Chapters Eight, Nine	19 O.S. §§ 243 19 O.S. §§ 244
	Have Board of County Commissioners approve blanket purchase orders.	Chapter Fifteen	19 O.S. §§ 1500 – 1507 As supplemented
	Pay approved claims (according to the schedule of the 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. §§180.61-180.65 as supplemented 19 O.S. § 1500(C)  51 O.S. § 169 19 O.S. § 1417  74 O.S. §§ 901 – 932 As supplemented
	Prepare Workers Compensation.	Chapter Ten	

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

<b>Calendar Date</b>	<b>Activity</b>	<b>Handbook Reference</b>	<b>Statute Reference</b>
	Prepare Unemployment - OESC Report.	Chapter Ten	
	Make entries to Warrant Register.	Chapter Fifteen	19 O.S. § 347
	Make entries to Appropriation Ledger	Chapter Fifteen	62 O.S. § 474
Monthly	Transmit Remittance Warrants to cities, towns, schools, EMS, and other entities.	Chapter Fifteen	68 O.S. § 2924
	Submit claims for reimbursements: FEMA - Emergency Management (when applicable)	Chapter Fifteen	19 O.S.2 § 215.371 26 O.S. § 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. § 266
	Prepare Excise Board Meeting minutes.	Chapters Eight, Nine	68 O.S. § 3006
	Prepare cash fund estimate and need for appropriations.	Chapters Three, Fourteen	62 O.S. § 331
Monthly/weekly	Publish Board of County Commissioners Proceedings.	Chapters Eight and Nine	19 O.S. § 445 19 O.S. § 446

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

<b>Calendar Date</b>	<b>Activity</b>	<b>Handbook Reference</b>	<b>Statute Reference</b>
	Report to Board of County Commissioners on daily deposits	Chapter Fourteen	
	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. § 3202 68 O.S. § 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. § 4-104

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

<b>Calendar Date</b>	<b>Activity</b>	<b>Handbook Reference</b>	<b>Statute Reference</b>
By 4th Monday in January	Send list and signatures of county officers to Oklahoma Secretary of State.	Chapter Six	19 O.S. § 257
	Prepare W-4 tax documents.	Chapter Ten	
	Prepare W-2 and W-3 tax documents.	Chapter Ten	
	Prepare budget process and publications.	Chapters Three, Fourteen	19 O.S. § 345 19 O.S. § 445 19 O.S. § 344 68 O.S. §§ 3002-3032 As supplemented <a href="http://www.osha.gov">http://www.osha.gov</a>
January	Complete and submit Occupational Safety and Health Form 300A. Post copy in each county office.		<a href="http://www.osha.gov">http://www.osha.gov</a>
	Prepare reimbursement for additional Homestead Exemption.	Chapter Fifteen	62 O.S. § 193
	Request any Excise Tax Refunds on fuel purchases from the IRS on Form 843.	Chapter Fourteen	
January April	Hold tax protest hearings.	Chapter Eight	68 O.S. §§ 2861 - 2880 As supplemented
January	Attend Tax Roll Corrections Board meetings.	Chapter Eight	68 O.S. § 2871
	Perform procedures for Fair Board election process for election in February.	Chapter Seven	2 O.S. § 15-68
February	Publish yearly salaries.	Chapter Nine	19 O.S. § 444

Calendar Date	Activity	Handbook Reference	Statute Reference
	Send notice to each jurisdiction receiving revenues from ad valorem for budget hearing for comprehensive program of visual inspection for County Assessor that is or may be on the agenda.	Chapter Nine	68 O.S. § 2822
July	Renew insurance on tort liability, buildings, vehicle, and Blanket Bonds.	Chapter Fourteen	
October	Certification of Levies	Chapter Fourteen	68 O.S. § 3014
On or before December 15	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 and holidays.	Chapter Nine	19 O.S. § 350
Every Two Years			
	Submit EEOC Form, F-9.	See Chapter 10	

## Obtaining Legal Advice

### Bills, Laws, and Regulations as Legal References

OSU Extension Facts No. 884, [Bills, laws and Regulations as Legal References](#) 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.

### 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.

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. § 215.5

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. County clerks should be sure that their understanding of the opinions agrees with the District Attorney's intended understanding.

19 O.S. § 215.4

## 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

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.

## 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.”

51 O.S. § 24A.3

The statutes allow the establishment of reasonable copying fee. 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. Figure 7-1 contains a sample affidavit for persons requesting land description tract index copies.

51 O.S. § 24A.5 (4)

28 O.S. § 32  
68 O.S. § 2864(F)

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

If the Clerk provides records in an electronic format, the Clerk may charge a reasonable fee for providing such records. For purposes of this section, "reasonable fee" shall mean the fee being charged by the Clerk as of January 1, 2013, but shall not exceed twenty-five cents per page or fifteen cents per page for providing more than three thousand five hundred pages in an electronic format. All recording devices for providing records in an electronic format shall be supplied by the County Clerk. News media obtaining records in an electronic format for a news purpose and licensed abstractors performing their duties pursuant to state law shall be exempt from the fees provided for in this subsection. Nothing in this section shall be construed to allow county clerks to provide all or part of a tract index for use in any commercial purpose.

19 O.S. § 245

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.

51 O.S. § 24A.5 (3)  
28 O.S. § 32

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

AG Opinion 85-36  
AG Opinion 86-69

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

## Credit Cards

The County Clerk 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 County Clerk shall add an amount equal to the amount of the service charge incurred for the acceptance of the payment. The Board of County Commissioners on behalf of the County Clerk may enter into contracts for credit card processing services according to applicable county purchasing laws or may enter into agreements with the State Treasurer to participate in any credit card processing agreements entered into by the State Treasurer. County clerks may establish prepaid fee accounts in a manner as prescribed by the Office of the State Auditor and Inspector.

28 O.S. § 32.3

## 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.

**AFFIDAVIT**

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

I am employed by:

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

My job title is: \_\_\_\_\_

\_\_\_\_\_ 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.

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, nor will the information derived from these indices be distributed for sale in any manner to any party.

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:

\_\_\_\_\_]

**Figure 7-1. Sample Affidavit for Persons Requesting Land Description Tract Index Copies**

## 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

19 O.S. § 178.3

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. § 155.2(2)

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

- 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.
- All county claims and claim calendars
- Chattel mortgage indexes
- Appropriation ledgers, warrant ledgers, financial ledgers
- Requisitions
- Upon retirement, discharge, or termination of employment, the 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, mechanic's and materialmen liens, oil and gas liens, vendor liens, banker's liens, mining liens, District Attorney liens, labor liens, and personal property liens.
- Reports, checks, purchase orders, and other bookkeeping records
- All tax protests, evidence, 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:
  - Deposit slips

19 O.S. § 155.2(3, 4)

- 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

19 O.S. § 155.2(5)

19 O.S. § 155.2

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

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

19 O.S. § 155.2A

**NOTE:**

**Any records that might otherwise be destroyed may be offered to the Oklahoma Department of Libraries.**

**Other Records' Destruction**

Tax protest records must be retained until a final settlement is reached.

The following items must be retained for at least **five years** before being destroyed:

- Miscellaneous doctor certificates
- Applications for tax deeds
- Sheriff's Deputies Commissions
- Resolutions for cities and towns - ordinances
- Interlocal coop-agreements
- State tax liens

**Five years** after release, lapse, or discharge

- Federal tax liens
- The following items must be retained for at least six years before being destroyed:
- 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, copied, or reproduced by any method provided by law, and providing the SA&I has audited those records and has not directed the original records to be retained.

19 O.S. § 155.2A

The reproduced records must be retained for the same time period required for the original records.

**WARNING: 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. § 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. § 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. § 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 to each county the amount of funds for the operation of the District Attorney's office. The County Clerk uses D.A. Form 324 to report this information to the council.

19 O.S. § 215.37B

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 appropriation account during the preceding month.

19 O.S. § 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 135% of the salary.

26 O.S. § 2-118

### FEMA - Emergency Management

The county must apply for reimbursement from FEMA (Federal Emergency Management Association) for salary and expenses incurred by the local Emergency Management Director. FEMA Form 85-21, available through contact with FEMA, is used for this purpose. The County Clerk supplies the employment records for the application.

63 O.S. § 683.11

### Oklahoma Tax Commission - Homestead Exemption

The State sends out OTC Form 969 each year, which allows the county to apply for loss of revenue due to additional homestead exemptions. The County Assessor completes the form, the Board of County Commissioners signs the form in a meeting, and the County Clerk mails the form.

### Oklahoma Tax Commission – Manufacturing Exemption

The State sends out OTC Form 969 each year, which allows the county to apply for loss of revenue due to manufactured exemptions. The County Assessor completes the form, the Board of County Commissioners signs the form in a meeting, and the County Clerk mails the form.

## IRS Form 843

The County Clerk must file [IRS Form 843](#) to obtain a refund for any excise tax paid on gasoline purchased by the county during the year.

## State Agencies' Recording and Copying Fees

The County Clerk may charge any state agency or other state governmental entity, 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, except for 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.

19 O.S. § 266

Invoice forms are available on the various entities' web sites.

# Chapter Eight

## Duties of the County Clerk: County Boards

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

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

19 O.S. § 326

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. § 304

25 O.S. § 311

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.

19 O.S. § 326(B)

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

19 O.S. § 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.

**NOTE:**

**The County Clerk files the minutes of each county board's meetings in a minute book (one for each board). These minute books are kept on permanent file in the County Clerk's office.**

19 O.S. § 244

## **County Excise Board**

68 O.S. § 3006

### **General**

68 O.S. §  
3005.1(C)

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. Training requirement for Excise Board is found in Chapter 1.

### **Compensation**

68 O.S. § 3005.1

Members of County Excise Boards in all counties receive a daily compensation rate as defined in the statutes. In addition, members are reimbursed for travel to and from their residences to the place where the meetings are held, at the rate provided the other county officers. Members are also reimbursed for each mile of necessary travel in performing their official duties.

68 O.S. § 3002

## 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 bodies 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 and financial statements” for their respective unit of government to the County Excise Board.

19 O.S. § 445  
19 O.S. §  
180.65(E)  
19 O.S. § 444  
68 O.S. § 3007

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 and certifies the levies as reported 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](#).

## 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:

68 O.S. § 2861

- 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)

In the absence of the Chair of the County Board of Equalization, the vice-Chair of the County Board of Equalization may serve on the Board of Tax Roll Corrections.

68 O.S. § 2862

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.

68 O.S. § 2861(F)

Any conflicts regarding the membership of the County Board of Equalization are resolved by the Oklahoma Tax Commission.

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.**

### Compensation

Members of County Excise Boards in all counties receive a daily compensation rate as defined in the statutes. In addition, members are reimbursed for travel to and from their residences to the place where the meetings are held, at the rate provided by the other county officers. Members are also reimbursed for each mile of necessary travel in performing their official duties.

## 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. § 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.

### Regular Sessions

68 O.S. § 2863

The Chairman of the County Board of Equalization is empowered to schedule the meetings held during the regular session. If the Chairman fails at any time to schedule these meetings, then the remaining two members, by agreement, schedule the meetings.

The County Board of Equalization 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:

68 O.S. § 2863

- 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.

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

<b>Assessed Valuation</b>	<b>Session Period</b>
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

**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. § 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

AG Opinion 00-23  
See Footnote #2

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.

In order to increase taxpayer transparency, a member of the County Board of Equalization shall not directly or indirectly communicate with the County Assessor or any Deputy Assessor or designated agency on any matter relating to any pending appeal before the County Board of Equalization prior to the actual hearing.

68 O.S. § 2877(E.1)

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. § 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 (OTC Form No. 926) 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 30 working days from the mailing or delivery date of the notice to file a protest.

68 O.S. § 2876

#### NOTE:

**OTC Form No. 926 is a year specific form and can be found through communication with the Oklahoma Tax Commission.**

### Protests (Written Complaints)

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

68 O.S. § 2877

Within 30 working days from the mailing date or date of delivery of the notice of an increase in assessed valuation, a written complaint ([OTC Form 974](#)) must be filed with the County Assessor.

By the first Monday in May for a real property assessment not increased or decreased from the previous year, a written complaint ([OTC Form 974](#)) must be filed with the County Assessor.

By the first Monday in May for personal property added by the County Assessor, a written complaint ([OTC Form 974](#)) must be filed with the County Assessor.

68 O.S. § 2877

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 the adjustment or addition, the taxpayer may at any time prior to the County Board of Equalization's adjournment, file an appeal. After the appeal has been filed, the Board must fix a hearing date, notify the taxpayer, and conduct the hearing as required by the statutes.

### Informal Protests

The taxpayer has 30 working 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 [OTC Form No. 974](#).

The County Assessor has to schedule an informal hearing with the taxpayer to hear the protest. The County Assessor must provide three opportunities for this hearing. The County Assessor has seven calendar days after the hearing to make a final decision on whether an adjustment should be made and send a written notice (OTC Form No. 975 – available through communication with the Oklahoma Tax Commission) to the taxpayer.

68 O.S. § 2876

If the taxpayer is not satisfied, the taxpayer has 15 calendar days to file an appeal ([OTC Form No. 976](#)) with the County Board of Equalization. The appeal can be delivered to the County Clerk as Secretary of the County Board of Equalization.

68 O.S. § 2877

### Formal Protests

A hearing is set when the County Board of Equalization receives a protest notice. The Secretary of the board must fix the dates of the hearings to ensure that the board is able to hear all complaints within the time provided by law.

#### NOTE:

**Prior to any evidence being presented at a County Board of Equalization hearing, each member of the Board hearing the protest must sign an affidavit ([SA&I Form No. 450](#)) stating the member is not in violation of the taxpayer transparency statute.**

In a county with a population of less than 300,000 according to the latest federal census, the County Board of Equalization must provide at least three dates, at least ten days apart, on which a taxpayer may personally appear and make a presentation of evidence. No final determination regarding valuation protests shall be made by a County Board of Equalization until the taxpayer has failed to appear for all three of these dates. When hearing a protest this board can perform the following actions:

68 O.S. § 2880.1  
68 O.S. § 2877

- Take evidence pertinent to the protest
- Subpoena witnesses
- Subpoena books, records, and papers

68 O.S. § 2880.1(D)

**NOTE:**

**Prior to any evidence being presented at a County Board of Equalization hearing, all parties in the proceedings must sign an affidavit (SA&I Form 451) stating that all evidence being presented is true to best of their belief and knowledge. Some information presented may be confidential and exempt from open records (such as financial information).**

68 O.S. § 2835(E)

Each decision of the County Board of Equalization must be explained in writing on OTC Form No. 977 (available through communication with Oklahoma Tax Commission). The Board must make a record of each proceeding involving an appeal from action by the County Assessor either in transcribed or tape-recorded form.

68 O.S. § 2871(B)

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. Notice of appeal shall be filed with the County Clerk as Secretary of the county board of equalization, which shall be filed in the District Court within thirty (30) calendar days of the date the Board of Equalization order was mailed, or in the event that the order was delivered, from the date of delivery.”.

The County Clerk is required to prepare and maintain a record of the hearing and record all complaints, decisions, and orders of this board. The record must also include the affidavits of transparency. This information becomes part of the record or any case that is appealed to the District Court.

The District Attorney represents the County Assessor in an appeal. Upon the request of the District Attorney or the County Assessor, an attorney from the Oklahoma Tax Commission must appear on behalf of the County Assessor. The Board of County Commissioners and the County Excise Board have the mandatory duty to provide the County Assessor with funds to pay the costs incurred when appealing to the courts.

