



COUNTY TRAINING PROGRAM
OSU Extension

Commission on County Government Personnel Education and Training

August 13, 2025

Agenda

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April 1, 2025

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Financial Report FY25

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COUNTY TRAINING PROGRAM

OSU Extension

AGENDA

August 13, 2025

**Commission on County Government Personnel
Education and Training**

Agenda

**Wednesday, August 13, 2025
1:30 p.m., Association of County Commissioners**

- | | | |
|-------|--|-----------------------------|
| I. | Introduction of Commission Members and Guests | Chair |
| II. | Approval of Agenda | Chair |
| III. | Minutes from April 1, 2025, for Approval | Chair |
| IV. | Program Leaders Comments | Gary Snyder and Jean Hinkle |
| V. | CTP FY 2025 Activity and Financial Report | Jean Hinkle |
| VI. | CTP Proposed Activities, FY 2026 for Approval | Jean Hinkle |
| VII. | CTP Proposed Budget, FY 2026 for Approval | Jean Hinkle |
| VIII. | Legislative Update | Jean Hinkle |
| IX. | Welcome/Introductions | Gary Snyder |
| X. | Assessor Training & Accreditation Program (ATAP) | Gary Snyder |
| | • Minutes | |
| | • Update | |
| XI. | Legislation Update | Gary Snyder |
| XII. | County Assessor Accreditation Courses | Gary Snyder |
| | • Course Statistics | |
| | • Course Schedule | |
| | • CEU Hours | |
| | • Accreditation Policy | |
| XIII. | Courses (New/Revised) | Gary Snyder |
| | • County Board of Equalization | |
| | • Data Collection Classes | |
| | • Regional Workshops | |

- | | |
|--|-------------|
| XIV. CAMA Project | Gary Snyder |
| XV. Budgets | Gary Snyder |
| • FY25 | |
| • FY26 | |
| XVI. Other Business | Chair |
| XVII. Audience Comments | Chair |
| XVIII. Proposed Meetings for Calendar Year 2026 for Approval | |
| February 11, 2026, Stillwater | |
| August 12, 2026, Oklahoma City | |
| XIX. Adjourn | |



COUNTY TRAINING PROGRAM

OSU Extension

MINUTES

April 1, 2025

Meeting Minutes
Commission on County Government Personnel Education and Training
Tuesday, April 1, 2025, 1:30 PM
Center for Local Government Technology, Conference Room,
1201 S Innovation Dr, Stillwater, OK 74074.

The meeting was called to order at 1:30 p.m. by Dr. Damona Doye, Associate Vice President, Oklahoma Cooperative Extension Service.

Introduction of the Commission Members and Guests:

Dr. Damona Doye	Designated representative for Interim President, Oklahoma State University, Jim Hess
Kelly Miller	Designated representative for Chair, Oklahoma Tax Commission, Shelly Paulk
Renee Ellis	County Officers and Deputies Association of Oklahoma (CODA), President
Nancy Grantham	Designated representative for Cindy Byrd, State Auditor and Inspector's Office
Amber Mitchell	Designated representative for Executive Director, Oklahoma Department of Transportation, Tim Gatz

Guests:

Dr. Jason Warren	Assistant Director and State Program Leader for Agriculture, Natural Resources, and Community Economic Development
Jean Hinkle	Director, County Training Program, Oklahoma Cooperative Extension Service, OSU
Gary Snyder	Director, Center for Local Government Technology, OSU
Kera Don Skidmore	Assistant Director, Center for Local Government Technology
Brad Raven	County Training Program
Majenta Harper	County Training Program
Jendi Mapitigama	County Training Program
Melissa Kueter	Executive Director, County Officers and Deputies Association of Oklahoma (CODA)
Mandy Lowry	ACT Data Scout
Carrie Ross	Carter County Assessor and Member of Oklahoma Assessor Association Board
Doug Warr	Cleveland County Assessor and President of Oklahoma Assessor Association
Jennifer McCormick	Dewey County Assessor and Member of the Oklahoma Assessor Association

Approval of the agenda:

Motion: Nancy Grantham; Second: Kelly Miller

Vote: Approved

Approval of August 14, 2024, Meeting Minutes:

Motion: Nancy Grantham; Second: Kelly Miller

Vote: Approved

Program Leader Comments:

Gary Snyder, Director of CLGT, took a moment to welcome the commission members to the new facility. Jean Hinkle, Director of CTP, also made preliminary remarks.

OSU County Government Training Program (CTP) Report**First Half of FY24-25 Certification Classes**

Ninety certification classes were proposed for the 24-25 fiscal year and forty-four were presented between July 1, 2024, and December 31, 2024. The number of individuals participating this half year was 1,069. Total attendance was 1,962 in both classes and workshops. CTP continues to offer Zoom, online, and in-person classes. All seventy-seven counties were represented in our classes.

Ms. Hinkle stated that the CTP team is working on increasing attendance with the assessors and sheriffs at classes, noting that Local Government Specialist Brad Raven and Jean Hinkle presented a class at the New Sheriff Orientation and had a lot of questions about the County Training Program. Jean also stated that she has seen an increase in the number of assessors that have been taking CTP classes.

Digital Publications

The 2024 updates of the *Handbook for County Treasurers of Oklahoma*, *Handbook for County Commissioners of Oklahoma*, *Handbook for County Clerks of Oklahoma*, *Handbook for County Court Clerks of Oklahoma*, and the *Purchasing Handbook for Oklahoma Counties* have been posted to the website.

The 2022 update for the *Handbook for County Sheriffs of Oklahoma* is also available on our website.

The County Training Program Facebook page has maintained a steady following of 705 followers with 4,000 view/month. The “Frequently Asked Questions” were updated by our specialists to ensure the relevancy of the information and the statute references.

Ms. Hinkle noted that the Abstract of County Government General, Highway, and Special Revenue Funds FY23 has been completed and published on the CTP website. The County Sales, Use, and Lodging Tax Summary FY23 and The Oklahoma Ad Valorem Mill Levies FY23 reports have been started.

Technical Assistance

CTP staff logged 635 inquiries from July through December. That is higher than the first half of FY24, which totaled 344. Responses are made to all inquiries, sometimes after consulting with other

resources such as the State Auditor's staff.

Other Activities

In the first half of FY25, the Financial Handbook for EMS Districts was finalized and is currently moving through the OSU accessibility requirements. The handbook may end up being linked to the SA&I website for less hassle. The County Training Program also moved offices in August allowing staff to have their own offices. CTP did not move out of Legacy Hall (renamed this after the construction of the new Ag Hall).

Gloria Harmon, CTP Technical Writer, continued to write short newsletter contributions to the ACCO newsletter in the fall. Majenta Harper is updating and producing several videos such as "How to Log into a Canvas Class," "Certifying Mill Levies," and "Chart of Accounts."

The County Training Program does a class evaluation at the end of every class. A QR code was implemented to save the costs of printing, as well as for the ease of the digital record retention of every response. The QR code also increased the response rate to 361 responses out of the 520 that were registered for classes.

Staff Changes

Arin Karbs was hired in January as the Senior Administrative Support Specialist who will oversee student workers on entering and maintaining the database. The Director of the County Training Program interviews were held in January and Jean Hinkle was selected as the Director. Ms. Hinkle had previously held the Interim Program Manager position since the retirement of Dr. Notie Lansford in November 2023.

Nancy Grantham asked if the Excise Board Training could be taken at any time. Ms. Hinkle answered that excise board members can take the online class and receive 6-hours of credit for the initial training. There is also a Zoom class option that consists of two 3-hour classes. CTP also has several online class options, as well as in-person classes, that excise board members can take for their continuing education. At the close of 2024, there were three excise board members that had not completed the required statutory training.

Financial Report

Ms. Hinkle discussed the financial report under tab four of the report. Ms. Hinkle stated that, at the August meeting, Auditor Byrd asked for the financials to be presented out of the OSU financial system (Banner). At the time, Ms. Hinkle felt that to be an easy request; however, Ms. Hinkle found over the last six months that Banner was more difficult than anticipated. Ms. Hinkle stated she does have the Banner financials, but they are not in a balance sheet, and they display every expense and revenue check deposited.

Ms. Hinkle stated that the FY25 Budget was approved for \$1,366,000. **Salary and Benefits** have a current total expense of \$342,739. **Documentary Stamps** currently collected in the amount of \$392,160. **Registration Fee Account Revenue** is \$54,433. The Doc Stamp and Registration Fee Revenue was budgeted at \$640,000 and \$140,000, respectively. Ms. Hinkle noted that the registration fee revenue is slightly below 50% of the approved budget for the registration fees.

Total expenditures at mid-year are \$428,739 or 30% of the budget. Professional services indicated contract trainers and had \$13,379 in expenses. CTP has twenty-two personnel in various capacities, either full-time, part-time, permanent, or contract, and six student workers that fall into the salaries and benefits. At the beginning of the fiscal year, computers and other office equipment were replaced in the amount of \$6,805.03.

Planned Activities, Second Half FY 2025

Certification Classes and Credit Hour Workshops

Ms. Hinkle stated that CTP is planning to teach 57 classes out of the 90 proposed for the year. Ms. Hinkle estimated that CTP will teach more than 57 in the spring semester, which will put the year's class total at about 101 classes. Local Government Specialists Brad Raven and Majenta Harper have partnered with OSU Extension to teach a number of workshops on the Duties of Commissioners, OSU Extension, and Fair Board.

Gloria Harmon, CTP Technical Writer, is developing a three-hour course on grant writing, and is scheduled to teach it at Southeast CODA in May.

CTP continues to expand the online class offerings. Darla Hisey and Joan York are working on an online Inventory Tracking and Disposal class with the anticipation of being completed by the end of this calendar year.

Brad Raven, Local Government Specialist, will continue to track and update the CTP team on legislation that is moving through the legislative process and how that might impact our counties.

Sunilyn Hertt, Local Government Specialist, has presented quarterly training to the CTP team on class facilitation and instructional design.

Program Report, Center for Local Government Technology

CLGT/ATAP Update

Gary Snyder gave the following update:

Title 68 § 2816 defines the Assessor Accreditation program, computer support to county assessors including software and technical assistance, the development of training materials, and tracking of the status of all required to achieve accreditation. This statute identifies a three (3) way partnership between the Oklahoma Tax Commission (OTC), the County Assessors Association of Oklahoma (CAAO), and the Center for Local Government Technology (CLGT). Effective July 1, 2019, this statute also defines a two (2) way partnership of the CLGT and the CAAO, to provide, administer, train, and implement a computer-assisted mass appraisal system (CAMA)

Title 68 § 2862, Oklahoma Statutes

Defines the responsibilities of the CLGT to provide initial training for County Equalization Board members and for continuing education training as well. CLGT created a three-hour Zoom to meet that three-hour obligation.

2021 Legislation SB 483 and SB507

Legislation was introduced and approved in 2021 to require each new board of equalization member to complete initial training within 12 months of appointment and each board member to attend a 3-hour continuing education course provided by CLGT each year. Failure to comply shall result in forfeiture of office. There were eight equalization board members that failed to meet the training compliance requirement in 2023.