## Board of Tax Roll Corrections

The Board of Tax Roll Corrections is authorized to hear allegations of error, mistakes, or differences as to any item(s) contained in the tax rolls. Members of this board include the Chair of the Board of County Commissioners as Chair, the Chair of the County Board of Equalization as vice-Chair, and the County Assessor. In the absence of the Chair of the Board of Tax Roll Corrections, the vice-Chair of the Board of County Commissioners acts as the Chair of the Board of Tax Roll Corrections.

68 O.S. § 2871

In the absence of the Chair of the County Board of Equalization, the vice-Chair of the County Board of Equalization acts as the vice-Chair of the Board of Tax Roll Corrections.

68 O.S. § 2871(C)

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. § 2871 (K)

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.

### 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 sites 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)

68 O.S. § 2871 (C)

## Certificate of Error

68 O.S. § 2871 (C)(17)(a, b)

When the Board of Tax Roll Corrections rules an error has been made, the County Clerk, as Secretary to the Board of Tax Roll Corrections, issues a Complaint of Erroneous Assessment (Form No. 348) according to the following guidelines:

- For a tax increase: A Complaint of Erroneous Assessment (Form No. 348) is issued to the County Assessor to certify the increase to the County Treasurer.
- For no taxes due: A Complaint of Erroneous Assessment (Form No. 348) 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 Complaint of Erroneous Assessment (Form No. 348) 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.

68 O.S. § 2817(K)

## Natural Disasters

In case the event improvements on land or personal property are destroyed or partially destroyed, or the property itself, or its value, is impaired or partially impaired by fire, lightning, storm, winds, floodwaters, overflow of streams or other causes during any year, the County Assessor shall determine the amount of damage and reassess the property for that year at the fair cash value of the property.

The Secretary of the Board of Tax Roll Corrections must notify property owners in advance of the time and place at which the value adjustment to their property will be heard by the Board. The Board is authorized only to approve or reject the value adjustment submitted by the County Assessor.

2 O.S. §§ 15-65  
2 O.S. §§ 15-68  
2 O.S. §§ 15-113

## County Free Fair Board

The nine members of the County Free Fair Board are generally elected by written secret ballot for a term of three years at a mass meeting in February called by the Board of County Commissioners.

Three members are elected annually, one from each district. These members manage the fairground facilities and conduct the county free fair, junior livestock show, and other events.

Notice of the election must be given by publication in a newspaper published in each of the counties, for ten days before the election. Notice of the filing period for the elections shall be given in a newspaper published in the county, published one time at least ten days before the filing period for the election. The Board of County Commissioners shall include in the publication notice of the election the requirements to be a qualified voter

2 O.S. §§ 15-68

The date of the election for the fair association board of directors shall be no later than three weeks from the date of the final day of the filing period. If there is only one candidate for any of the commissioners' districts, the commissioners may cancel the election with notice being given by publication and posting at least ten days prior to the election date previously established and the candidate shall be deemed to be elected.

2 O.S. §§ 15-68

If 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 weeks from the closing of the filing period.

2 O.S. §§ 15-68

The Commissioner or Commissioner's designee presiding at the Free Fair Board meetings 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.

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# Chapter Nine

## Duties of the County Clerk: Meetings, Publications, and Notices

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### Understanding the Open Meeting Act

In 1977, Oklahoma passed the Open Meeting Act, which prohibits a quorum of any public body (including county officers) from meeting informally to discuss a course of action or vote on any matter of public business, even by telephone or other electronic means.

25 O.S. §§ 301-314

All such meetings must be held at specified times and places that are convenient to the public and must be open to the public. The Board of County Commissioners must meet in places within the county but at places other than the courthouse “if it is determined that such meetings are beneficial to the general public.” Meetings of the Board of County Commissioners must comply with the Open Meeting Act.

25 O.S. § 303

19 O.S. § 326(B)

The purpose of the Open Meeting Act is to “encourage and facilitate an informed citizenry’s understanding” of governmental processes and problems. “Transparency in government provides citizens with the opportunity to observe their government and understand how its decisions are made. This idea forms the underpinning of Oklahoma’s Open Meeting Act.” Because the Open Meeting Act is enacted for the public’s benefit, it “is to be construed liberally in favor of the public.” The statute must be given a construction that “will effectuate and not subvert” the Legislature’s

25 O.S. § 302

2020 OK AG 4, 1

intent to facilitate “an informed citizenry’s right to participate in government and understand why government acts affecting their daily lives are taken.” It “should be interpreted in such a way as to avoid establishing potential evasion loopholes.”

1981 OK 95(7)

1980 OK AG 215(12)

1982 OK AG 212(13)

Violating the Open Meeting Act is a misdemeanor, punishable by a fine and/or imprisonment.

The statute does not mention Robert’s Rules of Order and is not controlled by it. Public bodies may follow Robert’s Rules of Order when its provisions do not contradict the Open Meeting Act’s requirements or prohibitions.

25 O.S. § 314

1975 OK 147 (¶ 7)  
2012 OK AG 24(38)

Anyone attending an open meeting may record the proceedings by videotape, audiotape, or any other method as long as that recording does not interfere with the conduct of the meeting.

25 O.S. § 312(C)

The County Clerk must attend the sessions of the Board of County Commissioners in person or by Deputy, keep the seals, records and papers of the Board of County Commissioners, sign the records of the proceedings of the Board of County Commissioners and attest the same with the seal of the county. The County Clerk’s duties also include keeping a record of all proceedings of the board, making regular entries of its resolutions and decisions in all questions concerning the raising of money, and recording the vote of each Commissioner.

19 O.S. § 243

19 O.S. § 244

The County Clerk should refer to the statute for definitions used in the Open Meeting Act.

25 O.S. § 304

Please refer to *Our Right to Know in Oklahoma*, published by **New Forums Press**, Stillwater, Oklahoma, and *Oklahoma Open Meeting and Open Records Book*, published by the Oklahoma Press Service, Inc., Oklahoma City, for more information on the Open Meeting Act..

## Circumvention of Act

“No informal gatherings or any electronic or telephonic communications, except teleconferences or videoconferences as authorized” by 25 O.S. § 307.1, “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.” A majority of the members of a public body may gather informally at social events only “when no business of the public body is discussed.”

25 O.S. § 306

25 O.S. § 304(2)

## Meetings Defined

The Open Meeting Act defines a meeting as “the conduct of business of a public body by a majority of its members being personally together or ... together pursuant to a videoconference.”

25 O.S. § 304(2)

Serial meetings of less than a quorum of the public body may be used to discuss, but not decide, public business. Engaging in vote-counting or other attempts to reach a consensus through those meetings would likely be deemed a violation of the Open Meeting Act.

2020 OK AG 04

Even a quorum of a public body does not have to abide by the Open Meeting Act when meeting with governmental agencies or private entities to discuss “broad general matters that may be *related* to the business of the public body, but are not matters on which the public body could take action.” The statute applies only when the quorum is “considering discrete proposals or specific matters that are within the agency’s jurisdiction.”

2012 OK AG 24 (9-10)

## Advance Public Notice

Telling the public when open meetings will occur goes to the “very heart” of the Open Meeting Act. Without such notice, “Sunshine legislation is ineffective.”

1981 OK CIV APP 57(19)

Except as otherwise provided in state statutes, all regularly scheduled, continued, reconvened, special, and emergency meetings of public bodies must be preceded by advance public notice (including posting on an internet website if available) that specifies the date, time, and place of each meeting to be convened.

25 O.S. § 311(A)

74 O.S. § 3106.2

## Regularly Scheduled Meetings

All public bodies must provide written notice by December 15 of all *regularly scheduled meetings* for the following year.

25 O.S. § 311(A)(1)

- All **county public bodies**, including public trusts and any other bodies with the county as beneficiary, must give that notice to the County Clerk in the county in which the body is principally located.

25 O.S. § 311(A)(3)

- All **multicounty, regional, areawide, 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 that 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)
- **Any change** in the date, time, or place of a public body’s regularly scheduled meeting must be provided in writing to the appropriate County Clerk(s) no less than 10 days prior to implementing the change. 25 O.S. § 311(A)(8)

Another state statute requires “a schedule and information about the regularly scheduled meetings” be posted on the public body’s internet website if it has one or on a general website if it uses one. The information must include the date, time, and place of the meeting. 74 O.S. § 3106.2(A)

### 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 in writing, in person, or by telephone to the same County Clerk(s) as required for a regular meeting. 25 O.S. § 311(A)(12)

The public body also must 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 with the Clerk or the public body’s Secretary or designee. These notices must be mailed or delivered at least 48 hours prior to the special meeting. The public body can charge up to \$18 per year to persons or entities filing a written request for notice of meetings and can require them to renew annually the request for notice.

“When reasonably possible,” the public body should also post the date, time, and place of special meetings on the public body’s internet website if it has one or on a general website if it uses one. 74 O.S. § 3106.2(A)

### Special Board of County Commissioners Meetings

If the Board of County Commissioners has adjourned its session before the last business day of the month, the County Clerk has “the power to call a special session 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. § 326(A)

## Continued or Reconvened Meetings

For *continued or reconvened meetings*, the public body must announce at the original meeting the date, time, and place of the continued or reconvened meeting.

25 O.S. § 311(A)(11)

### NOTE:

**Only matters that appear on the agenda of the original meeting may be discussed at the continued or reconvened meeting.**

## Emergency Meetings

An **emergency meeting** of a public body can be held without the public notice required of other meetings. Instead, the person calling the meeting to deal with the emergency must give as much advance public notice – in person, by telephone or by other electronic means – as is reasonable and possible under the existing circumstances.

25 O.S. § 311(A)(13)

“When reasonably possible,” the public body should also post the date, time, and place of emergency meetings on the public body’s internet website if it has one or on a general website if it uses one.

74 O.S. § 3106.2(A)

25 O.S. § 304(5)

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.”

## County Clerk Record

25 O.S. § 311(A)(7)

The County Clerk must keep a record of all meeting notices received. That register 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.

## Posting Agendas

25 O.S. § 311(A)(9)(10)(12)

Under the Open Meeting Act, all public bodies must also display the agenda for *regular* and *special* meetings at least 24 hours prior to the meeting (excluding weekends and state holidays). This notice also must include the date, time, and place of the meeting.

The agenda must be posted by at least one of two methods:

25 O.S. § 311(A)(9)

- In a “prominent public view at the public body’s office or at the meeting’s location if no office exists.” Prominent public view is defined as a location that allows the public to view the agenda for the full 24 hours prior to the meeting.
- On the public body’s website and provided free via email no less than 24 hours (excluding weekends and state holidays) prior to the meeting. Public bodies choosing this option must also make the agenda publicly available at its principal office or at the location of the meeting during normal business hours at least 24 hours (excluding weekends and state holidays) prior to the meeting.

25 O.S. § 311(A)(9)(a)

1997 OK AG 98(9)

25 O.S. § 311(A)(9)(b)

Another state statute requires the agenda, along with the date, time, and place of the meeting, for a *regular* meeting be posted on the public body’s internet website if it has one or on a general website if it uses one. Public bodies also should post the date, time, place, and agenda for *special* and *emergency* meetings “when reasonably possible.”

74 O.S. § 3106.2(A)

## Wording of Agendas

The agenda must “identify all items of business to be transacted by a public body at a meeting.” That includes “all matters to be discussed.”

25 O.S. § 311(B)(1)

1982 OK AG 114 (10)

At a continued or reconvened meeting, only matters listed on the agenda for the original meeting may be discussed and acted upon.

25 O.S. § 311(A)(11)

Agendas should be worded in “plain language, directly stating the purpose of the meeting, in order to give the public actual notice. The language used should be simple, direct, and comprehensible to a person of ordinary education and intelligence.”

1981 OK CIV APP 56(9)

Aside from subjects meeting the definition of new business, public bodies may *not* consider items *not* listed on the agenda. To do so “totally vitiates the underlying mandate of the OMA to notify the public of the time and place of meetings of a public body, and the matters the public body intends to consider.” Considering “*unspecified* old business” would have “the effect of actually deceiving or misleading the public regarding the scope of matters to be taken up at the meeting.”

2009 OK CIV APP 51(17)

## New Business

25 O.S. § 311(A)(10)

New business -- which means any matter not known about or that could not have been reasonably foreseen prior to posting the agenda -- can be addressed at a **regular** meeting if *new business* is listed as an agenda item.

1981 OK AG 141 (3)  
25 O.S. § 311(A)(11)  
1981 OK AG 92(5)(11)  
1981 OK AG 141(4)(5)  
1982 OK AG 114(15)

New business may not be discussed at either a special meeting or at a continued or reconvened meeting because those meetings are limited to matters appearing on the agenda.

An item raised under new business may be voted on if the item meets the statutory definition of new business.

Executive sessions may be conducted under new business if the subject is one of the permitted topics and was not known about or could not have been reasonably foreseen prior to posting the agenda.

1982 OK AG 114(12)

## Executive Sessions

1992 OK AG 23(¶7)

“Executive sessions are not permitted under the law because the matters to be taken up are in the private domain of public officials. Such matters *are* the business of the public. Executive sessions exist only for the purpose of compromising equally important policy commitments which come into conflict.”

To determine if an executive session is warranted, “a public body should consider all the facts and circumstances surrounding the proposed executive session and the general policy of openness that underlies the Open Meeting Act should be afforded great weight.”

1992 OK AG 23(7)  
1997 OK AG 61(4)

### NOTE:

**Public bodies *may* conduct executive sessions but are not required to do so. That is, the Open Meeting Act does not require an executive session be held to keep the subject confidential.**

25 O.S. § 307(E)  
25 O.S. § 311(B) (2)

No public body can go into executive session unless strictly adhering to procedures outlined in the Open Meeting Act. The executive session must be listed on the meeting agenda and meet the following requirements:

- Contain sufficient information for the public to ascertain that an executive session will be proposed;
- Identify the items of business and purposes of the executive session;
- State specifically the provision of Title 25, Section 307, authorizing the executive session.

To conduct the executive session, a majority of a quorum of the members present must vote to do so. That vote must be recorded. 25 O.S. § 307(E)(2)

Any vote or action on an item of business considered in the executive session must be publicly cast and recorded in the public meeting. 25 O.S. § 307(E)(3)

Minutes must be taken of the discussion in the executive session. The Board of County Commissioners appoints the minute Clerk for executive sessions. 1980 OK 45 (¶ 12)  
1996 OK AG 100 (¶ 5)  
25 O.S. § 312

Minutes of executive sessions are confidential under the Oklahoma Open Records Act. They should be kept in a sealed file separate from the minutes of the meeting's public session. A willful violation of the Open Meeting Act will cause "the minutes and all other records of the executive session, including tape recordings, to be immediately made public." 51 O.S. § 24A.5(1)(b)  
1996 OK AG 100 (¶ 6 n.2)  
25 O.S. § 307(F)

County boards and committees may conduct executive sessions to discuss only the following topics: 25 O.S. § 307(B)

- Employment, hiring, appointment, promotion, demotion, disciplining or resignation of any individual salaried public officer or employee, including the appointment of an individual to fill an elective county office. 25 O.S. § 307(B)(1)  
1993 OK AG 23

Employment includes continued employment and conditions of employment such as place of employment, salary, duties to be performed and evaluations. 1996 OK AG 40

The agenda item for an executive session must state the person's name if the job title alone cannot identify the employee. 1997 OK AG 61

If the executive session is to discuss the hiring of a particular person, the agenda item must clearly identify the position to be filled. This exemption may not be used to discuss a job opening when no particular individual is to be discussed. 2006 OK AG 17

An executive session may not be used to discuss the hiring of independent contractors, including those providing professional services. 2005 OK AG 29

- Negotiations concerning employees and representatives of employee groups. 25 O.S. § 307(B)(2)
- Purchase or appraisal of real property. An executive session for this purpose 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. § 307(B)(3)  
25 O.S. § 307(D)  
2010 OK 48

- 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 would seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest. Pending claim can refer to litigation or an administrative action that either exists or is merely potential or anticipated. 25 O.S. § 307(B)(4)  
2005 OK AG 29
- Matters that involve a specific handicapped child. 25 O.S. § 307(B)(6)
- Any matter where disclosure of information would violate confidentiality requirements of state or federal law. 25 O.S. § 307(B)(7)
- Deliberations or a final decision related to the Administrative Procedures Act. 25 O.S. § 307(B)(8)
- Terrorism, including the investigation of a plan or scheme to commit an act of terrorism, assessments of the vulnerability of government facilities or public improvements to an act of terrorism, plans for deterrence or prevention of or protection from an act of terrorism, plans for response or remediation after an act of terrorism, certain information technology of the public body, and investigations of an act of terrorism that has been committed. 25 O.S. § 307(B)(11)
- Matters pertaining to economic development, including the transfer of property, financing, or the creation of a proposal to entice a business to remain or 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. 25 O.S. § 307(C)(11)

**NOTE:**

**A willful violation of the provisions regarding executive sessions results in the following actions:**

25 O.S. § 307(F)

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

## Videoconferencing

Until Feb. 15, 2022, or up to 30 days after the state of emergency declared by the governor expires – whichever occurs first – public bodies may conduct meetings by teleconference or videoconference, i.e., meeting virtually without a physical in-person site, by complying with the following provisions:

S.B. 1031, 58th Leg., 1st Reg. Sess. (Okla. 2021) (amending 25 O.S. §§ 307.1, 311) FAQ 1, OK AG

- Members of the public body must be audible or visible to each other and to the public. The Attorney General’s Office warned that the public must be able in real time to watch the meeting via a videoconference link or listen to the meeting by calling a toll-free number.

### NOTE:

County clerks should refer to the Oklahoma Attorney General’s [FAQ 1](#) and [FAQ 2](#) when seeking clarifications regarding these provisions. Though these advisory documents were written to clarify temporary amendments enacted in S.B. 661 (March 2020), largely the same amendments were enacted in S.B. 1031 (February 2021).

- If the audio is disconnected, the meeting must be stopped and reconvened once the audio is restored. The Attorney General’s Office advised that the meeting also should be stopped if the audio or video is compromised, i.e., distorted audio or frozen video.

25 O.S. § 307.1(C)(1)(b) FAQ 1, OK AG

The Attorney General’s Office also recommended that the public body announce ahead of or at the start of meeting, the date, time and place the meeting would be reconvened if the audio or video were lost or compromised. For example, announce that if communications could not be restored in 30 minutes, then the meeting would reconvene at a certain date, time, and place.

25 O.S. § 307.1(C)(2) FAQ 1, OK AG

- The meeting notice and agenda must indicate if the meeting will include teleconferencing or videoconferencing and include the call-in number or complete website address. Any code or password required for the public to attend must be included in the notice. Once public notice is given that a videoconference option will be used, the public body must meet by videoconference.

S.B. 1031, 58th Leg., 1st Reg. Sess. (Okla. 2021) (adding 25 O.S. § 311(A)(14))

FAQ 1, OK AG

### NOTE:

The Attorney General’s Office warned that the teleconference or videoconference may *not* limit the number of attendees.

25 O.S. § 307.1(C)(1) FAQ 1, OK AG

- The meeting notice and agenda must list how each member will appear – whether remotely or physically at the meeting site if any.
- Once the notice and agenda are posted, members of the public body may not change from in-person to remote. But they may appear in person if listed as a remote appearance.
- The public body is not required to post the meeting notice and agenda at the principal office of the public body or at the site of the meeting at least 24 hours prior to the meeting. Instead, the Attorney General’s Office advised, an electronic copy should be posted on the public body’s website and through any distribution list maintained by the public body. It also advised public bodies without such a list to email notices and agendas to create one.

25 O.S. § 307.1(C)(2)

25 O.S. § 307.1(C)(3)

S.B. 1031, 58th Leg., 1st  
Reg. Sess. (Okla. 2021)  
(amending 25 O.S. §  
311(A)(9)(c))

FAQ 2, OK AG

**NOTE:**

**The Attorney General’s Office advised that teleconferencing “should be a method of last resort” used only when videoconferencing is unavailable. Roll call should be taken at regular intervals, such as every 15 minutes, to ensure the public body’s actions meet the statutory requirements and to maintain public “confidence in the transparency of the public body.”**

FAQ 1, OK AG

- Public participation and comment must be allowed in the same manner and to the same extent as allowed for in-person meetings.
- Documents and materials provided to members of the public body or shared electronically between members during the teleconference or videoconference must also be immediately publicly available on the public body’s website if it maintains one.
- All votes must be cast and recorded by roll call. The Attorney General’s Office recommended electronically recording virtual-only meetings in their entirety.
- Executive sessions may be conducted by teleconference or videoconference with no member of the public body physically present so long as the members are audible or visible to each other and their method of attendance is listed on the notice and agenda.

25 O.S. § 307.1(C)(4)

S.B. 1031, 58th Leg., 1st  
Reg. Sess. (Okla. 2021)  
(amending 25 O.S. §  
307.1(C)(5))

25 O.S. § 307.1(C)(6)

25 O.S. § 307.1(D)

The Attorney General’s Office recommended conducting executive sessions only by videoconferencing. It also advised public bodies to communicate with their IT support to “determine the capability to electronically verify attendees to ensure executive sessions remain confidential as authorized by law.”

FAQ 1, OK AG

*After* Feb. 15, 2022, or 30 days after the state of emergency declared by the governor expires – whichever occurs first – public bodies may use videoconferencing if at least a quorum of the public body is present at the physical meeting site and by complying with the following provisions:

25 O.S. § 307.1(A)(1)

25 O.S. § 307.1(A)(1)

- Each member of the public body must be visible and audible to each other and the public through a video monitor.

25 O.S. § 307.1(A)(2)(a)(b)

- Meeting notices and agendas must list “the location, address, and telephone number of each available videoconference site” and “the identity of each member of the public body and the specific site from which each member of the body shall be physically present and participating in the meeting.”

25 O.S. § 307.1(A)(3)

- Once the notice and agenda are posted, each member must participate from the location listed for him or her.

25 O.S. § 307.1(A)(4)

- To provide the public with “the maximum opportunity to attend and observe” public officials carrying out their duties, members of the public body who are participating by videoconference must do so from a site “within the district or political subdivision from which they are elected, appointed, or are sworn to represent.”

25 O.S. § 307.1(A)(5)

- The public must be allowed in each room from which a member of the public body participates. Additional videoconference sites may be provided “as a convenience to the public” but may “not be used to exclude or discourage public attendance at any videoconference site.”

25 O.S. § 307.1(A)(6)

- Members of the public attending from a videoconference site must be allowed to “participate and speak ... in the same manner and to the same extent” as the public attending at the physical site of the meeting.

25 O.S. § 307.1(A)(7)

- Materials shared electronically between members of the public body before or during the videoconference must “also be immediately available to the public in the same form and manner.”

25 O.S. § 307.1(A)(8)

- All votes must be cast and recorded by a roll call vote.

25 O.S. § 307.1(B)

- Executive sessions may not be conducted by videoconference.

## Recording Votes and Meeting Minutes

Each member's vote must be publicly cast and recorded in the minutes for all open meetings of public bodies.

25 O.S. § 305

The County Clerk must keep the proceedings of a public body in written form. The minutes are "an official summary of the proceedings" and must clearly show all members present or absent, all matters considered, and all actions taken by the public body.

19 O.S. § 244

25 O.S. § 312(A)

This includes recording when members of the public body are absent during portions of a meeting.

Minutes also "must clearly reflect the loss of a quorum, and if so," indicate how "in a manner that may be easily understood by a person with ordinary education and intelligence and is not deceptively vague or misleading."

2012 OK AG 24 (¶ 22, 39)

The minutes for an emergency meeting must include the nature of the emergency, the reasons for declaring the emergency and the proceedings that occurred in the meeting.

25 O.S. § 312(B)

With the exception of minutes for executive sessions, meeting minutes must be open to public inspection and must include the time and manner of notice given for the meeting. Because the Open Meeting Act does not provide specific deadlines by which the minutes must be recorded and available to the public, they should be prepared "within a reasonable amount of time after the adjournment of the meeting."

25 O.S. § 312(A)

2012 OK AG 24 (¶ 32)

The Open Meeting Act does not require that public bodies approve their meeting minutes. Failing to approve the minutes does not invalidate the actions taken by the public body in the meeting.

2012 OK AG 24 (¶ 33, 37)

Members of the public body do not have to agree on the contents of the minutes. If such a disagreement occurs, the public body may approve the minutes by motion rather than by unanimous consent. Members who were absent from the meeting are "not automatically disqualified from voting to approve the minutes" but must decide if they have "adequate knowledge to attest that the minutes accurately reflect the members present and absent, the matters considered, and the actions taken."

2012 OK AG 24 (¶ 38)

2012 OK AG 24 (¶ 35)

Minutes must be taken during executive sessions. The Board of County Commissioners may appoint a minute Clerk. Those minutes are confidential under the Oklahoma Open Records Act. They should be in a sealed file kept separately from the minutes of the meeting's public session. A willful violation of the Open Meeting Act will cause "the minutes and all other records of the executive session, including tape recordings, to be immediately made public."

1980 OK 45 (¶ 12)

1996 OK AG 100 (¶ 5)

51 O.S. § 24A.5(1)(b)

1996 OK AG 100 (¶ 6 n.2)

## Penalties

Willfully violating any provision of the Open Meeting Act is a misdemeanor punishable by a fine up to \$500 or by imprisonment in the county jail for up to one year, or both.

25 O.S. § 314(A)

The Open Meeting Act must be strictly construed as a penal statute. Prosecutors must prove only a willful failure to comply. Criminal intent is not needed because the conduct is illegal by virtue of the Open Meeting Act. Prosecutors also need not prove injury “to establish a prima facie case of a violation.”

1992 OK CR 57 (¶13)  
1981 OK CR 78 (¶ 5, 8)

Anyone who believes a public body has violated the Open Meeting Act may file a lawsuit asking a judge to declare its action invalid without having to prove that he or she was individually injured by the alleged violation. If successful, the plaintiff is entitled to reasonable attorney fees. The public body is entitled to reasonable attorney fees if it successfully defends against the lawsuit and the Court finds that the suit was clearly frivolous.

25 O.S. § 314(B)(1)(2)(C)

Action taken in “willful violation” of the Open Meeting Act is “invalid.” Willful violation includes “any act or omission which has the effect of actually deceiving or misleading the public regarding the scope of matters to be taken up at the meeting.” “Willfulness” does not necessitate obvious displays of “bad faith, malice, or wantonness.” Rather, “willfulness” reflects intentional breaches of the law or purposeful disregard of the law by individuals who should know the intricacies of the Act.

25 O.S. § 313

1981 OK CIV APP 56 (¶10)

1984 OK 95 (¶14)

## 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.”

19 O.S. § 444

## 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  
19 O.S. § 445  
25 O.S. § 106

## Publishing Bids

All purchases of \$25,000 or more require a one-time publication of bid under the County Purchasing Act.

All proposals to award public construction projects under the Public Competitive Bidding Act must be publicized in the following manner according to the bid thresholds:

19 O.S. § 1501(3a)

- 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-one 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-one 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.

61 O.S. § 104  
61 O.S. § 102

Bid notices should contain the following information:

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

61 O.S. § 104  
61 O.S. § 102

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.

68 O.S. § 3002

## Publishing County Budgets

The county files its financial statement and estimate of 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.

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

	<b>Subject and Citation</b>	<b>Statute Reference</b>	<b>Number of Publications</b>	<b>Where Published</b>	<b>When Published</b>
1	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 publication	Local County Newspaper (LCN)	At least five days prior to the meeting date: notice must give date, time, and purpose of meeting.
2	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.
3	Notice of sale of any unused town lots or parcels of ground not needed for county jails or courthouse purposes  The resolution authorizing the sale must be published with other proceedings of the Board of County Commissioners.	19 O.S. §§ 342 19 O.S. §§ 343	Two successive weekly issues	LCN	In two successive weekly issues
4	Notice of public construction	61 O.S. § 104	Two	LCN	20 days prior to bid opening

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
5	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
6	Submission at regular or special election of a 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
7	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.

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

	<b>Subject and Citation</b>	<b>Statute Reference</b>	<b>Number of Publications</b>	<b>Where Published</b>	<b>When Published</b>
8	<p>Full and complete report of all official proceedings of regular and special meetings of the Board of County Commissioners</p> <p>Salaries paid to employees can be omitted from the monthly publication, but, if so, they must be published annually</p>	<p>19 O.S. §§ 444 19 O.S. §§ 445 19 O.S. §§ 446</p>	One	LCN	<p>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</p> <p>Annual publication of employee salaries must be published in February.</p>
9	<p>Notice of submitting tax levy to provide for construction or repair of courthouses, jails, or other county buildings</p>	19 O.S. § 731	At least one in each LCN	At least two LCNs – unless only one LCN exists in the county	<p>Not less than 30 days immediately prior to said election; “For not less. . .” may mean each time possible for 30 days.</p>

10	Notice of advertisement for bids for construction 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
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**Table 9-1. Notice Identification and Publication Information (Continued)**

	<b>Subject and Citation</b>	<b>Statute Reference</b>	<b>Number of Publications</b>	<b>Where Published</b>	<b>When Published</b>
11	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
12	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
13	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
14	Advertisement for bids for county hospital construction	19 O.S. § 788(a)	Two consecutive weekly issues	LCN	Prior to letting any contract
15	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 than 120 days after the fiscal year end

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

	<b>Subject and Citation</b>	<b>Statute Reference</b>	<b>Number of Publications</b>	<b>Where Published</b>	<b>When Published</b>
16	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. § 866.29	One in each newspaper of general circulation in the county	All newspapers of general circulation in county	Prior to the hearing date
17	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.)
18	County Board of Adjustment – Notice of Hearing	19 O.S. § 866.22	One	LCN	At least 15 days prior to the hearing date
19	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

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

	<b>Subject and Citation</b>	<b>Statute Reference</b>	<b>Number of Publications</b>	<b>Where Published</b>	<b>When Published</b>
20	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
21	Hearing on petition for formation of Fire Protection District	19 O.S. § 901.2	Two consecutive weeks	LCN	Two consecutive weeks preceding the hearing date
22	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
23	Publication of general regulations of Board of Directors of Fire Protection district	19 O.S. § 901.8	One – in same manner as town ordinances	LCN	After the board issues a general regulation

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
24	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
25	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
26	Annexation of additional territory in Fire Protection District	19 O.S. § 901.22	Two consecutive weeks	LCN	Two consecutive weeks preceding the election date
27	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 must 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
28	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 no less than 20 days, or more than 40 days, after the filing of valid petition.
29	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
30	Bond election by rural road improvement district	19 O.S. § 902.12	Three	LCN	Once per week for three consecutive weeks prior to election
31	Sale of bonds for work under rural road improvement district	19 O.S. § 902.14	Ten days in a daily newspaper, 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

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
32	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
33	Notice of hearing to annex additional area in Rural 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
34	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
35	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 newspaper	LCN	After the Board of County Commissioners adopts resolution

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
36	Hearing on report of the Board of County Commissioners on appraisalment or apportionment 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.
37	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 newspaper	LCN	Publication must be made by County Clerk no less than 30 days, or more than 40 days, before the maturity of the installment due date.
38	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
39	Notice of election for issuance of water facility or reservoir general obligation bonds	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.