2022 Legislation HB 2627 and HB 3901

Both made some changes to the appeals processes and the changes are updated in the course materials where appropriate for assessors and board of equalization members.

HB 3372, effective date of July 1, 2019, changes the responsibilities of the center. Before this date, CLGT's primary functions were the accreditation program and the support of county assessors. July 1, 2019, created new responsibilities and functions for the center. We now have assumed the duties previously performed by the Oklahoma Tax Commission's (OTC) Ad Valorem Division of providing, supporting, and training of the CAMA System, known as the Radiant System. We continue to support and provide training on the Assessment Administration (AA) system for counties not converted to a new CAMA system. The International Association of Assessing Officers (IAAO) defines CAMA (computer-assisted mass appraisal) as a process of appraising property that incorporates computer-supported statistical analyses such as multiple regression analysis procedures to assist the appraiser in estimating value.

Previous years look much different in terms of responsibilities, requirements, and budgets when compared to FY2024. There are 69 counties using the CAMA system.

Courses

All CLGT courses for this period have either been offered via Zoom or a combination of in-person with a simultaneous virtual format via Zoom. The equalization board (BOE) courses define the duties of the members dealing with property valuation appeals and equalization of the property

assessments of each county. BOE classes scheduled in the next few months are conducted in-person for new members requiring the initial training and a virtual version for those members needing the 3 hours of continuing education.

The Data Collection of Commercial Property has been developed and was presented eight (8) times. This course is in high demand due to the implementation of the LandMark CAMA system. Staff members are constantly making county visits offering assistance and training on appraisal and the LandMark CAMA system. These courses are in high demand due to the implementation of the LandMark CAMA system and accurate data collection seems to be a performance audit concern.

Personnel

The Assessor Training and Accreditation Program currently has three (3) full-time instructors devoting their time to this program. Kera Don Skidmore, an instructor, is serving as Interim ATPA Manager and was recently named Assistant CLGT Director. Kera Don Skidmore, Karen Tadych, and Gary Snyder are working in the accreditation program and all three have achieved professional designations from the International Association of Assessing Officers (IAAO).

CAMA personnel are also developing regional training modules and short Zoom presentations on using the LandMark system. The CAMA personnel presented various topics at the OTC Annual Valuation Conference and presented a full day of training prior to the Assessor's Fall Conference with 141 people attending.

CLGT staff participated in the OTC Annual Valuation Education Conference and the Assessor's Fall Conference, and both were in-person events this year. Both conferences were well attended with 457 attending the OTC Conference and 270 attending the fall conference.

County assessors make up 89.3% of the class demographics in the thirty-two classes taught. Eighty-three (83) initial accreditations were issued for completion of Units I & II within 18 months. Ninety-eight (98) advanced accreditations were issued. In FY25, 905 students logged 11,914 student hours in coursework. All counties except Johnston and Marshall participated in the classes.

CAMA Project

By the end of FY21, a total of fifty-three counties were converted to the LandMark CAMA System. For the mid-year term of FY25, a total of sixty-nine counties are utilizing the LandMark system (this includes the FY21 counties). Training for converted counties continues on a daily basis by the CAMA staff. We currently have fourteen (14) personnel working on the CAMA project. All converted counties will generate property values using the LandMark system for January 2024.

CAMA staff in cooperation with OTC staff are currently working with twelve counties who have been identified as non-compliant in the ratio study or performance audit.

FY2024 Budget Midyear

Table 6 Budget FY24 midyear was presented by Gary Snyder.

CLGT's minimum deposit of funds for FY24 will be \$5,310,000 annually, \$442,500 monthly, which equates to 88.5% of the \$500,000 monthly deposit of documentary stamps to the County Government

Education-Technical Revolving Fund. Three percent of the remaining funds from documentary stamp collections are estimated at \$400,000.

Table 6:

Budget item 4a, software license costs for CAMA Cost Tables for both Radiant and LandMark systems and the annual license fee for the Radiant CAMA system. Budget item 4b, software license costs for remote access for support to counties and project management software licenses. Budget item 4c, is the annual license fee and the training costs for the second year implementing the LandMark system. Budget item 5 is for computer hardware for CLGT staff, servers, and computer lab equipment. Budget item 6a is travel for CLGT staff for classroom training purposes, and staff travel to county offices for training on appraisal and CAMA systems.

The salaries account for \$681,593 thus far in FY25. This is 37.1% spent on the budget of \$1,835,000. FY25 CLGT Doc Stamp receipts total \$2,964,218. Previous FY (FY24) carryover totaled \$4,345,324, expenditures halfway for FY25 total \$2,340,909 leaving a fund balance as of December 31, 2024, of \$4,968,634.

Doug Warr, Cleveland County Assessor and President of the Oklahoma Assessor Association thanked both CLGT's Gary Snyder and CTP's Jean Hinkle and all of their staff for training all officer groups. All instructors are qualified and have a background in the material they are teaching.

The next meeting will be held at 1:30 p.m., August 13, 2025, at the Association of County Commissioners (ACCO) building

Motion to Adjourn: Nancy Grantham; Second: Kelly Miller
Vote: Approved

Adjournment 2:40P.M.



COUNTY TRAINING PROGRAM

OSU Extension

CTP Activities Report FY 25

County Training Program Activity and Financial Report

July 1, 2024 – June 30, 2025

Executive Summary

The County Government Personnel Training Program (CTP), administered by the Oklahoma Cooperative Extension Service (OCES) with oversight by the Commission on County Government Personnel Education and Training, had a productive Fiscal Year 2025.

This report is divided into five sections: **Certification Programs, Digital Publications, Technical Assistance, Other Activities, and Financial Report.** These efforts are assisted by the county officer associations, particularly the advisory boards of each association, as well as state agencies. All statutes pertaining to the Commission and the related training activities of OCES are provided in the last section of this report under Appendix- Relevant Statutes.

Certification Programs

The following tables describe our accreditation and certificate programs.

Table 1: Certification Classes Proposed and Presented, FY 2025.

Table 2: Total Participation by County in Certification Courses

Table 3. Attendance and Total Individual Participants by Officer Group, FY 2020-2025.

Table 4: Workshops and Other Trainings for Discretionary Hours, FY 2025.

Table 5, Part B: Attendance at Workshops and Discretionary Hour Classes by Officer Group, FY 2020-2025

Table 5. Part C: Total Attendance: All Classes, Workshops, and Other Discretionary Hour Classes, FY 2020-2025

Table 6. Certifications Earned and Awarded by Office and Level, FY 2025

Table 7. Certifications Earned and Awarded by Office and Level, FY 2020-2025

Table 8. Certification Classes Planned for FY 2026

Figure 1: Map of Class Locations, FY 2025

Activities Report
County Training Program
July 1, 2024 – June 30, 2025

The County Government Personnel Training Program (CTP), administered by OCES with oversight by the Commission on County Government Personnel Education and Training, advanced our program to better serve Oklahoma counties this fiscal year. Several classes were held via Zoom and online classes continue to be developed. Attendance for the year was high, and CTP completed the planned activities. This activities report is divided into five sections: Certification Programs, Handbooks, Technical Assistance, Other Activities, and Financial Report. Our efforts are assisted through interaction with government agencies and the county officer associations, particularly the advisory boards of each association.

Certification Programs

Ninety-one certification classes were proposed, and ninety-nine classes were presented during the 2025 fiscal year (Table 1). The majority of the classes were presented in-person with several offered over Zoom and 6 offered as online, web-based courses. Introduction to Purchasing was provided both in-person and online. Excise Board Training Part 1 & 2 was provided via Zoom and online. Communication Skills, Court Clerk Civil and Criminal Appeals, Legislative Process, Public Communication, Supervisory Skills, and Tax Sales were offered in addition to the proposed due to demand.

Table 1. Certification Classes Proposed & Presented, FY 2025

	Proposed	Presented
Course Name	FY 2025	FY 2025
A Practical Guide to Parliamentary - online	1	1
Basic Accounting 1 - Intro	3	3
Basic Accounting 2	3	3
Basic Computer Skills - online	1	1
Basic Finance	1	1
Basic Mapping	1	1
Budget Process 1 - Intro	2	2
Budget Process 2	2	2
Cash Flow Mgmt.	1	1
Commissioner Duties Review 1	2	2
Communication Skills	2	3
Councils, Commissions, Boards, and Trusts	1	2
County Clerk Duties Review 1	1	1
County Clerk Duties Review 2	1	1
Court Clerk Bail Bonds/Forfeiture	1	1
Court Clerk Civil and Criminal Appeals	1	2
Court Clerk Confidentiality of Records	1	1
Court Clerk Destruction of Records	1	1
Court Clerk Duties Review 1	2	2
Court Clerk Duties Review 2	1	1
Court Clerk Juvenile Procedures	1	1

Table 1. Certification Classes Proposed & Presented, FY 2025 (Continued)

	Proposed	Presented
Course Name	FY 2025	FY 2025
Court Clerk New Officer or Refresher Course	1	1
Court Clerk Reports and Forms	1	1
Customer Service	2	2
Economic Development - Role of Local Officials	1	0
Effective Work Skills	2	2
Excise Board Training - online	1	1
Excise Board Training (pts 1 & 2)	3	3
Fundamentals of Administration	2	2
Grant Writing Basics	1	1
Intro to Purchasing Procedures - In Person	2	3
Intro to Purchasing Procedures - online	1	1
Inventory Tracking & Disposal	2	2
Investments and Collateral	1	1
Land Records	2	2
Legislative Process	2	3
Managing in an At-Will Organization	2	2
Navigating Payroll Procedures and Employment Law	1	1
Open Meetings	4	4
Open Records (Public's Right to Know)	3	3
Overview of County Government	2	3
Public Communication	1	2
Purchase-Card Training - online	1	1
Purchasing Procedures 1	3	3
Purchasing Procedures 2	3	3
Sheriff Duties Review	1	0
Statute Reference	2	2
Supervisory Skills 1	3	4
Supervisory Skills 2	2	2
Supervisory Skills 3	2	2
Tax Roll Corrections	1	1
Tax Sales	1	3
Tax Warrants (personal property)	1	1
Treasurer Duties Review 1	1	1
Treasurer Duties Review 2	1	1
Understanding the Whole of County Gov't - In Person	1	1
Understanding the Whole of County Gov't - online	1	1
TOTAL	91	99

Total Participation by County in Certification Courses

Attendees from all 77 counties are represented in Table 2. The “Ind” or Individual column represents the number of individuals who attended courses. The “Total” column is the number of individuals who attended multiple courses. In FY25, there were 1,538 individuals who attended multiple courses for a total attendance of 3,880.