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
40	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	No less than 5 days before the hearing date. The hearing is to be held no later than 15 days prior to the beginning of the budget year
41	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
42	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 no less than 5 days before the hearing date
43	Public trusts – sale of bonds	60 O.S. § 176(G)	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

44	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
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**Table 9-1. Notice Identification and Publication Information (Continued)**

	<b>Subject and Citation</b>	<b>Statute Reference</b>	<b>Number of Publications</b>	<b>Where Published</b>	<b>When Published</b>
45	Warrants – Treasurer publishes notice of monies on hand to pay registered warrants	62 O.S. § 475	One	Newspaper (Not specified)	Interest must cease on warrants 30 days after publication.
46	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 or post five notices in public places	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 October 1 – or within 5 days after filing
47	Notice to present claims of indebtedness against county	62 O.S. § 310.4	Two successive issues of a daily or one issue of a weekly paper	LCN	Anytime during July
48	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
49	Publication of all revisions of increase or additional items over that were 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
50	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
51	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
52	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
53	Resolution and ballot for Sales Tax must be published at least 4 times; AGEC 793 Adopting a County Sales Tax	19 O.S. § 383	Four	LCN	DA recommendation

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# Chapter Ten

## Duties of the County Clerk: Payroll

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### Understanding the Wages and Salary Process

#### Wages and Salaries

The Board of County Commissioners, or if the county has elected to come under the County Budget Act, the budget board members of the county, shall set the salaries for all elected county officials within the limits allowed by law. The County Excise Board is responsible for reviewing and approving these recommendations. County officers' payroll budgets cannot exceed these approved funds.

The salary laws were amended in 2019, 2020, and again in 2021. House Bill 1064 contains the 2021 amendments that took effect November 1, 2021. These are substantial changes yet maintain much of the general character of the county officer salary calculations. The county officer and deputy salary will now be defined in Title 19, sections 180.58 – 180.68 as amended. Governing boards must keep in mind section 180.63e that says, “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.” Therefore, before implementing the 2021 amendments, it is advisable to seek legal counsel and plan accordingly. The [County Training Program website](#) has salary formula spreadsheets available in compliance with the 2019, 2020, and 2021 amended laws. 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. Changes in salary must take place as of, on, and after the 1st day of July of each fiscal year.

19 O.S. § 180.58~180.68

Figure 10-1 shows a calculation of salary for officers in a county per the 2021 amendments.

**Basic Annual Salary** \$19,000 to \$49,500

Base salary shall be increased for serviceability:

**Basic Annual Salaries for counties that have not voted to exempt household personal property and livestock from ad valorem taxation**

<u>Net Valuation</u>	<u>County Officers</u>
\$0 – 40,000,000	\$19,000 minimum to \$39,000 maximum
\$40,000,000 – 80,000,000	\$22,500 minimum to \$42,500 maximum
\$80,000,000 – 300,000,000	\$24,500 minimum to \$44,500 maximum
\$300,000,000 – 600,000,000	\$22,500 minimum to \$42,500 maximum
More than \$600,000,000	\$19,000 minimum to \$39,000 maximum

**May Increase: (Supplement) Basic Salary**

Net Valuation (Assessed value after removing all exemptions)

\$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

**Shall Increase: (Supplement) Basic Salary**

Population (Per most recent census)

0 - 75,000	\$12.50 x each 1,000 population or major fraction
75,000 - 150,000	\$12.50 x each 5,000 population or major fraction
Over 150,000	\$12.50 x each 10,000 population or major fraction

(The population amount is from the most recent Federal Decennial Census)

*\*Major fraction is any amount greater than 1/2.*

No increases are made to basic salaries if the assessment ratio is below 9%.

Figure 10-1. Sample Salary Calculation for County Officers

Example:

County Elected Official in a county of 202,000 population in the most recent federal decennial census and gross valuation of taxable property (as provided to the excise board by the Assessor) of \$88,000,000.

Base Salary \$19,000 to \$49,500

Addition for service-ability:

$$\$0 - \$75,000: 75,000,000 / \$1,000,000 = 75; \$100 \times 75 = \$7,500$$

$$(\$88,000,000 - 75,000,000) / \$5,000,000 = 2.6; \$100 \times 3 = \$300$$

Addition for service-load:

$$0 - 75,000: 75,000 / 1,000 = 75; \$12.50 \times 75 = \$937.50$$

$$(150,000 - 75,000) / 5,000 = 15; \$12.50 \times 15 = 187.50$$

$$(202,000 - 150,000) / 10,000 = 5.2; \$12.50 \times 5 = \$62.50$$

Salary Range: \$27,987.50 to 58,487.50

**Figure 10-1(Continued). Sample Salary Calculation for County Officers**

**NOTE:**

A county's current population can be found in the US Census Bureau website: <https://www.census.gov/>

## 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 principal officer.

19 O.S. § 180.65

The designated Deputy or Assistant's salary cannot exceed the principal officer's salary. Salaries for other deputies or assistants cannot exceed the principal officer's salary either.

## 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. Vacation and Sick leave should NOT be considered as time worked for FLSA.

[Fact Sheet #7: State and Local Governments Under the Fair Labor Standards Act \(FLSA\)](#)

Employees who work in an executive, administrative, or professional capacity are exempt from overtime but must meet the conditions as established by Department of Labor

[Fact Sheet #17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the Fair Labor Standards Act \(FLSA\)](#)

## Family and Medical Leave Act

The County is required to follow the US Department of Labor Family and Medical Leave Act. The Act should be a part of the County Personnel Policy. The Clerk's office payroll division should be familiar with the policy.

The County will comply with the federal Family and Medical Leave Act of 1993, as amended in 2010 (the "FMLA"). Employees must have been employed by the County for more than 12 months over the past seven (7) years and must have worked at least 1,250 hours in the 12 months preceding any leave to be eligible for the Family and Medical Leave described in this Policy (note: this seven (7) year measurement is adjusted if the leave is due to certain military service). Employees must also work in or within 75 miles of a location at which County employs 50 or more individuals to be eligible for the Family Medical Leave described in this Policy.

## Processing Hiring and Terminations

### Nepotism

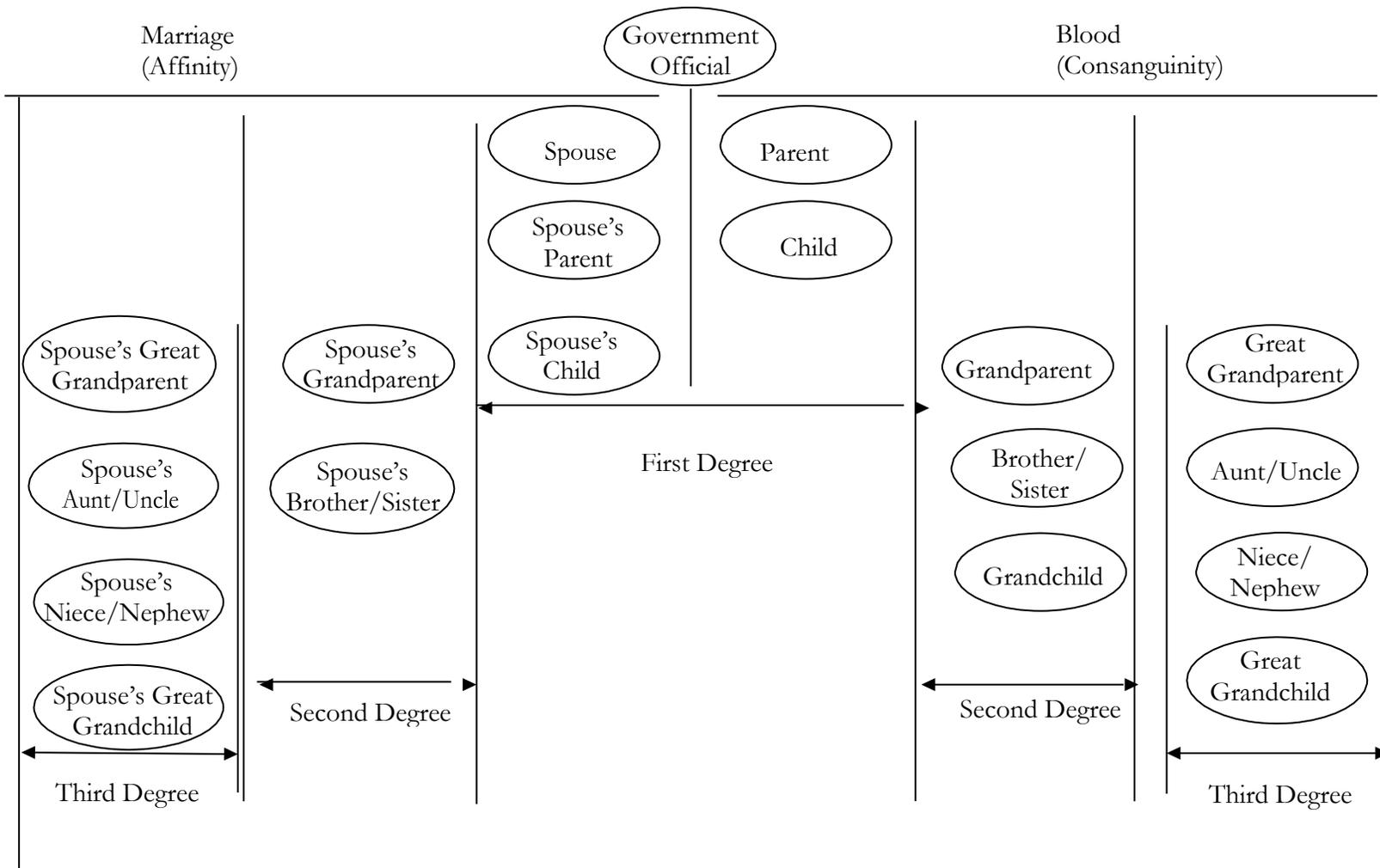
Each county officer should attempt to ensure that no county officer or employee violates the nepotism laws. No person related within the third degree by affinity (marriage) or consanguinity (blood) to any elected county official or any non-elected official defined in the statutes can hold any clerkship,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

21 O.S. § 481

- **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.**
- **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.**
- **Spouses of persons related to the official by blood are ineligible for appointment. For example, the husband of the official's sister cannot be appointed or hired.**
- **Nepotism restrictions apply to adopted as well as natural children.**
- **When husband and wife divorce, the divorce terminates their relationship by affinity.**

A nepotism chart, **Figure 10-2**, is provided on the following page.

Figure 10-2. Nepotism Chart



## Employee Hiring

The County Clerk’s office, as the designated payroll department, plays a very significant role in on-boarding (enrolling) employees into county benefit programs. The following table is a listing of some of the items that will be handled to ensure enrollment of employees and following federal and state requirements. Some of these items will differ from county to county. The following chart is developed as a guideline to the best of our understanding. It is responsibility of the reader to ensure ALL requirements are met in accordance with federal, state, and local laws pertaining to the hiring of employees.

Employee Hiring					
Document	Brief Explanation	County Clerk/ Officer	Optional	Personnel File	Resource
Notice of New Hire; within two days of hire	Notice of hire must be submitted by the office/department to the County Clerk for any new hire. The county may have a form that is used for all the new hire information.	Officer	no	yes	
E-Verify	Web-based system that allows confirmation of eligibility to work in United States. County Clerk should have an E-verify notice posted in his/her office.	County Clerk	no	separate; or confidential within file *	25 O.S. § 1313
Employment Eligibility Verification (Form I-9)	This form is used to verify the identity and employment authorization of individuals hired for employment. Must be completed within three (3) business days of employee's first date of employment.	County Clerk	no	separate; or confidential within file *	<u>US Citizenship and Immigration Services</u>
New Hire Reporting	Must be reported within 20 days to Oklahoma Employment Security Commission	County Clerk	no	yes	Oklahoma Employment Security Commission
Loyalty Oath	Required for each employee by Oklahoma Statute in Title 51, Section 36.2A	County Clerk	no	yes	

## Employee Hiring

Document	Brief Explanation	County Clerk/ Officer	Optional	Personnel File	Resource
Oath of Office	Elected County Officials and Board appointments (i.e. Excise/Equalization/Fair)	County Clerk	no	yes	OK Constitution Art 15
Employee's Withholding Certificate (Form W-4)	IRS form completed by employee for federal income tax withholding. Annual review by employee required.	County Clerk	no	yes	
Employee's State Withholding Allowance Certificate (Form OK W-4)	Income tax withholding for State of Oklahoma. Annual review by employee	County Clerk	no	yes	
Direct Deposit Form	Applicable if the county offers direct deposit	County Clerk	yes	yes	
Acknowledgment of Receipt County Personnel Handbook and Travel Policy (either separately or combined)	Acknowledgement by employee of receipt of county personnel policy handbook and/or travel policy	County Clerk	no	yes	
Acknowledgment of Receipt of Drug and Alcohol Testing Policy	Acknowledgement by employee of receipt of county drug and alcohol policy; affidavit of acknowledgement	County Clerk	no	yes	Any testing will be held confidential
Acknowledgement of Compensatory Time Agreement	Acknowledgement by employee that the county policy in regard to overtime has been read and understood		no	yes	

## Employee Hiring

Document	Brief Explanation	County Clerk/ Officer	Optional	Personnel File	Resource
Acknowledgement of County Electronic Information	Acknowledgement by employee that the county electronic communication policy been read and understood	County Clerk	If Policy adopted by BOCC	yes	
Personal Use of County Owned Vehicle Agreement	Acknowledgement by employee that the county policy on the use of county-owned vehicles has been read and understood		If Policy adopted by BOCC	Yes	
Insurance Enrollment form/beneficiary designation	Self-explanatory	County Clerk	no	yes	
COBRA New Hire Report	Notification of right to COBRA (continuation of insurance upon termination).	County Clerk	no	yes	
Oklahoma Public Employees Enrollment Application and beneficiary designation	As Benefits Coordinator for OPERS, the County Clerk is responsible for all enrollment forms and employment termination forms. Annual training is held by OPERS. Check the website for complete Retirement Coordinator responsibilities.**	County Clerk	no	yes	<a href="http://opers.ok.gov">opers.ok.gov</a>
Essential OPERS & Step-Up acknowledgement form **	Optional enrollment in step-up program **	County Clerk	no	yes	
Supplemental payroll related plans	Other benefit plans for insurance, retirement, deferred compensation, etc. as provided and approved by the BOCC	County Clerk	no	yes	

Employee Hiring					
Document	Brief Explanation	County Clerk/ Officer	Optional	Personnel File	Resource
Signatures on File	The signatures of the County Clerk and Court Clerk, their employees, and the District Attorneys must be registered with the Secretary of State and updated annually.	County Clerk	no	optional	Oklahoma Secretary of State
Separation Agreement	If applicable	County Clerk	no	yes	
* Each county payroll department is responsible for determining the confidentiality of each document.					
**The OPERS forms listed in this table are NOT a complete listing.					

## Special Payroll Situations

### Election Board Members

All persons appointed as members of the County Election Board, before starting their duties, must take and subscribe to the oath of office prescribed by the Constitution. These oaths are filed in the County Clerk's office.

Election Board members must also complete W-4 forms and receive W-2 forms at the end of the year. Counties are reimbursed by the state each year for these expenses. Contract workers should receive 1099's.

The County can provide additional salary funding for the election board Secretary over and above the annual salary as set in the statutes. Additional funding cannot exceed the county elected official salary and would not be reimbursed by the state. This compensation is taxable under IRS rules.

26 O.S. § 2-118

### Election Workers

Election workers who make more than \$2,000.00 (2020) per year are subject to taxation and the Clerk must issue a W-4. The salary amount should be verified annually with IRS.