Table 2. Total Participation by County in Certification Courses

<u>County</u>	<u>Ind.</u>	<u>Total</u>	<u>County</u>	<u>Ind.</u>	<u>Total</u>	<u>County</u>	<u>Ind.</u>	<u>Total</u>
Adair	13	41	Grant	14	64	Nowata	12	25
Alfalfa	12	30	Greer	12	39	Okfuskee	8	14
Atoka	16	25	Harmon	9	18	Oklahoma	32	54
Beaver	14	27	Harper	15	34	Okmulgee	23	58
Beckham	7	26	Haskell	13	73	Osage	24	151
Blaine	24	50	Hughes	11	18	Ottawa	3	5
Bryan	19	37	Jackson	13	25	Pawnee	12	46
Caddo	14	33	Jefferson	9	33	Payne	32	78
Canadian	43	120	Johnston	12	26	Pittsburg	29	92
Carter	37	105	Kay	17	33	Pontotoc	24	73
Cherokee	17	41	Kingfisher	19	61	Pottawatomie	20	44
Choctaw	7	12	Kiowa	12	16	Pushmataha	12	24
Cimarron	7	12	Latimer	7	12	Roger Mills	10	31
Cleveland	62	143	Le Flore	16	20	Rogers	26	49
Coal	18	66	Lincoln	31	90	Seminole	18	64
Comanche	7	11	Logan	8	13	Sequoyah	20	72
Cotton	13	28	Love	18	44	Stephens	34	78
Craig	13	28	Major	22	65	Texas	25	75
Creek	16	54	Marshall	11	24	Tillman	9	16
Custer	11	13	Mayes	27	90	Tulsa	61	181
Delaware	21	54	McClain	11	18	Wagoner	14	34
Dewey	9	13	McCurtain	50	114	Washington	14	25
Ellis	13	23	McIntosh	16	60	Washita	19	63
Garfield	21	36	Murray	23	57	Woods	16	37
Garvin	6	13	Muskogee	18	19	Woodward	15	17
Grady	32	147	Noble	21	64	Other	119	156
						Total	1,538	3,880

Attendance and Total Individual Participants by Officer Group, FY 2020-2025

Table 3, Part A displays the overall attendance (nose count) by officer group in CTP certification courses. Total attendance was down from FY24 by 63 in CTP certification courses.

The second chart is the number of individuals attending by officer group. The number of individuals increased in FY25 over FY24 by 201.

Table 3. Attendance and Total Individual Participants, FY 2020-2025

Part A: Attendance (nose count), CTP Certification Courses						
Officer Group	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>
Assessors	150	186	218	117	107	88
Commissioners	494	307	250	706	501	599
County Clerks	716	755	1,263	1,042	967	1,017
Court Clerks	697	305	785	671	1,103	777
Sheriffs	56	112	64	48	53	65
Treasurers	696	474	717	805	844	858
Excise Board	-	-	87	197	179	150
Others	260	266	59	123	189	326
Total	3,069	2,405	3,443	3,709	3,943	3,880

Individuals Attending CTP Certification Courses						
Officer Group	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>
Assessors	82	68	80	78	67	60
Commissioners	247	121	131	285	182	221
County Clerks	255	215	311	308	342	310
Court Clerks	216	97	258	209	227	291
Sheriffs	33	36	34	23	32	43
Treasurers	218	161	256	258	255	273
Excise Board	0	0	58	133	138	123
Others	175	155	39	64	94	217
Total	1,226	853	1,167	1,358	1,337	1,538

Workshops and Other Trainings for Discretionary Hours, FY 2025

Table 4. Workshops and Other Trainings for Discretionary Hours, FY 2025 represents attendance at workshops and shorter training courses for discretionary credit hours. The lines in gray are workshops presented by the CTP instructors. Of the twenty-four workshops and other training courses, CTP taught eleven. These include ACCO New Officer Orientation, New Sheriff Orientation, Court Clerk - Bookkeeping, and Duties of Commissioners, OSU Extension, and Fair Boards. Thirteen courses were provided by non-CTP instructors for discretionary hours. These include Cybersecurity Risks and Threats Facing Oklahoma, Kellpro, Service Oklahoma, and Tom Martin Consulting. The total attendance for these workshops was 1,885.

Table 4. Workshops and Other Trainings for Discretionary Hours, FY 2025

1	ACCO - New Officer Orientation **	115
2	Adapting & Innovating Together	87
3	Chart of Accounts/Estimate of Needs/Financial Statements - Treasurer School	28
4	Court Clerk School - Bookkeeping	113
5	Cybersecurity Risks and Threats Facing Oklahoma - CODA	139
6	District Attorney Council Annual Summer Conference	40
7	Duties of Commissioners, OSU Extension & Fairboard - ACCO	110
8	Duties of Commissioners, OSU Extension & Fairboard - NE District Extension & Zoom	80
9	Fair Board Training - Counties*	92
10	Kellpro - 2024 Kelli Justice System	179
11	Kellpro - 2024 KIT Fall Class	109
12	Kellpro - 2024 KPO Class	71
13	Kellpro - 2024 KRS Class	63
14	Kellpro - KJS Fall School	76
15	Kellpro - KRS Fall School	36
16	Service Oklahoma District Court Clerks Training	64
17	Sheriff Association - New Sheriff Orientation - Overview of County Government	34
18	Sheriff's Administrative Assistant Academy	2
19	The Power Chord of Culture - County Clerk School	111
20	TM Consulting - NE District Treasurer's	37
21	TM Consulting - NW District - Treasurer's	38
22	TM Consulting - SE District Treasurer's	38
23	TM Consulting - Treasurer Conference	108
24	Welcome to the Jungle Employee Issues - County Clerk School	115
		1,885
	* Fair board training - Latimer (12), Adair (10), Major (16), Alfalfa (9), McIntosh (10), Noble with 4 other counties (35)	
	**Commissioner's (43), Clerk's (16), Treasurer's (2), Court Clerk's (15), Sheriff's (34), Assessor's (5)	
	Highlighted Gray - Taught by CTP	

Attendance at Workshops and Discretionary Hour Classes by Officer Group

The chart below is the attendance at workshops and discretionary hour classes by officer group where 1,885 individuals attended. There were 398 more individuals attending workshops in FY25 than FY24. The county clerks, court clerks, and treasurers continue to have a strong attendance.

Table 5. Part B: Attendance at Workshops and Discretionary Hour Classes by Officer Group, FY 2020-2025

Part B: Attendance at Workshops and Discretionary Hour Classes						
Officer Group	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>
Assessors	3	2	5	0	0	5
Commissioners	20	14	14	0	6	43
County Clerks	29	22	30	182	255	329
Court Clerks	7	2	4	294	924	726
Sheriffs	5	3	7	14	23	70
Treasurers	10	10	8	415	134	251
Others*	118	2	36	78	145	461
Total	192	55	104	983	1,487	1,885

Table 5. Part C: Total Attendance: All Classes, Workshops, and Other Discretionary Hour Classes

For FY25, total attendance continues to increase year after year with this year's attendance at 5,765. This is 335, higher than last year's attendance. This year there was a 5.8% increase. The excise board classes started tracking in FY22 due to the new training requirement legislation.

Table 5. Part C: Total Attendance: All Classes, Workshops, and Other Discretionary Hour Classes

Part C: Total Attendance: All Classes, Workshops and Discretionary Hour Classes**							
Officer Group	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	
Assessors	153	188	223	117	107	93	
Commissioners	514	321	264	706	507	642	
County Clerks	745	777	1293	1224	1222	1346	
Court Clerks	704	307	789	965	2027	1503	
Sheriffs	61	115	71	62	76	135	
Treasurers	706	484	725	1220	978	1109	
Excise Board	0	0	87	197	179	150	
Others	378	268	95	201	334	787	
Total	3,261	2,460	3,547	4,692	5,430	5,765	
*"Other" may contain officer's not identifiable							
**Combines Part A and B							

Certifications Earned and Awarded by Office and Level, FY 2025

Table 6 shows county government personnel, by office and level, who earned certificates during fiscal year 2025. One hundred and forty-eight certificates were presented. Sixty-five were Basic certifications, 43 were Advanced I certifications, and 40 were Advanced II certifications. It is important to note that Advanced I and Advanced II certifications only apply to commissioners, county clerks, and treasurers.

Table 6. Certifications Earned and Awarded by Office and Level, FY 2025

OFFICE	BASIC	ADVANCED I	ADVANCED 2	CERTIFICATES AWARDED
Assessors	2	---	---	2
Commissioners	6	7	6	19
County Clerks	15	12	9	36
Court Clerks	21	---	---	21
Sheriffs	0	---	---	0
Treasurers	21	24	25	70
Total	65	43	40	148

Certifications Earned and Awarded by Office and by Level, FY 2020-2025

Table 7 shows a broader, historical perspective on certificates earned and awarded. Treasurers and county clerks continue to be the most active offices to participate in certification. Since sheriffs and assessors have other required training, the relatively low numbers are understandable.

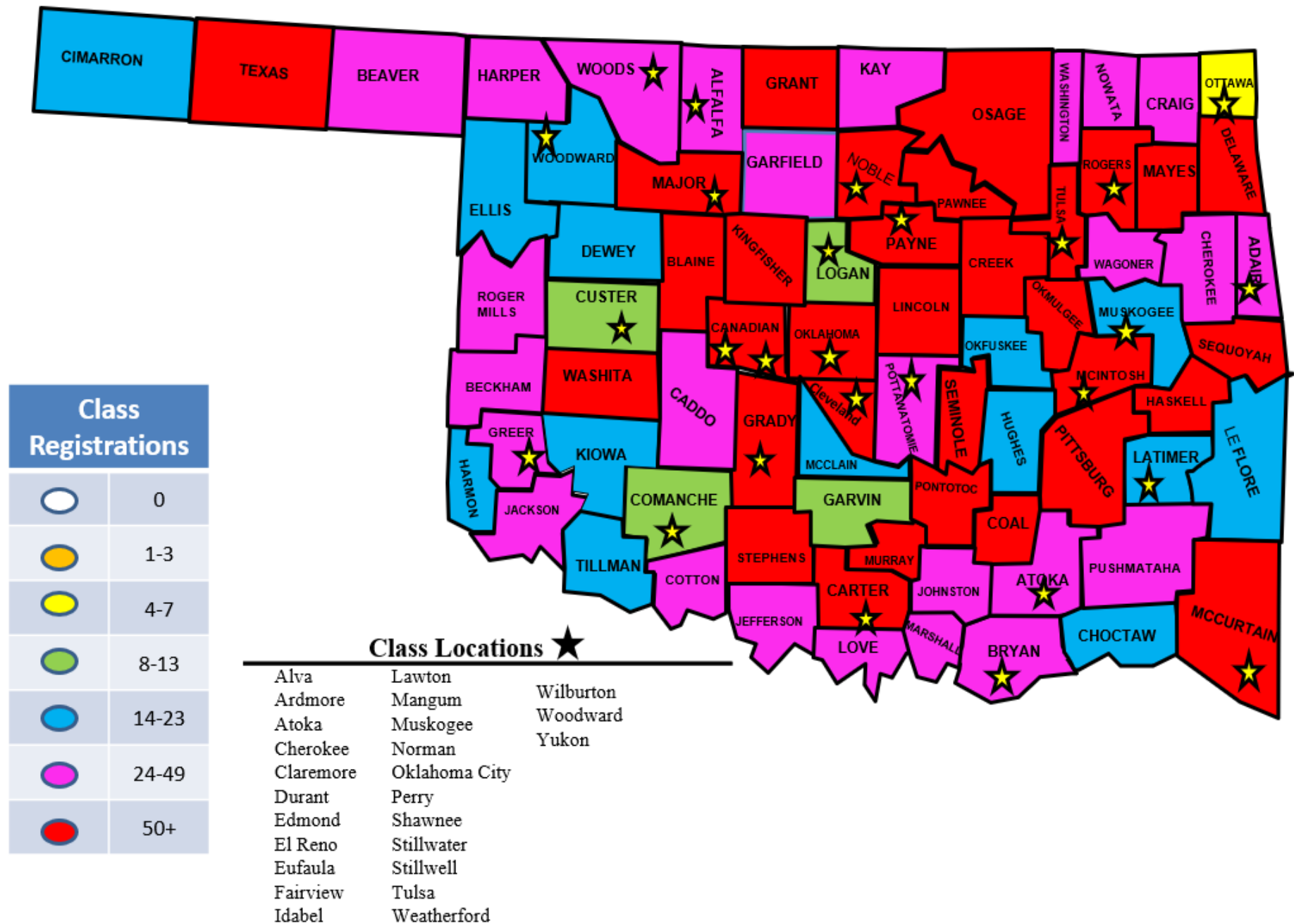
Table 7. Certifications Earned and Awarded by Office and by Level, FY 2020-2025