The Clerk will issue 1099's for contract labor, such as polling places... *IRS, Circular E, Employers Tax Guide.*

## Emergency Workers

Any extra workers hired because of an emergency situation, such as an ice storm or tornado, are considered part-time employees, not independent contractors, by the IRS. However, under FEMA rules for emergency workers, these workers are not required to pay Social Security and Medicare. They are required to pay income taxes and most complete W-4 forms and receive W-2 forms. Consult the IRS regulation for proper reporting.

## County Fair Judges

County Fair Judges must complete a W-4 and receive a W-2 at the end of the year.

## County Equalization/County Excise Board

The members of County Excise Boards in all counties having an assessed valuation of two billion dollars or more shall receive as compensation an amount not to exceed \$75.00 per day. The members of County Excise Boards in all other counties will receive an amount not to exceed \$50.00 per day. These compensation amounts are established by the individual Boards.

68 O.S. 3005.1

### NOTE:

**On November 1, 2022, the compensation amount for County Excise Board members in counties having an assessed valuation of two billion dollars or more will increase to no more than \$125.00 per day. County Excise Board members in all other counties will receive up to, but no more than, \$100.00 per day.**

County Equalization Boards having as assessed valuation of two billion dollars or more shall receive as compensation an amount not to exceed \$125.00 per day. The members of county boards of equalization in all other counties may receive an amount not to exceed \$100.00 per day. These compensation amounts are established by the individual Boards.

68 O.S. 2862

### NOTE:

**When attending the Board of Tax Roll Corrections, the Chairman may be paid in accordance with the Equalization pay authorized.**

68 O.S. 2872

County Equalization/County Excise Board members must complete W-4 forms and will receive W-2 in accordance with the IRS regulations.

In addition, the members of **County Equalization/Excise Boards** 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 Equalization/Excise Boards** shall also be

68 O.S. 3005.1

reimbursed at the same rate for each mile of necessary travel in performing their official duties. Members are also eligible for payment when attending training sessions as required by law

## Terminations and Retirements

Each time an employee terminates employment, for whatever reason, the Clerk is responsible for processing the separation of employments. The following chart is developed as a guideline to the best of our understanding. It is responsibility of the reader to ensure ALL requirements are met in accordance with federal, state, and local laws pertaining to terminations and retirement.

<b>Terminations</b>				
<b>Document</b>	<b>Brief Explanation</b>	<b>Clerk/Officer</b>	<b>Optional</b>	<b>Personnel File</b>
Notice of termination  <b>NOTE:</b> <b>Officer responsible for collecting all county property assigned to employee; including but not limited to: keys, uniforms, guns, camera, phones</b>	Office/Department notifies County Clerk of termination and effective date. Many counties have an internal form that has been developed for notifying the County Clerk.	Officer	no	yes
Continuation of COBRA Notifications: must be no later than 2 weeks after termination	The employee shall be given notice of the eligibility to continue health insurance under COBRA. They can accept or decline coverage.	County Clerk	no	yes
OPERS application for vested or withdrawal*	Retirement withdrawal or vest; See OPERS requirement	County Clerk	no	yes
Health Insurance termination	Notify insurance company of employment termination	County Clerk	no	yes
Notice of Retirement	See OPERS handbook for a complete guide to retirement.	Employee		
OPERS Withdrawal	See OPERS handbook for a complete guide to retirement.	Employee		
*A termination checklist should include disabling a person's password access to county computer systems.				

## Reporting of Payroll Related Deductions

The following chart is developed as guideline to the best of our understanding. It is responsibility of the reader to ensure ALL requirements are met in accordance with federal, state, and local laws pertaining to payment of salaried individuals.

Returns/Reports					
Date	Agency	Report	Description	Reporting Method	EE receives copy
Monthly	OTC	Oklahoma Employers Withholding Tax Return	Report state income tax - If the amount withheld exceeds five hundred dollars (\$500.00) per quarter, you must file monthly and your report must be postmarked on or before the 20th day of the following month.	Electronic - If you are required to remit according to the Federal Semiweekly Deposit Schedule you are required to file your monthly report electronically.	no
Quarterly	OTC	Oklahoma Employers Withholding Tax Return	Report state income tax - If the amount withheld is (\$500.00) or less per quarter, you may file quarterly and your report must be postmarked on or before the 20th day of the month following the end of each calendar quarter.		
Quarterly	OESC	Oklahoma Employers Quarterly Contribution Report (Form OES-3)	Report wages for unemployment benefits	Electronic	no
Quarterly	OESC	Multiple Work sight Report - (BLS 3020)	Collects employment and wages by individual work location		no

## Returns/Reports

Date	Agency	Report	Description	Reporting Method	EE receives copy
Quarterly	IRS	Employer's QUARTERLY Federal Tax Return (Form 941)	Report Federal income tax, Social Security tax, Medicare tax	Electronic Federal Tax Payment System (EFTPS) or third party  (May charge a fee)	
Annually	IRS	W-2 Wage and Tax Statement	Report employees' annual wages and amount of taxes withheld	By January 31, furnish Copies B, C, and 2 to each person who was your employee during the year. Mail or electronically file Copy A of Form(s) W-2 and W-3 with the SSA by January 31.	
Annually	SSA	W-3 Transmittal of Wage and Tax Statements	Use the W-3 to file Copy A of Form(s) W-2 by January 31 Note: When you e-file with the SSA, no separate Form W-3 filing is required. An electronic Form W-3 will be created for you by the W-2 Online	Paper Electronic - The Business Services Online (BSO) website has two free e-filing options: W-2 Online or File upload	
Annually	IRS	Form 1099-MISC or Miscellaneous Income (Miscellaneous Information beginning in 2021)	Miscellaneous income paid to contractors	File Copy A of this form with the IRS by February 28 if you file on paper, or by March 31 if you file electronically	

## Returns/Reports

Date	Agency	Report	Description	Reporting Method	EE receives copy
Bi-annually; Odd-numbered years	EEOC	EEO-4 Data Collection (Formerly known as State and Local Government Report)	EEOC collects labor force data from state and local governments with 100 or more employees.	Electronic - The EEO-4 data collection is conducted biennially in every odd-numbered year.	no
As stipulated by provider	To County Provider	Workers' Compensation	Report of employees by occupations		no
Annual; Check IRS for deadline	IRS and OTC	W-2 and W-3	Wage and tax statements and transmittal	Electronic	no
Annual; Check IRS for deadline	IRS	1095-C and 1094-C Transmittal	Affordable Care Act; Health Provider Information	Paper or electronic	yes
Annual; Check IRS for deadlines	IRS and OTC	1099 MISC Form	Miscellaneous income paid to contractors	Electronic	yes
Prior to January	County Clerk	Request to update W-4	Employees must be given an opportunity to update tax withholdings annually.	Form	yes
Annually each February	County Clerk	Salary Publications	County must publish all employees' salaries annually.	Legal Publication	no

## Reporting of Federal Tax Deposits

The following chart is developed as guideline to the best of our understanding. It is responsibility of the reader to ensure ALL requirements are met in accordance with federal, state, and local laws pertaining to payment of salaried individuals.

19 O.S. § 163

Federal Tax Deposits					
Date	Agency	Report	Description	Reporting Method	EE receives copy
Semi-weekly Deposit Schedule	IRS	Federal Income Tax	Deposit federal income tax withheld on payments made on Wednesday, Thursday, and/or Friday by the following Wednesday. Deposit taxes for payments made on Saturday, Sunday, Monday, and/or Tuesday by the following Friday.	Electronic Federal Tax Payment System (EFTPS) or third party (May charge a fee)	
Monthly Deposit Schedule	IRS	Federal Income Tax	Deposit federal income tax withheld on payments made during a month by the 15th day of the following month.	Electronic Federal Tax Payment System (EFTPS) or third party (May charge a fee)	no
Semi-weekly Deposit Schedule	IRS	Medicare and Social Security Tax (Both employee and employer)	Deposit employment taxes for payments made on Wednesday, Thursday, and/or Friday by the following Wednesday. Deposit taxes for payments made on Saturday, Sunday, Monday, and/or Tuesday by the following Friday.	Electronic Federal Tax Payment System (EFTPS) or third party (May charge a fee)	
Monthly Deposit Schedule	IRS	Medicare and Social Security Tax (Both employee and employer)	Deposit employment taxes on payments made during a month by the 15th day of the following month.	Electronic Federal Tax Payment System (EFTPS) or third party (May charge a fee)	no

## 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. Some reimbursement may be subject to IRS taxable status. The most common is reimbursement of meals without an overnight stay, which can be considered taxable. The County should have an adopted Travel Policy to insure equity of reimbursements in the county. (See SA&I website for sample travel policy)

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 of reimbursement, other county officers may receive monthly travel allowances as defined in the statutes.

19 O.S. § 164  
19 O.S. § 180.43(C)

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.**

For additional information regarding travel expenses, please refer to SA&I Bulletin 84-20 and 85-39 (please reach out to State Auditor contact to acquire these bulletins) and to [A.G. Opinion No. 83-229](#).

## Safety Awards

Each year, county officers may nominate their employees for a special incentive award for safety-related job performance. Refer to county policy for requirements for safety awards. The BOCC approves and provides the safety awards with a maximum payment of \$250. These awards are taxable. County officers are not eligible for these safety awards.

19 O.S. § 339

Please refer to “Incentive Awards for Safety Related Job Performance” in Chapter Six of the Purchasing Handbook for Oklahoma Counties for more information on safety awards.

## 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 (reach out to State Auditor contact to acquire bulletin) 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 marital status.

51 O.S. § 24A.7

Counties are not required to disclose the following personnel records:

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

Employees shall have access to their own personnel file.

## 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 when acquiring insurance coverage for the county and/or its employees.

19 O.S. § 1505

## Vacation 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.

19 O.S. § 350  
25 O.S. § 821  
25 O.S. § 82.2

## County Officers and Employee Deferred Savings Plan

The County has authority to establish a County Officer and Employee Deferred Savings and Inventive Plan for the payment of matching employer contributions as provided by this section, subject to the limit upon the amount of the matching employer contribution as provided by law. The participating employer shall pay the contributions from the same source of funds used in paying salary to the county officer or employee. Consult with the District Attorney and the State Auditor's Office.

## Wellness Council

Any “cash” incentives established by the Wellness Council would create a taxable situation for the employee.

19 O.S. §1302

## Handling Workers Compensations

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 another 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: <https://www.opers.ok.gov/>

The statutes covering retirement are in Title 74.

# Chapter Eleven

## Duties of the County Clerk: Recording and Filing

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### 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.

16 O.S. § 86.1

#### **NOTE:**

**Electronic documents presented in compliance with the Uniform Electronic Transaction Act are acceptable for filing.**

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.

19 O.S. § 298(D)  
19 O.S. § 298.1

**NOTE:**

**All pages of the document filed must comply with these requirements, not just the first page.**

19 O.S. § 298(B)

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. (Stray markings such as signatures will not invalidate filings).

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.

19 O.S. § 298(D)

**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.**

## **Record Preservation Fee**

Effective November 1, 2019, The County Clerk must collect \$10.00 for each instrument recorded with the Register of Deeds. This fee is in addition to all other fees required by law.

28 O.S. § 32(A)

**NOTE:**

**Recording, when applied to the official public records of any office or court, includes filing. 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.**

16 O.S. § 78 (c)

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.

## 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 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

28 O.S. § 32(C, D)

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.

## Notice of Refusal

21 O.S. § 1533

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.

19 O.S. § 267(B)

## 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.

19 O.S. § 267

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 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(C)

19 O.S. § 267(D)

## 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.

19 O.S. § 267(C)

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.

19 O.S. § 267(D)

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

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.

## 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).

19 O.S. § 286

## 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.

8 O.S. § 4

## 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  
11 O.S. § 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 blueprint 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.

11 O.S. § 42-104  
11 O.S. § 46-104

When a municipality wishes to make a public improvement on public land (such as a building, streets and alleys, or playgrounds) 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.

### **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 Clerk’s Fee Schedule.

28 O.S. § 32

### **Errors and Defects**

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

11 O.S. § 41-115

- 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.

## 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  
46 O.S. §§ 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 reception, book, and page numbers, 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. This index creates the chain of title for any given parcel.

When an instrument is releasing one previously filed, the new instrument must note the book, 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 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.

19 O.S. § 291

### **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 of 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  
16 O.S. §§ 31

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

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

16 O.S. §§ 33  
16 O.S. §§ 34  
16 O.S. §§ 40  
16 O.S. §§ 41  
16 O.S. §§ 42

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  
16 O.S. §§ 63  
16 O.S. §§ 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. §§ 3201  
68 O.S. §§ 3202  
68 O.S. §§ 3203  
68 O.S. §§ 3204  
68 O.S. §§ 3205  
68 O.S. §§ 3206  
68 O.S. § 3204

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.

The name and address of the buyer must be shown on the face of the deed or instrument prior to recording. See Oklahoma Administrative Code for more information: Section 710 Chapter 30.

## Affidavit

68 O.S. § 3203

The Oklahoma Administrative Code, Title 710, Oklahoma Tax Commission, section 30-1-10, Item 2 states that county clerks have a “duty to request taxpayers to produce satisfactory documentation that correctly discloses the value of the property. Among the items listed that can be used are: a real estate purchase contract, closing statement, bill of sale, or any other documentation that shows the total price of the property. The phrase “other documentation” is sometimes used to justify having a notarized affidavit from the buyer stating the purchase price if the buyer does not wish to produce one of the other items. This rule allows county clerks to request documentation if they think it is necessary.

## Exemptions

68 O.S. §§ 3202

Thirteen exemptions, which include the following items, 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 (may be considered 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

## Violations

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 \$1,000.00 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 (acquire these forms through communication with the Oklahoma Tax Commission).

The Oklahoma Tax Commission auditors review deeds filed with each County Clerk to verify the proper affixing of Documentary Stamps. ([Oklahoma Administrative Code, Title 710, section 30-1-6](#))

## **Rates**

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

### Tax Rate

Seventy-five cents for each \$500.00 of sale value or any part thereof. The Oklahoma Documentary Stamp Value Chart depicts a value range from \$101.00 (at increments of 500) to \$100,000.00 and the amount of Documentary Stamps to be purchased.

The County Clerk is to retain 5% of the first \$.55 (or 3.6667% of total) as the cost of administration. This revenue may be deposited into a fund to offset the County Clerk's administrative costs related to documentary stamps, the County Clerk Lien Fee (1208) or the General Fund. It is recommended that the fund be designated by the County Clerk and annually presented to the BOCC by resolution in an open meeting. At the close of the month, the County Treasurer should use revenue code 9151-Documentary Stamp Tax in creating the miscellaneous receipt.

68 O.S. § 3204 (B, C)

68 O.S. §. 3201(A)

Example – tax on a \$10,000 sale is computer as follows:

$$\$10,000/500 = 20$$

$$20 \times \$0.75 = \$15.00 \text{ of Tax}$$

Apportionment of Tax

- First fifty-five cents (\$0.55) per \$500.00
  - 5% (\$0.0275) to the County Clerk for cost of administration
  - 95% (\$0.5225) to the State of Oklahoma
    - The Oklahoma Tax Commission places a portion into the County Government Education-Technical Revolving Fund.
    - The Oklahoma Tax Commission transfers the vast majority to the General Revenue Fund of the Oklahoma State Treasury.
- The remaining twenty cents (\$0.20) per \$500.00 is paid into the County General fund.

**Distribution**

Documentary Stamp Allocation - Effective July 1, 2019			
Total Collections	% of Allocation	Calculated Amount	
\$ 10,000.00	69.6667%	\$ 6,966.67	to State of Oklahoma
\$ 10,000.00	3.6667%	\$ 366.67	To Mechanic Lien (1208) if retained by Clerk; otherwise to General Fund
\$ 10,000.00	26.6667%	\$ 2,666.67	To County General Fund
	100.0000%	\$ 10,000.00	NOTE: there will be a rounding factor

**NOTE:**

**In effect, the state receives 69.67% and the county receives 30.33%.**

**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 is 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

19 O.S. §§ 736  
19 O.S. §§ 738

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.

## Bonds, School

70 O.S. § 15-105

Bonds must have an endorsed certificate signed by the County Clerk and the District Attorney.

2 O.S. § 15-161

## Carnival

Carnivals must post a bond (\$2,500.00) with the Secretary of State and file a certificate with the County Clerk to do business in that county.

2 O.S. § 17-17

## 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.

68 O.S. § 3403(B)  
(C)

## Federal Liens

Federal liens for real property are filed in the County Clerk’s office. Federal liens on personal property are filed in Oklahoma County.

19 O.S. § 794

## 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. § 389

## Initiative Petitions

When a petition is to be circulated on a question, which if approved by the voters, would require additional taxes or assessments or a continuation of taxes of assessments, notice of circulation of the petition must be filed with the County Clerk prior to the petition being circulated for signatures.

74 O.S. § 1005

## Interlocal Cooperation Agreement

Interlocal cooperation agreements must be filed with the County Clerk.

## 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

68 O.S. § 3022

## Municipal Budgets and Levies

Municipal budgets and levies must be filed with the County Clerk.

60 O.S. §§ 319

60 O.S. §§ 320

## Oil and Gas Leases

Oil and gas leases must be filed with the County Clerk.

19 O.S. § 933

## 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. § 1257

## Road Improvement Bonds

The County Clerk attests road improvement bonds.

## 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.

19 O.S. §§ 1234  
19 O.S. §§ 1238  
19 O.S. §§ 1242  
19 O.S. §§ 1250

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.

## 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  
19 O.S. §§ 1209  
19 O.S. §§ 1217

## Rural Fire Districts

Whenever twenty-five percent (25%) of the holders of title to lands outside of the corporate limits of any incorporated city or town shall petition the Board of County Commissioners to form a fire protection district, the petition is filed with the County Clerk who presents it to the Board

19 O.S. §§ 1221

The Board sets a date to hear the petition and directs the County Clerk to give notice of the hearing by publication in a newspaper of general circulation in the county in which such proposed district is located. The notice must be published for two consecutive weeks next preceding the date of the hearing. The notice must describe the boundaries of the proposed district, must state the time and place of the hearing, and must state that any person may appear and protest the organization of the district or the proposed boundaries.

## Rural Water, Sewer, Gas and Solid Waste Management Districts

The petition for organizing a rural water, sewer, gas, and solid waste management district is filed with the County Clerk. The Board of County Commissioners sets a public hearing and directs the County Clerk to give notice of the hearing by legal publication for two consecutive weeks in a newspaper published in each county containing lands embraced within the boundaries of the proposed district. The newspapers must have a general circulation in the county of publication. Provided, however, if there is a county in which there is no newspaper of general circulation published, notice of the hearing must be given by posting in five public places within the county, one of which must be the county courthouse. The notice must contain: a brief and concise statement describing the purpose of the hearing; a description of the territory to be embraced within the district; a notice to all persons residing or owning property and incorporated municipalities within the proposed district so that they may appear upon the date and at the time and place of the hearing to show cause, if any there be, why the petition should not be granted; and a notice to all rural residents of the proposed district so that, if the district is be ordered created, an organizational meeting to elect a board of directors and officers and to adopt bylaws will be held immediately following the entry of the order creating the district. In addition, the County Clerk must, at least ten days before the date fixed for the hearing, give or send by registered or certified mail notice of the creation of the district to each of the petitioners.

19 O.S. §§ 872  
19 O.S. §§ 873  
19 O.S. §§ 897

## Sewer Improvement Districts

19 O.S. §§ 872  
19 O.S. §§ 873  
19 O.S. §§ 897

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.

## Soldiers and Sailors Discharge

The County Clerk shall record all discharges (Federal Form No. DD214) without charge and furnish certified copies without charge.

### NOTE:

**All DD 214 forms must be kept separate from records available for public inspection, in a secured location. A record of the veterans (names only) who have filed DD214 forms must be available for public inspection.**

19 O.S. §§ 115  
19 O.S. §§ 624

### NOTE:

**Only certain other individuals are authorized to view and/or copy the DD Form 214. The County Clerk must record the names and addresses of any of these persons who view or copy a DD Form 214.**

## Summons

If the 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.

## 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.

## 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.

12 O.S. § 54

## 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

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# Chapter Twelve

## Duties of the County Clerk: Filing Liens and Judgments

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### Handling Liens

A lien is a legally recognized claim or charge on a property, which encumbers the property and makes it security for the payment of a debt or other obligation of the property owner.

### Types of Liens

#### Voluntary Versus Involuntary

A lien may be voluntary (or consensual), meaning that a person owning property agrees to have a lien against it. These liens include the following examples:

- Mortgages
- Car loans
- Security interests

- Chattel mortgages
- Property improvements (Mechanics liens)

A lien may be involuntary (or non-consensual), meaning that the lien was created either by a governmental entity or by a person authorized to create a lien by law. Involuntary liens typically arise by statute or through a legal process. These laws give a creditor the right to impose a lien on an item of real property or a chattel by the existence of the relationship of creditor and debtor. These liens include:

- Federal or state tax liens, imposed to secure payment of a tax
- "Weed liens" and "demolition liens," assessed by the government to rectify a property from being a nuisance and public hazard
- Attorney's liens, against funds and documents to secure payment of fees
- Mechanic's liens, which secure payment for work done on property or land and include labor, material men, oil and gas, hospital, physician, insurance agent, district attorney, and mining liens
- Judgment liens, imposed to secure payment of a judgment
- Maritime liens, imposed on ships by admiralty law

### **Perfected versus Unperfected**

Liens are also "perfected" or "unperfected." Perfected liens are those liens for which a creditor has established a priority right in the encumbered property with respect to third party creditors. Perfection is generally accomplished by taking steps required by law to give third party creditors notice of the lien. The fact that an item of property is in the hands of the creditor usually constitutes perfection. Where the property remains in the hands of the debtor, some further step must be taken, like recording a notice of the security interest with the appropriate office.

### **General versus Special**

Liens may also be general liens or special liens. A general lien attaches to a specific property for all of a party's obligations, or at least to a class of the party's obligation. A special lien provides security to perform a particular act.

## Liens Contained in the Statutes

The various liens mentioned in Title 42 are all liens created by operation of law, which means that there is a specific statute supporting the right to the lien. There are Oklahoma statutes that create liens that do not require any involvement on the part of the County Clerk. Liens dependent on possessions of the property (or funds in a bank account such as those found in Title 42) are an example. However, they are not the only example of liens that do not require the filing of a notice with the County Clerk.

42 O.S. § 26-34

## 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:

42 O.S. § 148

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

42 O.S. § 150

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.

74 O.S. § 152.8

## Title 74 – District Attorney Liens

District attorney 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.

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.

## Title 5 –Attorney’s Liens

In order to claim an attorney’s lien on real property, the attorney must file a Notice of Attorney’s Lien in the County Clerk’s office of the county where the real estate is located. They must refile the Notice of Attorney’s Lien every five years before the expiration of the date previously filed.

5 O.S. § 6

The Notice of Attorney’s Lien must contain the following information:

- The style of the case
- The Court where the case is pending
- The case number
- The attorney’s name, address, and phone number
- A complete legal description of the property subject to the lien

## 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.

68 O.S. § 3403.A, 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), certificates, and notices which affect the liens must be filed in the County Clerk’s office of the county the real property resides within.

### Federal Liens on Personal Property

Notices of federal liens on personal property (for obligations payable to the United States), whether tangible or intangible, as well as 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. Oklahoma county provides some exceptions to this general rule, listed below:

68 O.S. § 3403

- 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.

# County Clerk’s Role in the Lien Process

The County Clerk’s role in the lien process is generally to “give notice to the world” that someone other than the “true owner” has a claim on a specified property. Often, it is the process of identifying the true owner.

42 O.S. §§ 2  
42 O.S. §§ 3  
42 O.S. §§ 4  
42 O.S. §§ 6  
42 O.S. §§ 7

Hospital, physician, insurance agent, district attorney, oil and gas well, mechanic’s and materialmen liens all share the general definition of “lien.” In the County Clerk’s office, they all are subject to being filed as public records so that otherwise innocent persons may at least have the opportunity of informing themselves.

## 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.

42 O.S. § 142.6

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 \$10,000.00.

42 O.S. § 142.6

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.

Figure 12-1 contains a sample Notice of Filing Lien Statement.

## 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 the County Clerk’s Fee Schedule.

28 O.S. § 32

## Title 42, Chapter 1 - General Provisions

The filing procedure prescribed in Chapter 1 of Title 42 is directed primarily toward hospital, physician, and insurance agent liens. Refer to the SA&I forms web site for county clerks for a sample physician lien. This filing procedure requires a written notice to be filed with the County Clerk in which the hospital or debtor is located. Notice requirements are listed in detail in the related statute references.

42 O.S. § 43-49

This notice should be filed and entered on the Mechanic's 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.

42 O.S. § 44

Other liens include:

- Hospital liens
- Insurance agent liens
- Physician liens
- Ambulance service provider liens
- Abandoned well-site liens
- Mining liens
- District Attorney liens

42 O.S. § 46

42 O.S. § 49

17 O.S. § 53.3

42 O.S. § 148

74 O.S. § 152.8

These liens are posted in the mechanic lien and tract index.

## **Title 42, Chapter 2 - Personal Property for Work Thereon**

Chapter 2 of Title 42 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.

Within 120 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. §§ 91-98

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

42 O.S. § 98

## **Title 42, Chapter 3 – Mechanic's and Materialmen Liens**

Chapter 3 (Section 141) of Title 42 describes the procedures for a mechanic's 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 ~ 154

A Mechanic's 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 and has a consecutive number on the Mechanic's Lien Journal for that year.)
- Amount claimed
- Description of the items
- Names of owner(s), contracting party, claimant, with addresses

42 O.S. § 142.6  
42 O.S. § 143.1

42 O.S. § 144.2  
42 O.S. § 146  
42 O.S. § 147.1  
42 O.S. § 153

**NOTE:**

**The lien only attaches to owners and to property, not to contracting parties or purchasers of the product. However, the statutes provide for the lien to follow the product, especially oil and gas.**

**NOTE:**

**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.**

- Legal description of property
- Affidavit (verification)

42 O.S. § 141.1

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, 90 days for sub-contractor) after the work is completed. The County Clerk records this information in two places, the numerical (tract) index and the Mechanic's Lien Journal.

42 O.S. § 141

## **Mechanic's Lien Journal**

The County Clerk maintains a Mechanic's Lien Journal ([SA&I Form No. 4061](#)), which contains columns for chronological posting (indexing) of liens. In this journal, the County Clerk posts mechanic's, 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 mechanic's lien presented and post it as Mechanic's Lien 07-123. The next lien might be a physician lien and be posted in the journal as Physician Lien 07-124, and so on with the numbering consecutive within the year.

The journal should contain columns with the following information:

- Lien number
- Date 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.)
- Book and page number
- Remarks

42 O.S. § 43

### **Mechanic's Lien Journal - Direct Index**

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

### **Mechanic's 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.

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

## Notice of Filing

The County Clerk must send by certified mail - return receipt requested a notice of a mechanics lien filing or an oil and gas lien filing on [SA&I Form No. 4065](#) within five business days 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.

28 O.S. § 32(B)

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 Mechanic's Lien Journal and placed in the mechanic's 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 Mechanic's 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.

## Release of Lien

Claimant may release a mechanic's lien by filing [Release of Lien SA& I Form 4066](#). It should be noted the fee for filing the release is included in the original filing fee.

## Discharging a Lien

Any interested party may act to discharge a mechanic's 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. § 147.1

### 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. [SA&I Form No. 4090](#) is available for this process.
- The notice shall contain the following information:
  - The number of the lien claim
  - The name of the lien claimant
  - The name of the property owner
  - The property description shown on the lien claim
  - The 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 Mechanic's Lien Journal. A transfer of lien liability from the property to the cash bond takes effect immediately.
- Within three business days, the County Clerk shall send the notice by registered or certified mail, at the County Clerk's discretion, to the address of the claimant as shown on the lien.
- 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.

### Surety Bonds

- 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:
  - The number of the lien claim
  - The name of the lien claimant
  - The name of the property owner
  - The property description shown on the lien claim
  - The names of the principal and surety and the bond penalty
- “Surety bond posted” and date are noted in the remarks column of the Mechanic’s 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 (within 10 days) objection is filed.
- The person seeking discharge must prepare and deliver a Discharge Notice to the County Clerk and pay the appropriate fee. 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 registered or certified mail to the address shown on the lien. If a written objection is not received within ten days of the mailing the County Clerk must immediately show the lien released of record. [SA&I Form No. 4090](#) can be used for Surety Bond or Cash Bond process.

28 O.S. § 32

## Objection Process

- If timely written 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 using [SA&I Form No. 4091, Part 1](#).
- 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%, a surety under a cease-and-desist order, or no power of attorney being attached if the bond is executed by anyone other than the surety’s president and attested by its Secretary.
- Within two business days after the hearing, the County Clerk must sustain or overrule any objection(s) and notify the parties of the ruling by ordinary mail. [SA&I Form No. 4091, Part 2](#) is used for this notification. A sustained ruling must be conclusive for lien discharge purposes unless appealed within 10 days to a District Court. If overruled, the County Clerk must show the lien discharged.

## Depositing and Investing Funds

### 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 monies collected per the fee schedule to this account.

28 O.S. § 32

### County Clerk Lien Fund

The County Treasurer must invest bond monies as defined in the statutes. The Office of the SA&I 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 total from all sources of miscellaneous income, 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.**

### Release of Cash Deposit

#### Forfeiture of Cash Deposit

If the lien claimant fails to make application for the return of cash deposited after 5 years, the said monies and investment shall be forfeited to the county general fund.

42 O.S. § 147.1

The County Clerk shall perform the following actions:

- Attempt to notify the lien claimant at the address shown on the lien claim by registered mail.
- If no response is received after sixty days, proceed with the forfeiture.
- Verify that no foreclosure has been commenced.

- Solicit from the County Treasurer the total amount to be forfeited including interest earned to date.
- Prepare [SA&I Form No. 4093](#) and issue a depository voucher for the total amount to be forfeited to the county general fund with the above supporting documentation attached to the claim.
- The County Treasurer should issue a miscellaneous receipt for the amount forfeited and deposit that amount into the County General Fund.

**NOTE:**

**This matter should be placed on a Board of County Commissioner agenda and receive approval or acknowledgement from the Board.**

42 O.S. § 147.1

## **Refund of Cash Bond**

If the lien claimant fails to file a foreclosure action, upon application of the party making the deposit or filing the bond and the payment of a fee of \$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 incur no liability to any lien claimant for an inadvertent release of cash or bond.

**NOTE:**

**Check with Court Clerk to ensure no case has been filed.**

The County Clerk shall perform the following actions:

- Receive Application of Refund of Cash Bond deposit ([SA&I Form No. 4092](#)) or a court order
- Tax ID form with W-9 (needed to issue 1099 for any interest) and Cash Claim Voucher signed by claimant
- Verify that the information on the Application matches the information from the original lien and the Discharge of Cash Bond Deposit (The Refund of Cash will be from the same person that posted the bond. Make sure there is a return address and phone number on file.)
- Record the Application of Refund of Cash Bond
- Issue Cash Voucher (or Depository Voucher) to refund the amount posted plus interest accrued unless a court order states something different
- Prepare IRS 1099 at end of year

## Cancelled by Limitation of Law

If any lien shall be filed under the provisions of this chapter, and no action to foreclose such lien shall have been commenced, the owner of the land may file his petition in the District Court of the county in which said land is situated making said lien claimants defendants therein, and praying for an adjudication of said lien so claimed, and if such lien claimant shall fail to establish his lien, the Court may tax against said claimant the whole, or such portion of the costs of such action as may be just.