OFFICE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Assessors	4	2	8	9	2	2
Commissioners	7	8	11	3	11	19
County Clerks	18	46	55	50	63	36
Court Clerks	8	11	10	14	21	21
Sheriffs	0	0	0	0	0	0
Treasurers	21	54	34	55	100	70
Total	58	121	118	131	197	148

Figure 1: Map of Class Locations, FY 2025

Figure 1 (see map on following page) shows relative attendance by county for the year. Figure 1 also shows the class locations during this time. Lower attendance tends to be scattered and is historically more concentrated in counties with relatively small budgets and remote locations. This is not always the case. To serve more counties, class locations were continually rotated throughout the state for the convenience of the county officers and deputies. Surveys indicate most respondents prefer centrally located classes, but a sizable number of respondents prefer classes to be offered close to them. Therefore, a mix of both is provided. Zoom and online classes are helpful, but they have their limitations, including bandwidth issues and equipment constraints.

Figure 1. FY25 Class Locations and Attendance, July 2024 – June 2025



Stand-Alone, Online Certification Classes

County Training Program Specialist, Darla Hisey, has developed, with help from Joan York six courses that participants can complete independently online at their own pace (courses must be completed within 60 days). Thus far, CTP offers A Practical Guide to Parliamentary (this course was developed by OSU agricultural economist, Dr. Phil Kenkel, approved for use by CTP, and posted in January 2023), Basic Computer Skills, County Purchase Card Training, County Purchase Card Training (statutory requirement 2-year refresher), Introduction to County Purchasing Procedures, Understanding the Whole of County Government, and Excise Board Training as stand-alone, online courses.

The following is the number of participants who took online courses in FY25:

Understanding the Whole of County Government	123
Introduction to County Purchasing	101
A Practical Guide to Parliamentary	62
Excise Board Training	45
Basic Computer Skills	20
County Purchase Card Training	90
County Purchase Card Training (2 year refresher)	40
	481

These courses could not have been developed without the help of Joan York, an Oklahoma Cooperative Extension Service online education specialist, and Darla Hisey, a CTP local government specialist.

Virtual Certification Classes

CTP continues to offer Zoom classes, which differ from the stand-alone, online courses in that they are conducted live with instructors teaching the content virtually. Many participants appreciate our Zoom classes because they provide a convenient alternative to classes that require travel.

Digital Publications

The 2024 updates of the *Handbook for County Treasurers of Oklahoma*, the *Purchasing Handbook for Oklahoma Counties*, the *Handbook for County Commissioners of Oklahoma*, the *Handbook for County Clerks of Oklahoma*, and the *Handbook for County Court Clerks of Oklahoma* have been posted to the website.

The 2022 update of the *Handbook for County Sheriffs of Oklahoma* is also available on our website.

The CTP Facebook page currently has 728 followers and averages 2,696 views per month. The page has frequent updates about our course offerings. We also have a “Frequently Asked

Questions” tab on our website. The FAQs are in video and written form. The FAQs were updated by our specialists to ensure the relevancy of the information and the statute references.

CTP continues to publish various reports useful to county government and the public such as:

Abstract of County Government, General, Highway, and Special Revenue Funds in Oklahoma, Fiscal Year 2022-2023

Abstract of County Government, General, Highway, and Special Revenue Funds in Oklahoma, Fiscal Year 2023-2024

County Sales, Use & Lodging Tax Summary Report, Fiscal Year 2023

County Sales, Use & Lodging Tax Summary Report, Fiscal Year 2024

Oklahoma Ad Valorem Mill Levies, Fiscal Year 2024 – In process of being posted

Staff Changes

Arin Karbs was hired in January as the senior administrative support specialist who maintains and oversees student workers who enter county data into the database. In addition, the Director of the County Training Program interviews were held in January and Jean Hinkle was selected as the director. Ms. Hinkle had previously held the interim program manager position since the retirement of Dr. Notie Lansford in November 2023. Dr. Lansford is returning as a contract instructor this fall to teach Investments and Collateral and Basic Finance classes.

Technical Assistance

CTP staff logged 1,132 technical assistance requests during FY 2025. This is significantly more than the 680 in FY 2024 and the 400 in FY 2023. Most questions were asked through telephone and email. We respond to all inquiries, sometimes after consulting other resources, such as the State Auditor’s staff. Inquiries cover a wide variety of topics including sales tax issues, purchasing, open meetings, personnel issues, excise boards, fair boards, legislation, and destruction of records. Purchasing questions are usually the most frequent.

Course Evaluation

The County Training Program began using QR codes to collect class evaluation data. The previous process was a paper form in which the data was never scanned digitally. In addition, a 30-day evaluation would be emailed through Survey Monkey. Survey Monkey began having technical difficulties and we made the decision to terminate the 30-day evaluation and begin using the QR codes at the conclusion of classes. Unfortunately, data from July 1, 2024, to October 1, 2024, could not be recovered.

For the FY24-25, we had 1,139 evaluation responses out of 1,549 registered class participants. This is a 73.5% response rate. Local government specialists review the responses and make appropriate contact and or changes to class materials.

Other Activities

CTP partnered with Oklahoma Local Technical Assistance Program (LTAP) and ACCO to offer the theory portion of Commercial Driver's License Theory (classroom) Training online. The theory portion is provided through the Ohio LTAP and linked on the CTP webpage. The theory portion is 30 modules that individuals can take at their own pace. Local Government Specialist Brad Raven attended the *Trainer - Behind the Wheel* CDL training curriculum in March 2025 where county and municipalities became behind the wheel instructors.

CTP partnered with OSU Extension to provide a workshop named Duties of Commissioners, OSU Extension, and Fair Boards at the ACCO Summer 2024 Conference. This workshop was also presented by Local Government Specialists Brad Raven and Majenta Harper at the Northeast District Extension meeting and included many from around the state who attended via Zoom.

Brad Raven and Majenta Harper traveled around the state and presented fair board training. In FY25, they traveled and trained ten counties with 92 participants. In conjunction with the fair board training, Brad Raven and Majenta Harper attended the Oklahoma Fairgrounds Management Conference in Chickasha.

Senate Bill 483 requires CTP to provide initial excise board training upon appointment of board members plus annual continuing education programs. The bill was effective November 1, 2021. We have worked with the State Auditor regarding the implementation and tracking of courses taken by excise board members as it relates to this legislation. All excise board members are on track to be certified again in calendar year 2025. There were two excise board members in 2024 (Kiowa County and Mayes County) that failed to reach compliance by December 31, 2024. The Excise Board Policy and approved courses are now on our webpage

The CTP Team presented Statutory Duties of County Government at the Oklahoma District Attorneys Council Summer Conference in July 2024 where there were approximately 40 attendees. This was the first time CTP was invited to present.

In Summer 2024, Darla Hisey and Joan York published a new online course titled County Purchase Card Training (statutory requirement 2-year refresher).

The Pontotoc County Sales Tax Projection report was finalized and submitted to Pontotoc County in July 2024.

CTP finalized the *Financial Handbook for EMS Districts in Oklahoma* in March 2025. CTP contracted with the State Auditor & Inspector's Office to develop this audit best practices for emergency medical services.

Grant Writing Basics (3 hours) was added to the Spring 2025 course schedule. The course received positive reviews and was well attended.

CTP, in collaboration with the HR Director of Canadian County, provided Supervisory Skills I, II, and III training to the Canadian County Children's Justice Center staff.

Technical Writer Gloria Harmon wrote a short newsletter contribution for ACCO's fall newsletter release. Each month, she also submits a newsletter contribution to the assessors' association for their newsletter. These contributions include information about CTP social media, recent conferences and classes, and recent publications.

Local Government Specialist, Majenta Harper is updating and producing several videos: *How to Log into a Canvas Class*, *Certifying Mill Levies*, and *Explaining the Chart of Accounts (COA)*.

In July 2024, both the county clerk and the county commissioner's advisory boards approved an accreditation program over a certificate only program. Those that are in the middle of obtaining their certification will be grandfathered in and will not be required to take the post-course exercises for the classes they have already taken. Going forward, the post-course exercise will be required to receive accreditation. This requirement began in January 2025.

Brad Raven continues to track and keep the CTP team updated on legislation that may impact counties and where the legislation is moving through the process. Close to seventy-seven (77) pieces of legislation were passed that were identified as impacts on CTP course materials.

Facilitation and Instructional Design

Local Government Specialist Sunilyn Hertt provides the CTP team with hour-long sessions to learn tips and tricks for facilitation and instructional design of course material. Ms. Hertt attends the local and annual national Association of Talent Development (ATD) conferences and shares with the CTP team ways in which we can improve class material design, strengthen class facilitation, and tools and technologies to enhance learning and development initiatives.

Staff Development

Fiscal year 2025 budget provided the opportunity to attend some national conferences. The Consortium of University Public Service Organizations, CUPSO, the National Association of Community Development Extension Professionals, NACDEP, and National Association of Counties, (NACO) are such opportunities. Other training closer to home (such as OSU Talent Development and ITLE) are also considered and used. After review of the agenda and programming none of the national conferences were attended as I felt they would not have a beneficial impact on the County Training Program and the county employees we serve.

Banner Financial Reports

Jean Hinkle collaborated with the financial team to provide Banner driven financial reports. The balance sheets provided are for Funds 3-162717 (Documentary Stamp – Restricted) and 3-328018 (Registration Fees).