42 O.S. § 177

If no action to foreclose or adjudicate any lien filed under the provisions of this chapter shall be instituted within one year from the filing of said lien, the lien is canceled by limitation of law. If a lien is canceled by limitation of law, the owner of the land may file an affidavit attesting to the cancellation with the County Clerk of the county in which the land is located.

Upon receipt of the affidavit, the County Clerk shall attach the affidavit to the original lien document in the lien docket file and enter a notation of the filing in the mechanics' lien journal. The affidavit shall be on a form prescribed by the Office of the Administrative Director of the Courts.

[http://www.oscn.net/static/forms/aoc\\_forms/realproperty.asp](http://www.oscn.net/static/forms/aoc_forms/realproperty.asp).

## 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, as well as the book and page numbers.

### Kind of Judgement and Sources

The County Court Clerk gives each judgment a J number, which consists of the last two digits of the calendar year, plus the sequential number of the judgment for that year. For example, J 07-25 would be the 25th judgment filed in year 2007.

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.

12 O.S. § 706

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  
12 O.S. §§ 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

### **Foreign Judgments**

A judgment that does not originate from an Oklahoma District Court is considered a foreign judgment. This group may include the Oklahoma Worker's Compensation Court or the federal court sitting in Oklahoma. It also includes judgments from other states and countries. A judgment from the District Court in another Oklahoma county is not a foreign judgment. Oklahoma judgments are enforceable across county lines and executions can be issued from the District Court in one county to the District Court of another. Foreign judgments are handled the same as other judgments.

12 O.S. § 722

### **Handling Sham Filings**

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 in the statutes.

12 O.S. § 29

## Notice of Refusal and Writ of Mandamus Filings

Any person aggrieved (who believes they have been wronged) by the County Clerk's refusal to file an instrument may petition the District Court for a writ of mandamus to require the County Clerk to record the instrument.

At the time of refusal, the person aggrieved must file a notice of refusal with the County Clerk to preserve filing priority if the person prevails in any action, if the person wants to preserve filing priority. The refusal notice must 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 County Clerk refused to file must be attached to the notice of refusal. The County Clerk must stamp the date of refusal on the notice of refusal.

The refusal notice must be in the format shown in Figure 12-2.

The action for a writ of mandamus must be filed with the District Court within 20 days after the notice of refusal is filed with the County Clerk. If the writ of mandamus is granted, the Court Clerk must refund the fee for filing the action. Notice of the pendency (continuance) of a mandamus action must 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 must be filed with the County Clerk

12 O.S. § 2004.2

If the Court determines that the instrument is not sham legal process or is not for the purpose of slandering title, the Court must order the County Clerk to record the instrument. The court order must 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, the date of filing must be retroactive to the date the notice of refusal was filed. If the Court determines that the instrument is sham legal process, the Court must issue an order that abstractors will not show the pages of the index on which the attachment to the notice of refusal is located in any abstract.

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, the 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 for aggrieved  
party  
\_\_\_\_\_County, Oklahoma

Address: \_\_\_\_\_

12 O.S. § 2004.2

**Figure 12-1. Notice of Refusal Format for Sham Filing**

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 is immune from liability for such action in any civil suit.

## Sign Posting

The County Clerk must post a sign, with letters at least one 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 does not create a defense to any criminal or civil action based on sham legal process.

## Commercial Broker's Lien

A real estate broker shall have a lien upon commercial real estate or any interest in that commercial real estate which is the subject of a purchase, lease, or other conveyance to a buyer or tenant of an interest in the commercial real estate, in the amount that the broker is due for licensed services which shall include, without limitation, brokerage fees, consulting fees, and management fees.

42 O.S. § 201-209

The lien shall be available only to the broker named in a written instrument signed by an owner, buyer, or tenant or their respective agents as applicable.

SA&I Form No. 4320, [Commercial Real Estate Broker's Lien: Statement of Form](#), is used for this lien, and the information comes from the actual lien filed by the broker. This lien cannot be filed on residential property.

## Lien Release

SA&I Form No. 4322, [Release of Commercial Real Estate Broker's Lien](#), is used to release a commercial real estate broker's lien. The form is used whenever the lienholder (claimant) files the release certifying that the lien has been satisfied. The information for the form comes from the lienholder who files the release.

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# Chapter Thirteen

## Duties of the County Clerk: Handling Uniform Commercial Code Documents

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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.

## 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:

12A O.S. § 1-9-102

- 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

12A O.S. § 1-9-501

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,  
320 Robert S. Kerr, Room 203  
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 and are filed in local County Clerk office where the property is located:

- 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
  - A financing statement that is filed as a mortgage that includes all of the legal requirements
  - Federal Tax Liens that are to be filed locally pursuant to [68 O.S. § 3403](#)
- Bills of Sale
- 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.

[12A O.S. §§ 1-9-501](#)

[12A O.S. §§ 1-9-502](#)

[68 O.S. § 3403\(c\)\(4\)](#)

[12A O.S. § 1-9-320.6](#)

[47O.S. § 1110](#)

## 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
- 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.
- Former Article 9 Records filed before June 30, 2001, are also referred to as “pre-effective-date financing statements.”

12A O.S. § 1-9-710(a) (2) (A)

12A O.S. § 1-9-710(a) (2) (B)

12A O.S. § 1-9-707(a)

## Duties of Local-Filing Offices

### Filing Documents

While local-filing offices will no longer file UCCs concerning personal property, they will continue to file in the real estate records the types of filings listed above under “[Exceptions to Central Filing](#).”

12A O.S. § 1-9-501

12A O.S. § 1-9-502

### Filing Terminations

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

12A O.S. § 1-9-707(b, e)

### 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. Fees for search certificates and copies are defined at [12A O.S. § 1-9-525](#).

12A O.S. § 1-9-710 (e)

#### 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)

12A O.S. § 1-9-710 (d)

## Removing and Destroying Records

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 (e)

## Transition Filings

Beginning July 1, 2001, effective UCC filings made in other counties could be transitioned to the Oklahoma UCC Central Filing Office at any time up to the date the filing would have lapsed in the original county of origin. The transition period allowing the continuation of a pre-effective date financing statement with the UCC Central Filing Office ended on June 30, 2006.

12A O.S. § 1-9-702 et. seq.  
12A O.S. § 1-9-705 (c)

## UCC Filing Fees

The fees that apply to UCC filings after July 1, 2001, are listed in the Fee Schedules.

## 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

12A O.S.1-9-521(a, b, c)

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 may be downloaded from the IACA Website at <http://www.iaca.org/node/68>.

### 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, filing used by the secured party to claim a security interest in specified collateral of the debtor.

This form is also used for transitional filings which, in Oklahoma, are filed with the Secretary of State.

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

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

12A O.S. § 1-9-519(a, d, e)

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.

12A O.S §§ 1-9-502(a)  
12A O.S §§ 1-9-502(b)

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:

- 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

12A O.S. § 1-9-502(c)

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

- The record indicates the goods or accounts that it covers.
- 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.
- 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.

46 O.S. § 17  
46 O.S. § 18  
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 returns the original and copy of the UCC3 and any UCC3 Addendums or attachments.

### 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.

The original request is provided to the filing office for completion. The original UCC11 along with any debtor information or copies are returned to the requesting party.

#### NOTE:

**When using The National Standard Form UCC.11 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 unless specifically requested.

12A O.S. § 1-9-523(a, b, c)  
12A O.S. § 1-9-525(c, d)

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.

## **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.

# Chapter Fourteen

## Duties of the County Clerk: The Budget

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Chapter Three in this handbook, [The County Budget Process](#), describes how budget preparation, review, approval, and execution occur in counties in Oklahoma. The County Clerk is either directly or indirectly involved in almost the entire county budget process. This chapter explains the County Clerk’s specific duties and responsibilities in that process. The complete budget process is outlined in Chapter 3.

### 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 Board. The County Clerk distributes these forms to county offices on an “as needed” basis upon request.

68 O.S. § 3002  
68 O.S. § 3003

The following forms are discussed in [Chapter Three, The County Budget Process](#):

- County Officers Annual Report, [SA&I Form Nos. 1161 and 1162](#)
- Certificate of Levy, [SA&I Form No. 2633](#) (2010)
- Estimate of Needs form prescribed by SA&I

- Cash Fund Estimate of Needs and Request for Appropriation, [SA&I Form No. 308](#)
- Officer’s Request for Supplemental Appropriation, [SA&I Form No. 388](#)
- Supplemental Estimate, [SA&I Form No. 150](#)
- Transfer of Appropriations, [SA&I Form 237](#)

## Handling County Clerk Responsibilities in the County Budget

### Process in Counties with a County Excise Board

#### Abstract of Assessed Valuations

The County Assessor must prepare and file the Abstract of Assessed Valuations of the county and each municipal subdivision from the County Assessor. This is sometimes referred to as Report to Excise Board.

68 O.S. § 2867

Assessor must prepare and file this abstract with the Excise Board within ten days after receiving the certificates of assessment of all the railroad and public service corporations, and the equalized value of all counties real and personal property. The County Clerk places it on the Excise Board agenda upon receipt.

#### Annual Budget Planning Conference

As Secretary of the Board, 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 § 180.65(E)

At this point, the budget planning process may be put on hold to wait for additional financial information needed to finalize the budgets.

## Officer's 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.

68 O.S. § 3012  
68 O.S. § 3004

## Publication of County Budget

Each budget and each financial statement and estimate of needs for each county, city, incorporated town, or school district must be published in one issue in some legally qualified newspaper published in the county. If no newspaper is published in the county, the statement and estimate must be published in some legally qualified newspaper of general circulation therein; and the publication must be made, in each instance, by the board or authority making the estimate. The proof of publication must accompany the filing of the budget.

68 O.S. § 3002(C)

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 October 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 for Visual Inspection

The County Excise Board or County Budget Board must notify each county jurisdiction that receives revenue from an ad valorem mill rate of any meetings involving discussion or action on the budget for the comprehensive program of visual inspections for the County Assessor.

68 O.S. § 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. It is important to review the complete budget process in Chapter 3.

### 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.

68 O.S. § 3007(3)  
68 O.S. § 3007(4)

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.

## 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. As Secretary to the County Excise Board, the County Clerk is responsible for filing the budgets with the Office of the SA&I.

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, the County Treasurer, and the department head, in writing, of any transfers of appropriations made by the Board of County Commissioners. To distribute an original to each party, the form can be completed in triplicate.

## Supplemental and Additional Appropriations

All requests for supplemental or additional appropriations to the budget are filed with the County Clerk as Secretary for the County Excise Board. These requests, made on [SA&I Form No. 388](#), must include specific information: **The Governing Board would have prepared and completed SA&I Form No. 150, Supplemental Estimate.**

68 O.S. §§ 3018  
68 O.S. §§ 3021

### NOTE:

**Requests for supplemental or additional appropriations can only be made when collections exceed estimated revenues.**

- 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 ([SA&I Form No. 308](#)), 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.

Refer to “[Cash Funds](#)” in Chapter Two, Sources of County Revenue.

## Corrections of Apportionment or Appropriations

Occasionally a clerical error in apportionment or appropriation may be made by the Treasurer or Clerk. Corrections should be made at the time of discovery using [SA&I form No. 240](#). The Chart of Accounts, Standard Operating Procedures (SOP) provides the guideline for these corrections.

SOP #11- Correcting Appropriations;

SOP #12 – Correcting Apportionment to County Fund.

# 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.

68 O.S. § 3019

The County Clerk must attach an affidavit and proof of publication to the proposed budget and file the same with the County Excise Board and the Office of the SA&I. 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. § 1407  
19 O.S. § 1411  
19 O.S. § 1412

### County Excise Board’s Role

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.

68 O.S. § 3017  
(Fifth)

If the county budget, as submitted to the Excise Board, 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. Excise Board has limited authority to change the appropriations as set by the Budget Board.

19 O.S. § 1411

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. by July 1.

### 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. Distribution of the protest copies and time extensions are discussed in the statutes.

19 O.S. § 1413  
19 O.S. § 1415  
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 where the audit report is filed with the County Clerk.

19 O.S. § 174.1

# Chapter Fifteen

## Duties of the County Clerk: Disbursements

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The County Clerk is responsible for the disbursement of monies for the county, with the exception of a few situations. There are several different methods by which expenditure are authorized throughout the statutes.

- Warrants
- Treasurer's check
- Cash Vouchers
- Official Depository Voucher

### Warrant

The County Clerk is responsible for reviewing all claims against the county and preparing warrant.

A warrant is a claim against an appropriation account for payment of salaries, items purchased, services, or any expense incurred by the county. Most common are budgeted accounts such as General Fund and Health Fund, and MOST Special Revenue (exception is Resale) The County Clerk prepares all warrants approved by the governing board and then they are signed by the Chairman.

62 O.S. § 471

- Issued by the County Clerk on the appropriate fund
- Each warrant is registered chronological order, by fund and fiscal year by the County Clerk and Treasurer.
- Warrant is mailed by the County Clerk

Monies that are appropriated by the BOCC and Excise Board are typically expended by the issuance of a warrant. A warrant is a promise to pay. The bank will honor the warrant and pay the payee; however, the funds are not deducted from the county bank account UNTIL the Treasurer redeems the warrant with a Treasurer's check. Warrants are only issued by the County Clerk.

Other monies that are not appropriated are disbursed on vouchers drawn against the County Treasurer's office. (See below)

A warrant is redeemed by the County Treasurer by the issuance of a Treasurer check. Treasurer's checks are used in limited situations:

- Pick up the warrants that have been cashed/deposited and are being held by the county's bank.
- Invest county funds.
- Make bond payments from sinking funds.
- Paying judgments from sinking funds.

**NOTE:**

See *Handbook for County Treasurers of Oklahoma* for more information.

## 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
- Payment 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

19 O.S. § 347  
62 O.S. § 474

These transactions are completed after the warrant is returned from the bank to the County Treasurer, placed in a daily County Treasurer's jacket, and presented to the County Clerk, or an electronic copy of the warrant is transmitted to the County Clerk.

At the end of each month, the County Clerk balances the Warrant Register against the County Treasurer's Warrant Register. Some counties issue warrants and balance with the County Treasurer weekly.

## Refunding and Overpayments

**WARNING: Cash voucher payments are subject to SA&I recommendations. Any changes in procedures should be reviewed by the Auditor's Staff.**

**Cash Vouchers** operate just like a check and are to be used for expenditures from funds specifically authorized by Statute or SA&I recommendation. Generally, cash vouchers are used in the following situations:

- Refunds of overpayment of taxes as authorized by the Board of Tax Roll Corrections
- Resale Expenditures
- Disburse funds held in protest
- Refunds for invalid tax sale
- Some Agency Fund (as recommended by SA&I) for payment of expenditures.

Cash vouchers are written for expenditures or overpayments that are detailed on an itemized claim ([SA&I Form 270](#)) prescribed by SA&I. They must be registered with the County Treasurer prior to being tendered for payment. The Claim form is presented to the County Clerk:

- Purchasing Agent must review to ensure the proper purchasing methods was used. The exception is the Court Clerk Revolving Fund. This does not require purchasing agent signature
- County Clerk will complete information and write a voucher on [SA&I Form 2691](#)
- Present voucher to Treasurer to be registered
- A copy of the claim form is given to the officer
- Voucher is mailed by the County Clerk to the claimant

## Official Depository Voucher

Collection of fees by elected officials must be deposited to the officer's Official Depository account each day. It serves as a temporary holding account until the end of the month. At the close of the month, the officer is to prepare a monthly report of all fees collected and show the apportionment of those fees to the proper fund as directed by Statute. All withdraws from the depository are made on the official voucher of the county officer who is making the deposit.