Fund 3-162717 (Documentary Stamp – Restricted)

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FISCAL YEAR 25

OSU and A&M (PROD)
Balance Sheet
AS OF 30-JUN-2025

PAGE 318
PGRBLSH

CHART: 3 OSU Cooperative Extension
FUND: 162717 OCES County Govt Training Pgm

		CURRENT YEAR AS OF 30-JUN-2025	PRIOR YEAR AS OF 30-JUN-2024	***** VARIANCE ***** CURRENT TO PRIOR	***** PERCENT
Assets					
ACCOUNT TITLE					
119999	Claim On Cash	338,330.18	398,767.47	-60,437.29	-15.156
160000	Interchart Due/To From	.00	.00	.00	.000
169999	Interchart Claim on Cash	.00	.00	.00	.000
TOTAL: Cash & Cash Equivalents		338,330.18	398,767.47	-60,437.29	-15.156
TOTAL Assets		338,330.18	398,767.47	-60,437.29	-15.156
Liabilities					
ACCOUNT TITLE					
210000	Accounts Payable	.00	.00	.00	.000
TOTAL: Accounts Payable		.00	.00	.00	.000
TOTAL Liabilities		.00	.00	.00	.000
Control Accounts					
ACCOUNT TITLE					
301100	Revenue Control	668,421.06	658,869.01	-9,552.05	-1.450
301300	Budgeted Revenue Control	1,085,335.47	1,018,373.10	66,962.37	6.575
302100	Expenditure Control	728,858.35	689,318.64	39,539.71	5.736
302300	Budgeted Expenditure Control	1,085,335.47	1,018,373.10	-66,962.37	-6.575
304100	Encumbrance Control	2,000.00	2,000.00	.00	.000
304300	Reserve For Encumbrance	2,000.00	2,000.00	.00	.000
305100	Budgeted Change To Fund Balance	.00	.00	.00	.000
TOTAL: Control Accounts		60,437.29 D	30,449.63 D	29,987.66	98.483
TOTAL Control Accounts		60,437.29 D	30,449.63 D	29,987.66	98.483
Fund Balance					
ACCOUNT TITLE					

Fund 3-328018 (Registration Fees)

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FISCAL YEAR 25

OSU and A&M (PROD)
Balance Sheet
AS OF 30-JUN-2025

PAGE 689
FGRRLSH

CHART: 3 OSU Cooperative Extension
FUND: 328018 County Govt Training Pgm Auxil

		CURRENT YEAR AS OF 30-JUN-2025	PRIOR YEAR AS OF 30-JUN-2024	***** VARIANCE ***** CURRENT TO PRIOR	PERCENT
Assets					
ACCOUNT TITLE					
119999	Claim On Cash	226,497.36	266,071.65	-39,574.29	-14.874
160000	Interchart Due/To From	.00	.00	.00	.000
169999	Interchart Claim on Cash	.00	.00	.00	.000
TOTAL:	Cash & Cash Equivalents	226,497.36	266,071.65	-39,574.29	-14.874
TOTAL	Assets	226,497.36	266,071.65	-39,574.29	-14.874
Liabilities					
ACCOUNT TITLE					
210000	Accounts Payable	.00	.00	.00	.000
TOTAL:	Accounts Payable	.00	.00	.00	.000
TOTAL	Liabilities	.00	.00	.00	.000
Control Accounts					
ACCOUNT TITLE					
301100	Revenue Control	143,634.80	160,175.50	16,540.70	10.327
301300	Budgeted Revenue Control	396,071.65	375,873.12	20,198.53	5.374
302100	Expenditure Control	183,209.09	146,896.97	36,312.12	24.719
302300	Budgeted Expenditure Control	396,071.65	375,873.12	-20,198.53	-5.374
304100	Encumbrance Control	29,492.85	17,593.59	11,899.26	67.634
304300	Reserve For Encumbrance	29,492.85	17,593.59	-11,899.26	-67.634
305100	Budgeted Change To Fund Balance	.00	.00	.00	.000
TOTAL:	Control Accounts	39,574.29 D	13,278.53	52,852.82	*****
TOTAL	Control Accounts	39,574.29 D	13,278.53	52,852.82	*****
Fund Balance					
ACCOUNT TITLE					



COUNTY TRAINING PROGRAM

OSU Extension

CTP Financial Report FY25

Financial Report
OSU-CTP, Fiscal Year 2024-2025

Budget and Actual Expenditure

Expense Items	Approved Budget FY 25	Total Expenditures	Doc Stamp Acct Exp	Registration Fee Acct Exp	% of bdtg used
Salary and Benefits	750,000	728,858	728,858		97.2%
Supplies: Office & Educational - Notebooks, Pe	15,000	9,197	-	9,197	61.3%
Equipment and Office Furniture	12,000	11,513	-	11,513	95.9%
Class meeting room rental	3,500	2,827	-	2,827	80.8%
Travel a. In-State	67,000	66,611	-	66,611	99.4%
Travel b.Out-of-State	15,000	4,573	-	4,573	30.5%
Staff Training, registration	4,000	-	-	-	0.3%
Postage, USPS & Others	10,000	5,094	-	5,094	50.9%
Communications, telephone	4,000	3,434	-	3,434	85.9%
Printing/Copying	45,000	36,107	-	36,107	80.2%
Software	0	10,707	-	10,707	0%
Service Agreement/Professional Services	45,000	31,694	-	31,694	70.4%
Honorarium - Guest speaker	5,000	-	-	-	0.0%
Professional Memberships	3,000	-	-	-	0.0%
Other - Food & Refreshments & Conf. Booths	10,000	451	-	451	4.5%
Estimate of Needs & Financial Stmt contract	2,000	1,000	-	1,000	50.0%
Contingency	454,339	-	-	-	0.0%
Total	1,444,839	912,067	728,858	183,209	
F&A Costs	547,594				
less waived F&A Costs	(547,594)				
Totals	1,444,839				
	Approved	Sum of Actual	Actual Doc	Actual Reg.	
Sources of Funds	Budget	Funds Available	Stamp Acct	Fee Acct.	
Carryover	564,828	564,828	398,767	266,072	
Registration Fee Income	140,000	143,635	668,421	143,635	
Documentary Stamp	640,000	668,421	-	-	
Total Available Funds	1,344,828	1,376,883	1,067,189	409,707	

Discussion of Financial Report Statement

Sources of Funds

The FY 2025 budget of \$1,444,839 was based on projected documentary stamp revenue of \$640,000, registration fees of \$140,000, and carryover of \$564,828. Actual documentary stamp revenue as of June 30 was \$668,421, an increase from FY 2024 (\$658,869) yet well above the \$640,000 budgeted. (Statewide, documentary stamp revenue increased in FY 2025; \$28,841,397 relative to FY 2024's \$25,664,046, but our funding formula moderates the impact on the program.)

Actual registration fee deposits for the year ending on June 30, 2025, were \$143,635, slightly exceeding the \$140,000 budgeted.

Total revenue (including carryover) totaled \$1,376,883.

Expenditures:

Total expenses were \$912,067.

Personnel salaries and benefits: \$750,000 was budgeted and 99.4% was expended (\$728,858) of the budget account. For comparison, FY24 had salaries and benefits of \$689,318.

In-state travel was the next largest expenditure category of \$66,611; (99.4%) of this account was expended. Sixty-five thousand dollars (\$65,000) was budgeted. CTP staff are encouraged to travel liberally to train classes, take part in county officer association meetings, conferences, and one-on-one visits. New staff benefit from these visits and the education they provide as they prepare to teach.

Printing/copying expenditures came in at \$36,107 (80.2%) expended in this account budget. As noted in the evaluation survey, audience members indicate use of educational materials as reference materials back at the office. As the world leans more toward electronic documents, rather than paper, this expense may decrease.

Service agreements and professional services totaled \$31,694 in expenditure; 70.4% of this budgeted item. The majority of this category goes towards contract instructors. This category also includes the annual service agreement (\$10,707) for our credit tracking software, Student Manager by ACEware (including ACE web for online class registration). Finally, this category includes the fee (\$7,890) paid to OSU for the infrastructure and services needed for the online classes. OSU-CTP pays OSU \$20 per person enrolled in an online (internet) class.

Office and educational supplies were substantial but well within budget. These cover a wide range of items from notebooks and paper to ink and carts.

Equipment expenditure was \$11,513 for new computers and other office equipment as we made the move within Legacy Hall.

Out-of-state travel is allowed (upon approval) for staff members to attend conferences and/or professional development. In FY25, there was \$4,573 expended on a budget of \$15,000.

The workshop meeting room rental is for presentation of certification short courses. It is increasingly difficult to find free meeting space and many locations require reasonable fees for room use.

Postage, telephone lines, and institutional membership in a professional association make up most of the remainder of the expenditures. Telephone charges are for office telephones. Staff often use their own cell phones at personal expense for CTP activities.

Conference booth & registration cover expenditures for bottled water and snacks during certification classes. The audience seems to really appreciate having the bottled water and small snacks. The advisory boards concur. Furthermore, acquiring booth space at the Association of County Commissioners conferences provides an excellent opportunity to promote the training program and build rapport with county officials.

Waived F&A:

We are fortunate that OSU waives the facilities and administrative (F&A) costs associated with the program. Office space, utilities, bookkeeping services, etc. are provided at no charge to the program. In addition to the waived F&A and by virtue of being housed in the Department of Agricultural Economics, we also have valuable services, such as a copy machine, scanning machine, IT staff, and conference rooms at no charge to the program. For example, IT staff provide technical assistance for all of our webinars. Zoom licenses are also provided by OSU at no cost to the program.

(Note: Although these revenue and expenditure numbers are believed to be near final, late transaction entries and transaction timing sometimes result in changes after the date of this report. However, these should be minor.)



COUNTY TRAINING PROGRAM

OSU Extension

CTP Proposed Activities FY26

County Training Program Proposed Activities, Fiscal Year 2025-2026

A robust set of activities is planned for FY 2025-2026. Meeting rooms are reserved, Zoom skills and programming have been honed, new staff are being trained, excellent contract presenters are available for specialty courses, and the budget is sufficient.

Staff Changes

A part-time local government specialist who presents the county court clerks courses and revises the *Handbook for Court Clerks of Oklahoma* will begin November 1, 2025, to replace Debbie Hodnefield who has announced her resignation as of December 31, 2025. Senior Administrative Specialist Jendi Mapitigama has had her position revised and will work closely with the court clerk local government specialist and begin teaching a portion of course material.

Certification Classes and Program Guidelines

Beginning in June 2025, the CTP team met with the various county officer advisory boards (one from each office). These meetings continue to be particularly important. The advisory boards are asking for courses related to human resources, ethics, financial statements, and understanding tax increment financing (T.I.F.) districts. These topics will be evaluated and considered for development in FY26.

Senate Bill 483 (2021) requires us to provide excise board training upon appointment and annually. The bill became effective on November 1, 2021. The initial six-hour class is now available online (web-based training). The annual three hours of continuing education credits may be achieved through existing classes. The reporting requirements mean additional reports must be created and more frequent updates of excise board member information in coordination with county clerks and the State Auditor.

Table 8 lists the current slate of potential courses and the number of times proposed in FY 2025-2026. All classes for August – December 2025 are scheduled and posted for registration. January – June 2026 class locations and dates will soon be planned. Table 8 lists 59 classes and several will be offered more than once for a total of 91 planned offerings. Note that stand-alone, web-based classes are continuously offered throughout the year. Basic Computer Skills is a good example. Table 8 shows one offering, yet there is no limit to the number of people who can take the class on their own at any time. Those who enroll in an online, web-based class are given 60 days to complete the class. If they do not complete it within 60 days, they must enroll and pay again. CTP charges the usual class fee and the university charges CTP \$20 per enrollment for online classes.