19 O.S. § 683

## 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. § 3-105.1(A, E)

No 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 Official Depository Account.

26 O.S. § 3-105.1(B)

Election workers that make more than \$1600 are subject to taxation from the first dollar. The Election Board Secretary should monitor this closely and advise the Clerk regarding any worker that may exceed the threshold amount set by the IRS. If the worker does not exceed the threshold amount, NO taxes are due. However, if they exceed the threshold amount of \$1600, taxes are due from the first dollar and the County Clerk must issue a W-2. *IRS, Circular E, Employers Tax Guide* should be consulted each year to review the taxable amount.

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. § 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 Official 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.

26 O.S. § 2-129

26 O.S. §§ 3-105

26 O.S. §§ 3-108

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.

26 O.S. §§ 2-129

26 O.S. §§ 3-104

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.
- 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, this 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, [SA&I Form No. 2101](#) for cities and towns, and [SA&I Form No. 2103](#) for miscellaneous remittance items.

A suggested procedure (approved by the Office of the SA&I) is for the County Treasurer to apportion funds as direct deposits to each entity and then provide the County Clerk with a computer-generated report from which the County Clerk mails a hard copy with the information required for each entity.

### 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. All payments must be made to the governmental entity and not to the individual holding the office.**

## 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](#) (an Indemnity Bond) or show evidence that a stop payment has been issued.

62 O.S. § 555

## Unclaimed Warrants or Vouchers

19 O.S. § 256

Any issued county warrant or voucher 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.

## 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:

- 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. Bond monies are deposited separately from the daily deposit monies.
- 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.
- 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, mechanic's 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 metering machines or rubber stamps as prescribed by the Oklahoma Tax Commission for documentary tax stamps.
- 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.
- All of these reports can be computer generated.
- 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.

19 O.S. § 682

68 O.S. § 3204

## Change Fund

All county offices, boards, and commissions are allowed to keep no more than \$1,500 on hand in their office to be used for a change fund.

19 O.S. § 682

# Chapter Sixteen

## Duties of the County Clerk: Rules of Order for Meetings

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### Understanding the Reasons for Parliamentary Procedure

Successful meetings alone do not automatically guarantee successful government, but they can encourage and promote efficient and responsible government practices. 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, reasonable, and informed officials and individual citizens.

The code of parliamentary conduct, developed over centuries, helps government officials avoid wasted time and confusion, while also allowing all sides of the issue to be heard. Implementing rules of order ensures 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 their designated 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 public body present in 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:

- Opens and closes the meeting
- Keeps order
- 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.

## 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. Under Oklahoma law, specific items to be considered during the meeting must be clearly identified in wording that is simply and clearly written. This requirement enables the board members and the public to know what business is to be conducted.

The following items comprise an agenda:

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 2/3 majority of the board members, must be present for the board to officially conduct any business. If any county officer cannot attend a meeting required of that officer, the Chief Deputy to that officer must set in the meeting.

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, and other items that were previously considered and discussed, but on which no action was taken. Each item should be listed separately.

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. § 311(A.9)

25 O.S. § 305

Under specific circumstances, new business (which means any matter not known about or which could not have been reasonably foreseen prior to the time of meeting posting) can be addressed at a meeting.

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. A list of claims to review and official forms should be provided for members to sign for approval. Each item should be listed separately.

7. Considering bids and contracts

During this segment, the board opens and considers action on bids, discusses any contracts, and may 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

Citizen Presentations are a time period set aside to hear from the public. The county should have a policy in place on how this is handled. A limit on time allowed is part of the policy. Usually, the Chairman is granted authority to determine the length of time to speak, depending on each situation.

#### 10. Considering motions, resolutions, and proclamations

Each item should be listed separately. 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 resolution itself illustrates the reasons for the action to be taken, which 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.

#### 11. Announcements

Members of boards, commissions, or organizations might announce meetings or other upcoming activities of those groups or related bodies.

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 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.

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.

**RESOLUTION**

NO. \_\_\_\_\_

\_\_\_\_\_ County, Oklahoma

**A Resolution Proposing the Creation of a Planning Commission in the County of \_\_\_\_\_, Oklahoma, and Calling for An Election**

**WHEREAS**, the County 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 the Board of County Commissioners of \_\_\_\_\_ County, Oklahoma considers the establishment of a County Planning Commission, in accordance with the procedures and regulations provided in 19 O.S. §§ 865.51-865.52; 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 19 O.S. § 865.52.

This resolution is hereby adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

The Board of County Commissioners

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

Attest:

\_\_\_\_\_  
County Clerk  
(Seal)

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

**PROCLAMATION**

\_\_\_\_\_ County, Oklahoma

NO. \_\_\_\_\_

**Know All Citizens by These Presents**

**That**

**NOW, THEREFORE**, we, the undersigned members (\*) of the Board of County Commissioners of the County of \_\_\_\_\_, Oklahoma do hereby and hereon proclaim

{Example:

The Week of May 7 through 14, 2008 to be

**HERITAGE WEEK**

in Corn County, Oklahoma in recognition of the county’s 125th Anniversary, and we hereby encourage all citizens of the county to celebrate this Grand Anniversary with all appropriate ceremonies.}

**THIS PROCLAMATION** is hereby adopted on the on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

The Board of County Commissioners

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Member

Attest:

\_\_\_\_\_  
County Clerk

(Seal)

[(\*) or, “I, \_\_\_\_\_, the Chairman of the Board of County Commissioners of the County of \_\_\_\_\_, Oklahoma do hereby and hereon proclaim \_\_\_\_\_.]

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

**NOTE:**

The Oklahoma Open Meeting Act allows all public bodies, including County Commissioners, to adjourn and have other meetings through the month as long as proper procedures are followed as stipulated in the Act. This includes the requirement that all regular meetings be listed in advance according to calendar date for an entire year. This list must be approved by the board and filed with the County Clerk no later than December 15. The Act also requires that meeting notices and agendas be posted in advance for regular and special meetings.

## **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:**

**Robert’s 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:**

**Robert’s 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 restates it and the board votes on it first.

If there is a motion to amend the main motion, the Chairman restates 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 cast 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.

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# Appendix A

## Using the Oklahoma Statutes

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### The Oklahoma Statutes Online

The Oklahoma Statutes can be accessed online through the [Oklahoma Supreme Court Network \(OSCN\)](#). Once the site comes up, click on the navy-blue bar at the top of the page that says “Legal Research.” Then click on “[Statutes](#).” When the list of statute titles appears, click on “expand” at the right-hand side of the title listing. After the title sections appear, click on the section needed. These copies of the statutes have all the information found in the statute books plus historical information and court case data. They are updated once each year in August.

19 O.S. § 215.5

#### NOTE:

**For any questions on how to interpret a statute or law, the County Clerk should request legal advice from the District Attorney’s office.**

### The Oklahoma Statutes

The Oklahoma Statutes are made up of statutes, supplements, and session laws.

All the laws enacted, amended, and repealed since statehood comprise a multi-volume set published every ten years. For example, the Oklahoma Statutes, 2001, contains all the laws passed from statehood up to

and including the 2001 legislative session.

## The Supplements

Each year, legislators publish a Supplement containing all the laws enacted, amended, or repealed since the Oklahoma Statutes were last published. Therefore, a full reading of the law would require the reader to consult the Oklahoma Statutes and the latest Supplement.

## Session Laws Citations

Following each session of the state legislature, all laws enacted in that session are published as the Oklahoma Session Laws for that year.

In the interim between the time legislators pass the laws and the time they publish the Annual Supplement to the statutes, the Oklahoma Session Laws are the only reference available for the new laws. In order to find a law, either the date of passage or the number of the Bill is needed, as the Session Laws index lists laws both chronologically and by number.

## Index

The last volume of the Oklahoma Statutes has two parts. The first part is an alphabetical index of topics found in the previous volumes. The second part presents tables showing where the laws from former revisions and compilations appear in the most recent compilation.

## Alphabetical Index

The index to the statutes is organized by major topics. Following each major topic heading is an alphabetical list of subentries to the major topic. Each subentry may be further subdivided as well. Following each subentry is the Title and section where it can be found. For example, to find the laws addressing fees charged by court clerks, locate the major topic heading "Court Clerk", and search the alphabetical list under the heading for "Fees."

This particular example appears in the index in the following manner:

### COURT CLERKS

Fees, 28§31, 151 et. seq.

Alimony without divorce, 28§152

Conveyances, 28§32

Divorce Actions, 28§152

Therefore, statutes addressing fees are in Title 28, Section 31 and Section 151 and the following sections (et.

seq. means "and following").

Other notations following a concept listing are:

- generally, this index means the subentry is a major topic
- elsewhere in the index
- *ante* means the concept is listed prior to that listing under the same topic heading
- *post* means the concept is listed after that concept listing under the same
- topic heading

## Tables

The tables in the index help locate a statute only the session law date and number are known. For example, to find the location of the session law "laws 1970, C. 110§1" in the Oklahoma Statutes, 1991, locate the table for "laws 1970" under the major heading "session laws 1931-1991." The table reads as follows:

### *Laws 1970*

Chapter	Section	Title	Section
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:

<u>Title</u>	<u>Page</u>
1. Abstracting	187
2. Agriculture	192
3. Aircraft & 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 which pertain to the major topic of the Title. Chapters are further divided into sections. Instead of starting over with one at every new chapter, sections are numbered continuously throughout each Title, so that only the Title and section number need be known. The chapter number is unnecessary.

At the beginning of each Title, a listing of the chapter headings and section numbers can be found. Thus, Title 19, *Counties and County Officers*, is subdivided in the following manner:

Chapter	Section
1. Status and Powers of Counties	1
2. Creation and Alteration of Counties	11
3. Assets and Liabilities Among	61

At the beginning of each chapter is a complete list of topics covered in that chapter and sections where topics are found. For example, Title 19, Chapter 1, begins as follows:

### Chapter 1: Status and Powers of Counties

#### Section

1. Powers in General
2. Property of County
3. Powers of County Exercised by Board of County Commissioners

The symbol designating a section in the statutes is §. Therefore, Title 19, of the 2001 Oklahoma Statutes, section 116 is written 19 O.S. §116. Statutes from the 2001 volumes usually do not have a date indication. If the law has been changed or a new law has been passed, references from the Supplements are written 19 O.S. 2007, §116 to show that the law must be looked up in the 2007 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.

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# Appendix B

## Related Sources, Addresses, and Phone Numbers

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### **Association of County Commissioners of Oklahoma (ACCO)**

429 N. E. 50th

Oklahoma City, Oklahoma 73105

405-524-3200

800-982-6212

Fax: 405-524-3700

<http://www.okacco.com>

### **Publications Available:**

Employment Policies and Procedures Handbook for County Elected Officials ACCO

Fire and Safety Manual

**Commission on County Government Personnel Education and Training  
County Training Program**

313 Ag Hall  
Oklahoma State University  
Stillwater, OK 74078-8088  
405-744-6160  
Fax: 405-744-8210  
[ctp@okstate.edu](mailto:ctp@okstate.edu)  
<http://agecon.okstate.edu/ctp>

**Publications Available:**

Handbook for County Clerks of Oklahoma  
Handbook for County Commissioners of Oklahoma  
County Equalization Board Handbook  
The Purchasing Handbook for Oklahoma Counties  
The Handbook for County Treasurers of Oklahoma  
The Handbook for the County Assessors of Oklahoma

All handbooks provided by the County Training Program are available online at <http://agecon.okstate.edu/ctp>

**Oklahoma Management and Enterprise Services**

**Central Purchasing Division**

Will Rogers Office Building  
2401 North Lincoln, Room 206  
P.O. Box 528803  
Oklahoma City, OK 73105  
405-521-2141(option 3)  
<https://oklahoma.gov/omes.html>

**Government Finance Officers Association (GFOA)**

203 N. LaSalle Street, Suite 2700  
Chicago, IL 60601-1210  
312-977-9700  
Fax: 312-977-4806 or 312-977-9083  
eFax: 312-284-1224  
660 N. Capitol Street, N.W., Suite 410  
Washington, D.C. 20001

202-393-8020  
Fax: 202-393-0780  
<https://www.gfoa.org>

**Oklahoma Cooperative Extension Service  
Division of Agricultural Sciences and Natural Resources**

Department of Agricultural Economics  
313 Agricultural Hall  
Oklahoma State University 74078-6026  
405-744-6160  
Fax: 405-744-8210  
<https://extension.okstate.edu>

**Publications Available:**

County Financial Statement Handbook OSU  
Extension Fact Sheets

**Oklahoma Department of Libraries**

200 N.E. 18th Street  
Oklahoma City, Oklahoma 73105  
405-521-2502  
Fax: 405-525-7804  
<https://libraries.ok.gov>

**Publications Available:**

Directory of Oklahoma (published every two years)  
Oklahoma state agencies, boards, commissions, courts,  
institutions, legislatures, and officers

**Oklahoma Department of Transportation**

200 N.E. 21st Street  
Oklahoma City, Oklahoma 73105  
Local Government Division  
405-521-2553  
<https://oklahoma.gov/odot.html>

**Oklahoma Insurance Commission**

400 NE 50<sup>th</sup> Street  
Oklahoma City, OK 73105  
P.O. Box 53408  
Oklahoma City, OK 73105  
405-521-2828  
800-522-0071  
Fax: 405-521-6635  
<https://www.oid.ok.gov/>

**Oklahoma Press Service, Inc.**

An affiliate of the Oklahoma Press Association  
3601 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73105  
888-815-2672 (In Oklahoma)  
405-499-0020  
<https://okpress.com>

**Publications Available:**

Oklahoma Open Meeting & Open Records Book

**Oklahoma Public Employees Retirement System (OPERS)**

5400 N. Grand Boulevard, Suite 400  
Oklahoma City, OK 73112-5625  
P.O. Box 53007  
Oklahoma City, Oklahoma 73152-3007  
800-733-9008  
405-858-6737  
Fax: 405-848-5946  
<https://www.opers.ok.gov>

**Publications Available:**

Oklahoma Public Employees Retirement Handbook

**Office of the Oklahoma State Auditor and Inspector (SA&I)**

2300 N. Lincoln Blvd, Room 123 State Capitol

Oklahoma City, Oklahoma 73105

405-521-3495

Fax: 405-521-3426

<https://www.sai.ok.gov/>

**Publications Available:**

County Government Chart of Accounts

County Clerk and County Treasurer Forms and Purchasing Forms

**Oklahoma State Department of Health**

123 Robert S. Kerr Ave., Suite 1702

Oklahoma City, Oklahoma 73102-6406

800-522-0203

405-426-8000

Fax: 405-271-3431

<https://oklahoma.gov/health.html>

**Oklahoma Tax Commission**

300 N. Broadway Ave.

Oklahoma City, OK 73102

Ad Valorem Division

405-319-8200

Fax: 405-521-0166

<https://oklahoma.gov/tax.html>

**Publications Available:**

State payments to governments – from Public Information Office State tax

collections – from Public Information Office

**Secretary of State  
State of Oklahoma**

421 NW 13<sup>th</sup> St., #210  
Oklahoma City, Oklahoma 73103  
405-521-3912  
Fax: 405-521-3771  
<https://www.sos.ok.gov/>

**State Election Board**

2300 N. Lincoln Boulevard, Room G28,  
State Capitol Building  
Oklahoma City, OK 73105  
P.O. Box 53156  
Oklahoma City, Oklahoma 73152  
405-521-2391  
Fax: 405-521-6457  
<https://oklahoma.gov/elections.html>

**Publications Available:**

Roster, state and county officers and elections returns