In addition to these online, stand-alone classes, the plan is to offer a mix of in-person and Zoom classes. Some classes work well in Zoom and others do not. Some can be offered both ways to accommodate the preferences of the audience members. Open Meetings is a good example of one that will be offered both ways.

Additional classes are likely to be added as they are requested and as classes are filled beyond capacity and need an additional offering.

Credit Hour Workshops

We continue to work with the county officer associations to provide shorter training sessions that count as credit hours toward their certification. This was recently done with the Court Clerks Association at their annual meeting.

Handbooks

The 2025 updates of all other handbooks have begun and are on the agenda for this fiscal year.

Table 8. Certification Classes Planned for FY 2026

	Proposed	Presented	Planned
Course Name	FY 2025	FY 2025	FY 2026
A Practical Guide to Parliamentary - online	1	1	1
Basic Accounting 1 - Intro	3	3	3
Basic Accounting 2	3	3	3
Basic Computer Skills - online	1	1	1
Basic Finance	1	1	1
Basic Mapping	1	1	1
Budget Process 1 - Intro	2	2	2
Budget Process 2	2	2	2
Cash Flow Mgmt.	1	1	2
Commissioner Duties Review 1	2	2	1
Communication Skills	2	3	4
Councils, Commissions, Boards, and Trusts	1	2	1
County Clerk Duties Review 1	1	1	1
County Clerk Duties Review 2	1	1	1
Court Clerk Bail Bonds/Forfeiture	1	1	1
Court Clerk Civil and Criminal Appeals	1	2	1
Court Clerk Confidentiality of Records	1	1	1
Court Clerk Destruction of Records	1	1	1
Court Clerk Duties Review 1	2	2	2
Court Clerk Duties Review 2	1	1	1
Court Clerk Juvenile Procedures	1	1	1
Court Clerk New Officer or Refresher Course	1	1	1
Court Clerk Reports and Forms	1	1	1
Customer Service	2	2	1
Economic Development - Role of Local Officials	1	0	1
Effective Work Skills	2	2	2
Excise Board Training - online	1	1	1
Excise Board Training (pts 1 & 2)	3	3	3
Fundamentals of Administration	2	2	2
Grant Writing	1	1	1
Intro to Purchasing Procedures - In Person	2	3	2
Intro to Purchasing Procedures - online	1	1	1
Inventory Tracking & Disposal	2	2	2
Investments and Collateral	1	1	1
Land Records	2	2	2
Legislative Process	2	3	2
Managing in an at-will Organization	2	2	2
Navigating Payroll Procedures and Employment Law	1	1	1
Open Meetings	4	4	3
Open Records (Public's Right to Know)	3	3	2
Overview of County Government	2	3	1
Public Communication	1	2	2
Purchase-Card Training - online	1	1	1
Purchasing Procedures 1	3	3	2
Purchasing Procedures 2	3	3	2
Sheriff Duties Review	1	0	1
Statute Reference	2	2	2
Supervisory Skills 1	3	4	4
Supervisory Skills 2	2	2	3
Supervisory Skills 3	2	2	3
Tax Roll Corrections	1	1	1
Tax Sales	1	3	1
Tax Warrants (personal property)	1	1	1
Treasurer Duties Review 1	1	1	1
Treasurer Duties Review 2	1	1	1
Understanding the Whole of County Gov't - In Person	1	1	1
Understanding the Whole of County Gov't - online	1	1	1
TOTAL	91	99	91

Technical Assistance

Answering county officer inquiries is an on-going activity. The volume of calls continues to be significant. Some questions are answered immediately while others require hours of research. Others, such as legal questions, cannot be answered by CTP.

Staff Development

Staff have been and will continue to spend time developing effective asynchronous online training, live virtual training, and in-person training. OSU has wonderful resources, and university personnel around the country are sharing ideas, training, and tools. Staff members will consider other professional development opportunities. The Consortium of University Public Service Organizations, CUPSO, the National Association of Community Development Extension Professionals, NACDEP, and National Association of Counties, (NACO) provide promising opportunities for professional development. Other trainings that are closer to home (such as OSU Talent Development and ITLE) will be considered and used.

Other Planned Activities

The Inventory Tracking and Disposal online course is being developed and will be published in FY26. This class is often taught via Zoom. The online class will allow individuals to take the course at their leisure. The Inventory Tracking and Disposal class covers the statutory requirements for tracking and identifying fixed and consumable inventories and maintaining compliance with state statutes.

CTP, in collaboration with the HR Director of Canadian County, provided Supervisory Skills I, II, and III training to the Canadian County Children's Justice Center staff. The Supervisory Skills classes will be provided again in the fall of 2025 for those employees who were unable to attend the spring classes.

Contract trainers for Tax Roll Corrections and Tax Warrants classes have been identified and are in contract negotiations.

CTP Facebook will continue to be offered as a delivery method and is linked to the CTP webpage.

CTP will continue to offer data, reports, sales tax estimates, fair board training, etc. as appropriate and in coordination with other extension programming.

Advisory boards have unanimously acknowledged the value of ethics training so CTP will endeavor to either identify a good trainer on this topic or develop training on the topic.

Technical Writer Gloria Harmon and Local Government Specialist Majenta Harper will teach Communication Skills to three sessions of the leadership of the Oklahoma Supreme Court. In this class, a personality questionnaire is utilized to determine communication strengths and weaknesses in the workplace. The class explores how personality impacts communication style.



COUNTY TRAINING PROGRAM

OSU Extension

CTP Proposed Budget FY26

Proposed CTP Budget
Fiscal Year 2025 - 2026
County Training Program

The following table provides the total proposed budget for FY26. The budget may be thought of as being composed of two parts: (1) registration fees and (2) the documentary stamp allocation to OSU's OCES for purposes of CTP. Each of these is accounted for separately and combined here for the total CTP budget.

A registration fee budget of \$140,000 is based on actual registration fees collected in FY25. The documentary stamp budget amount is below the average collected FY24 and FY25 and allows for slowing in economic activity. A budget of \$650,000 in documentary stamps is less than last year's actual collections. Documentary stamp allocation to CTP was up 1.4% over FY25 but I felt that a budget of \$650,000 was moderately conservative. Finally, there is substantial carry-over. \$564,828 is carried forward into FY 2026. The total proposed budget comes to \$1,384,828.

The proposed FY26 budget includes funding for 8.00 FTE of staffing. There are 9 professional trainers and 6 support staff (1-part-time, 5-students) for a total of 23 (including student workers) who make up the CTP team. The FY25 budget also includes funding for contracted teaching for several specialty classes such as Managing Personnel in an At-Will Organization and Supervisory Skills I, II, and III. The proposed budget also provides for adequate travel, printing, and other budget categories that directly correlate to staff numbers and activity.

Salary and Benefits, 62.4% (total budget)

Staff for FY26 are based on eight full-time staff. several part-time and student workers. There are currently no open positions.

Supplies: Office and Educational, 1.1%

Educational materials and office supplies include internal consumption items and curriculum materials to be distributed to audiences. These include three-ring binders, pencils, paper, ink, travel crates, spiral binding materials, etc. There are also a few books and periodicals including legal publications and reference materials accounted for in this category.

Equipment and Office Furniture, 0.9%

Replacement chairs, printers, and computers (desktops and laptops) will be needed. Ample funds are allowed for additional needs.

Room Rental, 0.3%

It is increasingly difficult to secure good meeting rooms free of charge. Many locations require payment for room usage. Fortunately, the Association of County Commissioners of Oklahoma, Oklahoma Sheriffs Association, and most career technology centers have good meeting space at no charge. Unfortunately, these venues are not always available when we need them. Free meeting space continues to decrease.

Travel, In-State and Out-of-State, 4.8% + 1.1%, respectively

This line item covers mileage, lodging, and per diem as staff travel to various locations around the state to deliver training and to meet with county government personnel and/or state agencies in the performance of the mission of CTP. Out-of-state travel is for the professional development of staff at national conferences.

Communications: Postage and Telephones, 0.7% and 0.3%, respectively

This covers office telephone services and postage for those items that still need to be delivered by USPS or other carriers. Although we send most communications by email, postage is still necessary. Individual office telephone line service is paid for by the program.

Printing/Copying, 3.3%

This budget item is almost exclusively for printing certification class materials and handouts. Credit hour workshops have similar needs but typically with fewer pages. The State Career Tech has been an affordable and reliable copy service.

Software, 0.7%

This budget item includes the ACEware (credit hour tracking) software agreement.

Service Agreements and Professional Services, 3.3%

Contracts with professional trainers and sign language interpreters for those instances when we need to meet ADA accommodations. In addition, stand-alone, online classes and videos require captioning and may require extra services. Finally, we must pay OSU \$20 per registrant for those who take one of our online classes.

Guest Speaker, 0.4%

This allows us to identify and use outstanding speakers and provide an honorarium or cover expenses as needed. It may also allow us to partner with officer associations or state agencies to help secure speakers.

Professional Memberships, 0.2%

CTP would like to renew membership with CUPSO and possibly begin membership with NACO and other organizations that provide training and support in specialty areas. CUPSO is the Consortium of University Public Service Organizations. NACO is the National Association of Counties. Membership gives us a chance to gather information, ideas, and curricula from other states who conduct local government education programs.

Conference Booth and Registration, 0.7%

Our advisory boards agree that it is beneficial to provide bottled water, coffee, donuts, snack bars, and the like for classroom participants. On occasion, a noon meal may be catered (especially when there is only a 60-minute break between a morning and afternoon class). Booth spaces have been reserved at multiple Association of County Commissioner conferences. This venue provides the opportunity to promote the training program and build rapport with those who attend the conference. Class registration fees cover these items.

Estimate of Needs and Financial Statement Form, 0.1%

This is the SA&I-prescribed county budget document. This amount is needed to contract with the programmer to revise and update the forms. It also includes a three-year maintenance and warranty. Fiscal year 2026 is the final year of the maintenance contract. A contract will need to be negotiated for further maintenance. As reported to the commission in the past, CTP has worked with SA&I for years on the updates and improvement of the annual budget report and financial statement.

Contingency, 18.9%

This is a buffer against unexpected challenges in the near future such as a decline in documentary stamp revenue or other reversals. It also provides a reserve for special projects that may come to light such as the Estimate of Needs and Financial Statement described above.

Note, the current proposed budget is projected to spend \$30,000 out of the fund balance. This is due to projecting revenue conservatively and overestimating expenses.

Facilities and administrative (F&A) costs are presumed to be waived by OSU as in the past for CTP. Facilities and administrative costs are assumed to be 37.9%.

CTP staff request approval of the proposed budget and that the program leader be allowed to amend the budget if needed and report any changes and reasons for such changes to the Commission at the next meeting.

Proposed Budget, July 1, 2025 – June 30, 2026

Expense Items	TOTAL Proposed Budget	Documentary Stamp Budget 3-162717	Registration Fees Budget 3-328018	Total Expenditures FY 25
Salary and Benefits	850,000	750,000		728,858
Supplies: Office & Educational - Notebooks, Pencils, Inkjet Printers, ...	15,000		15,000	9,197
Equipment and Office Furniture	12,000		12,000	11,513
Class Meeting Room Rental	3,500		3,500	2,827
Travel a. In-State	65,000		65,000	66,611
Travel b.Out-of-State	15,000		15,000	4,573
Postage, USPS & Others	10,000		10,000	5,094
Communications, telephone	4,000		4,000	3,434
Printing/Copying	45,000		45,000	36,107
Software	10,000		10,000	10,707
Professional Services/Contract Services	45,000		45,000	31,694
Honorarium - Guest speaker	5,000		5,000	-
Professional Memberships	3,000		3,000	-
Conf. Booth & Registration	10,000		10,000	451
Estimate of Needs & Financial Stmt Contract	2,000		2,000	1,000
Contingency	256,328			
Total Expenditure Items	1,354,828	750,000	248,500	912,067
F&A Costs	513,480			
less waived F&A Costs	(513,480)			
Totals	1,354,828			
Sources of Funds				
	Budget			
Carryover	564,828	338,330	226,497	
Registration Fee Income	140,000			
Documentary Stamp	650,000			
Total Available Funds	1,354,828	338,330	226,497	



COUNTY TRAINING PROGRAM

OSU Extension

Legislative Update

Legislative Update:

19 O.S. § 130.1 (OSCN 2024)

There is hereby re-created, to continue until July 1, 2026, in accordance with the provisions of the Oklahoma Sunset Law, the Commission on County Government Personnel Education and Training, hereinafter called the "Commission". The Commission shall be composed of the following five (5) members: The President of Oklahoma State University or designee; the State Auditor and Inspector or designee; the Director of the Department of Transportation or designee; the Chairman of the Oklahoma Tax Commission or designee; and the President of the Oklahoma County Officers Association or designee.

Title 68 O.S. § 1004 Preserving and Advancing County Transportation (PACT) Fund

Effective July 1, 2025, HB2758 created the Fund (PACT) that will increase the amount of road and bridge funding available to certain counties. This revenue will be distributed to the county by Oklahoma Department of Transportation. Forty-four counties were identified to receive additional funds.

Title 47 O.S. § 1104 Motor Vehicle Collection

Effective July 1, 2024, eliminated the cap for FY 2025, placed the cap of FY 2025 values for FY 2026 and thereafter.

NEW cap that will be placed on Motor Vehicle Collection taxes for county roads (excludes any County Improvements for Roads and Bridges (CIRB) Fund).

The overall cap increased by over 7.5 million dollars to \$104,633,310.77. The FY 2015 cap was \$97,116,526.41.

Title 68 O.S. § 1904 Mortgage Taxes - County Treasurer's Mortgage Certification Fee

Effective November 1, 2025, the county treasurer shall collect a fee of Ten Dollars (\$10.00) on each mortgage presented to the county treasurer for certification. The fees collected pursuant to the provisions of this subsection shall be deposited into a cash account to be known as the "County Treasurer's Mortgage Certification Fee Account". Monies from the account shall be expended by the county treasurer in the lawful operation of the treasurer's office.

Report
Commission on County Government
Personnel Education and Training

Assessor Training & Accreditation Program
CAMA Project

August 13, 2025



Report
Commission on County Government Personnel
Education and Training
August 13, 2025

Agenda

1. Welcome/Introductions
2. Assessor Training & Accreditation Program (ATAP)
 - Minutes
 - Update
3. Legislation Update
4. County Assessor Accreditation Courses
 - Course Statistics
 - Course Schedule
 - CEU Hours
 - Accreditation Policy
5. Courses (New/Revised)
 - County Board of Equalization
 - Data Collection Classes
 - Regional Workshops
6. CAMA Project
7. Budgets
 - FY25
 - FY26

Agenda Items: Assessor Training and Accreditation Program

Agenda Item #1 – Minutes - handout

Agenda Item #2 Page 4 - 5 Update and Legislation

Agenda Item #4 Pages 6 – 7, County Assessor Accreditation Courses

Tables 1, Page 5 & 6 Course Statistics, compares the Class, Date, Location, Average Score, Pass Rate, Number of students, and numbers of hours of the current FY25 and the previous FY24. Unit 2 is usually the class with the lowest passing rate and the lowest average score, as it is the most difficult class.

Table 2, Page 8 Demographics, Attendance by Office group

Table 3, Page 8, Classes Proposed and Presented is a summary of classes proposed and presented during FY25. The number of Equalization Board classes presented is larger than normal due to the number of members required to attend. These classes are delivered in various locations around the state, limiting travel for attendees.

Table 4, Page 9, Attendance by County, is a snapshot of county attendance. These numbers change over time, depending on retirements and turnover of deputies

Table 5, Page 10, Classes proposed for FY26; a substantial increase due to the presentation of regional workshops on suggested topics.

Table 6, Page 10, Current Enrollment, are the current number of students enrolled for scheduled classes effective July 30, 2025.

Agenda Item #5, Page 11, Classes Update

Agenda Item #6, Page 11 , CAMA Project

Figure #1, Page 13, CAMA Software Systems

Figure #2, Page 14, CLGT CAMA staff

Agenda Item #7 Budgets

Table 7, Page 15 CLGT FY25 year end Budget

Table 8, Page 16 CLGT FY26 Proposed Budget

Pages 17 - 22 Relevant Statutes

CLGT/ATAP/CAMA Update

O.S. 68 § 2816 and O.S. 68 § 2862 govern the responsibilities and activities of the Center.

O.S. 68 § 2947.1, O.S. 68 § 2947.2, O.S. 68 § 2947.3 and O.S. 68 § 3204 are the funding statutes.

O.S. 68 § 2816 defines the Assessor Accreditation program, computer support to county Assessors including software and technical assistance, the development of training materials, and tracking of the status of all required to achieve accreditation. This statute identifies a three (3) way partnership between, the Oklahoma Tax Commission (OTC), the County Assessors Association of Oklahoma (CAAOK), the Center for Local Government Technology (CLGT). Effective July 1, 2019, this statute also defines a two (2) way partnership of the CLGT and the CAAOK, to provide, administer, train, and implement a computer assisted mass appraisal system (CAMA).

O.S. 68 § 2862 defines the County Board of Equalization education requirements and CLGT's duties. Each member of the county board of equalization shall be required to attend and successfully complete a course of instruction consisting of at least six (6) hours for purposes of instructing the members about the duties imposed on the board by law. The course shall be developed by the Oklahoma State University Center for Local Government Technology and shall include subjects similar to those prescribed by law for certification of county assessors and their deputies. Failure of a county board of equalization member to successfully complete such course within twelve (12) months of the date as of which the member was appointed shall result in forfeiture of the office and the vacancy shall be filled in the manner provided by law. In addition to the initial training requirement, each member of the county board of equalization shall attend and successfully complete an annual continuing education course of instruction of at least three (3) hours developed by the Oklahoma State University Center for Local Government Technology. Failure of a county board of equalization member to complete such annual continuing education course of instruction shall result in forfeiture of office and the vacancy shall be filled in the manner provided by law.

The **H.B. 3372**, effective date of July 1, 2019 changes the responsibilities of the Center. Prior to this date, CLGT's primary functions were the Accreditation program and the support to County Assessors. July 1, 2109, creates new responsibilities and functions for the Center. We now have assumed the duties previously performed by the Oklahoma Tax Commission's (OTC) Ad Valorem Division of providing, supporting, and training of the CAMA System, known as the Radiant System. We continue to support and provide training on the Assessment Administration (AA) system for counties not converted to a new CAMA system. The International Association of Assessing Officers (IAAO) defines CAMA (computer-assisted mass appraisal) as a process of appraising property, that incorporates computer-supported statistical analyses such as multiple regression analysis procedure to assist the appraiser in estimating value. CLGT launched the training and conversion of fifty-six (56) counties to the LandMarkGSI CAMA system on July 1, 2019.

Assistant Director

The decision to fill the position came due to the continued increase of training, software, and appraisal support requests from counties. Through the open recruitment process, Kera Don Skidmore, a well-organized individual with the professional designation of Assessment Administration Specialist (AAS) was selected.

IAAO Designation

In September 2024, Jennifer Santino achieved the IAAO Professional Designation, Assessment Administration Specialist (AAS).

Accreditation Training and Assistance Program (ATAP) Staff

ATAP Manager

Through the OSU open recruitment process, Jennifer Santino, AAS, has been named the Manager of the ATAP program.

Staff

Two (2) staff members have been added to the ATAP team. Joe McClour, former Atoka County Assessor and Kevin Besure, former Tulsa County commercial appraiser have joined the staff each bringing unique experiences to the organization.

Cody Kennedy, RES, and Karen Tadych, AAS, are members of the ATAP staff and are concentrating on different areas of training and support to the assessors of Oklahoma. Cody devotes his time to Data Collection and Data Entry Classes along with developing new classes for commercial appraisals. Karen is devoting her time to County Board of Equalization training, records and data base management, the Advance Income class, the Assessor Handbook, and the Assessor Directory.

2025 Legislation

No legislation was approved impacting CLGT.

Agenda Item #4

Table 1

FY25 ATAP Course Statistics

Course	Date	Location	FY25 Avg. Score (%)	FY25 Pass Rate (%)	FY25 # Students	FY25 hrs	FY25 Stud hrs	FY24 Avg Score	FY24 Pass Rate	FY24 # Students
Unit I, Introduction to the Assessors Office	July 21, 2024	OKC	79	78	67	18	1206	81	87	74
Residential Data Collection	July 23, 2024	STW	CEU	CEU	6	15	90	CEU	CEU	2
In-Field County Training	August 3, 2024	Various	CEU	CEU	8	2	16	CEU	CEU	
Unit II, Real Property Appraisal	August 13, 2024	OKC	79	74	77	21	1617	76	68	76
Residential Data Entry	August 20, 2024	STW	CEU	CEU	21	10	210	CEU	CEU	22
Equalization Board Training	August 22, 2024	STW	CEU	CEU	7	6	42	CEU	CEU	
Equalization Board Training	September 10, 2024	STW	CEU	CEU	8	6	48	CEU	CEU	
So Many Deeds So Little Time	September 17, 2024	Tulsa	CEU	CEU	15	4	60	CEU	CEU	
Unit III, Mass Appraisal	September 17, 2024	OKC	83	87	67	21	1407	78	80	66
So Many Deeds So Little Time	September 19, 2024	McAlester	CEU	CEU	23	4	92	CEU	CEU	
Commercial Data Collection	September 24, 2024	STW	CEU	CEU	22	15	330	CEU	CEU	17
Manufactured Home 936 Training	September 26, 2024	STW	CEU	CEU	20	4	80	CEU	CEU	
So Many Deeds So Little Time	October 1, 2024	Woodward	CEU	CEU	24	4	96	CEU	CEU	
So Many Deeds So Little Time	October 3, 2024	Duncan	CEU	CEU	18	4	72	CEU	CEU	
Unit IV, Income Approach	October 8, 2024	OKC	85	92	67	21	1407	85	87	59
So Many Deeds So Little Time	October 9, 2024	STW	CEU	CEU	13	4	52	CEU	CEU	
Commercial Property Data Entry	October 15, 2024	STW	CEU	CEU	22	10	220	CEU	CEU	18
Equalization Board Training	October 15, 2024	STW	CEU	CEU	23	6	138	CEU	CEU	
County Assessor Training Day	October 22, 2024	Norman	CEU	CEU	141	5	705	CEU	CEU	123
Residential Data Collection	October 29, 2024	STW	CEU	CEU	20	15	300	CEU	CEU	
Advanced Income Approach	October 29, 2024	STW	CEU	CEU	2	12	24	CEU	CEU	
Unit V, Personal Property Appraisal	November 6, 2024	STW	84	98	54	15	810	82	85	60
Equalization Board Training	November 12, 2024	STW	CEU	CEU	30	6	180	CEU	CEU	23
Residential Data Entry	November 12, 2024	STW	CEU	CEU	15	10	150	CEU	CEU	22
Unit V, Personal Property Appraisal	November 13, 2024	STW	84	100	15	15	225	82	85	60
LandMark Mapping	November 19, 2024	STW	CEU	CEU	2	23.5	47			
Unit VII Ag Land Valuation	November 19, 2024	STW	97	100	18	9	162	93	100	74
Unit VII Ag Land Valuation	November 22, 2024	OKC	92	100	51	9	459	93	100	74
Unit VI, Cadastral Mapping	December 3, 2024	STW	88	93	22	18	396	86	98	68
Commercial Property Data Entry	December 3, 2024	STW	CEU	CEU	10	10	100	CEU	CEU	18
Unit VI, Cadastral Mapping	December 10, 2024	STW	85	95	56	18	1008	86	98	68
Commercial Data Collection	December 17, 2024	STW	CEU	CEU	12	15	180			

Agenda Item #4

Table 1

FY25 ATAP Course Statistics Cont'd

Unit I: Introduction to the Assessor's Office	January 21, 2025	Tulsa	79.0	78.0	50	18	900	82	85	64
Equalization Board Training	January 28, 2025	STW	CEU	CEU	19	6	114	CEU	CEU	
Equalization Board Training	January 30, 2025	STW	CEU	CEU	18	6	108	CEU	CEU	
Unit II: Real Property Appraisal	February 18, 2025	Tulsa	75	61	48	21	1008	75	67	49
Data Collection of Residential Properties	March 4, 2025	STW	CEU	CEU	18	15	270			
Introduction to MapAnalyzer	March 11, 2025	STW	CEU	CEU	16	14	224	CEU	CEU	
Equalization Board Training	March 12, 2025	Tulsa	CEU	CEU	3	6	18	CEU	CEU	
Equalization Board Training-Zoom	March 18, 2025	ZOOM	CEU	CEU	11	3	33	CEU	CEU	
Equalization Board Training-Zoom	March 19, 2025	ZOOM	CEU	CEU	10	3	30	CEU	CEU	
Unit III: Mass Appraisal	March 25, 2025	Tulsa	80	81	56	21	1176	79	85	42
Equalization Board Training	April 1, 2025	STW	CEU	CEU	9	6	54	CEU	CEU	
Equalization Board Training	April 3, 2025	McAlester	CEU	CEU	12	6	72	CEU	CEU	
Regional Excel Training	April 3, 2025	Woodward	CEU	CEU	7	4	28	CEU	CEU	
Residential Data Entry	April 8, 2025	STW	CEU	CEU	21	10	210	CEU	CEU	
Equalization Board Training	April 9, 2025	OKC	CEU	CEU	2	6	12	CEU	CEU	
General Mapping	April 15, 2025	STW	CEU	CEU	18	14	252	CEU	CEU	
Regional Excel Training	April 15, 2025	Lawton	CEU	CEU	2	4	8	CEU	CEU	
Unit IV: Income Approach	April 22, 2025	Tulsa	84	91	54	21	1134	83	92	40
Equalization Board Training-Zoom	April 29, 2025	ZOOM	CEU	CEU	59	3	177	CEU	CEU	
Regional Excel Training	April 29, 2025	McAlester	CEU	CEU	8	4	32	CEU	CEU	
Regional Excel Training	May 1, 2025	Tulsa	CEU	CEU	3	4	12	CEU	CEU	
Unit V: Personal Property	May 13, 2025	Tulsa	83	97	44	15	660	83	93	45
Commercial Data Collection	May 20, 2025	STW	CEU	CEU	21	15	315			
In County Field Training Tulsa	May 27, 2025	Tulsa	CEU	CEU	45	3	135			
Unit VI: Cadastral Mapping	June 3, 2025	Tulsa	84	92	41	18	738	84	88	37
Commercial Data Entry	June 17, 2025	STW	CEU	CEU	23	10	230			
Unit VII: Ag Land	June 24, 2025	Tulsa	94	100	49	10	490	94	100	45
Unit I: Introduction to the Assessor's Office	June 30, 2025	OKC	80	87	56	18	1008	79	78	67
	60				1679		21377			

Table 2
Demographic Statistical Report
FY 25 Attendance by Office

	%
Assessors	85.3%
County Clerks	0.8%
Equal Bd	12.7%
Commissioners	0.0%
Others	1.1%
	100%
Assessors	1433
County Clerks	14
Equal Bd	214
Commissioners	0
Treasurers and Others	18
Total Attendance	1679
Total Classes	60
Avg Class Size	28.0
Student Hours	21,377
Initial Accred. Certificates Issued	145
Advanced Accred. Certificates Issued	104

Table 3
FY25 Proposed and Classes Presented

CLASS NAME	PROPOSED	PRESENTED
Equalization Board Training	7	13
Residential Data Collection	3	3
Residential Data Entry	2	3
Unit 1, Intro to Assessor's Office	2	3
Unit 2, Real Property Appraisal	2	2
Unit 3, Mass Appraisal	2	2
Unit 4, Income Approach to Valuation	2	2
Unit 5, Personal Property Valuation	2	3
Unit 6, Cadastral Mapping	2	3
Unit 7, Agricultural Land Valuation	2	3
Advanced Income	1	1
Commercial Data Collection	2	3
Commercial Data Entry	2	3
Regional / County Training Events	8	10
LandMark Training	6	3
On Site In-County Training		2
Fall Conference Training Day	1	1
Totals	45	60

Table 4
FY25 Attendance by County

Adair County	11		LeFlore County	48	
Alfalfa County	17		Lincoln County	8	
Atoka County	16		Logan County	47	
Beaver County	12		Love County	27	
Beckham County	26		Major County	21	
Blaine County	8		Marshall County	8	
Bryan County	30		Mayes County	24	
Caddo County	48		McClain County	13	
Canadian County	20		McCurtain County	34	
Carter County	14		McIntosh County	13	
Cherokee County	24		Murray County	23	
Choctaw County	19		Muskogee County	15	
Cimarron County	6		Noble County	27	
Cleveland County	28		Nowata County	33	
Coal County	4		Okfuskee County	14	
Comanche County	42		Oklahoma County	71	
Cotton County	17		Oklahoma Tax Comm	15	
Craig County	4		Okmulgee County	5	
Creek County	30		Osage County	19	
Custer County	10		OSU-CLGT	49	
Delaware County	16		Others	67	
Dewey County	11		Ottawa County	7	
Ellis County	6		Pawnee County	13	
Garfield County	28		Payne County	32	
Garvin County	21		Pittsburg County	42	
Grady County	22		Pontotoc County	28	
Grant County	11		Pottawatomie County	50	
Greer County	7		Pushmataha County	6	
Harmon County	3		Roger Mills County	10	
Harper County	10		Rogers County	6	
Haskell County	8		Seminole County	20	
Hughes County	13		Sequoyah County	20	
Jackson County	19		Stephens County	21	
Jefferson County	8		Texas County	38	
Johnston County	8		Tillman County	9	
Kay County	7		Tulsa County	96	
Kingfisher County	19		Wagoner County	7	
Kiowa County	3		Washington County	13	
Latimer County	8		Washita County	31	
	614		Woods County	18	
			Woodward County	17	
				1065	
			Total	1679	

Table 5
Proposed Classes
FY26

CLASS NAME	PROPOSED	PRESENTED
Equalization Board Training	9	
Residential Data Collection	3	
Residential Data Entry	3	
Unit 1, Intro to Assessor's Office	2	
Unit 2, Real Property Appraisal	2	
Unit 3, Mass Appraisal	2	
Unit 4, Income Approach to Valuation	2	
Unit 5, Personal Property Valuation	2	
Unit 6, Cadastral Mapping	2	
Unit 7, Agricultural Land Valuation	2	
Advanced Income	1	
Commercial Data Collection	3	
Commercial Data Entry	3	
Regional / County Training Events	8	
LandMark Training	6	
On Site In-County Training		
Fall Conference Training Day	1	
Totals	50	0

Table 6
FY26 Current Enrollment

Course	Date	Location	Enrolled
Residential Data Entry	7/30/25	STW	9
Equalization Board Training	8/19/28	McAlester	0
Equalization Board Training	8/21/25	STW	0
Commercial Data Collection	8/26/25	STW	6
Unit III, Mass Appraisal	8/26/25	OKC	57
Commercial Data Entry	9/16/25	STW	10
Residential Data Entry	10/7/25	STW	8
Unit IV, Income Approach	10/7/25	OKC	54
Unit V, Personal Property Appraisal	11/5/25	STW	48
Data Collection of Residential Property	11/11/25	STW	3
Unit VI, Cadastral Mapping	12/2/25	STW	44
Unit VII, Ag Land Valuation	12/16/25	STW	45
		12	284

Agenda Item #5

Board of Equalization Training

This training consists of 2 types. A 6 hour in-person for newly appointed board members and a 3 hour ZOOM class for the continuing education requirement. In addition, BOE members can attend an accreditation class and achieve 3 hours of continuing education credit. CLGT conducted 13 BOE classes; 10 in-person with 131 attending and 3 ZOOM classes with 80 attending. As of this date, there are 107 members non-compliant for 2025.

Continuing Education Classes

Five (5) regional Deed workshops were conducted in the four (4) Association districts and in Stillwater; Classes were held in McAlester – 23 attended; Tulsa – 15 attended; Woodward – 24 attended; Duncan – 18 attended. Instructors were Kalee Jantzen, Ashley Bayless, and Bridgett Kimbrough.

Four (4) regional Excel workshops were conducted in the four (4) Association districts; Classes were conducted in McAlester – 8 attended; Tulsa – 3 attended; Woodward – 7 attended; Lawton – 2 attended. Instructors were Greg Pattersdon and Kasey Trammel.

Fall Conference Training Day – 141 attended

Agenda Item #6 CAMA Project Update

CAMA Staff

There are currently 18 CLGT staff that devote 100% of their time to the CAMA Project. We have two (2) vacancies.

- Two (2) Sr. CAMA positions have been filled with internal staff through open recruitment
- Two (2) CAMA II Supervisory positions have been filled with internal staff through open recruitment
- Two (2) CAMA I positions have been filled with external applicants through open recruitment.

A LandMark User Group currently has twelve (12) Assessors. The group meets periodically via Zoom and gives summary report at each 4C meeting. The purpose is to provide guidance to LandMark on issues, enhancements, and to solicit feedback from all counties using the LandMark CAMA system. Each district is to have a chairperson and 3 additional members. Kevin House, CAMA Manager is coordinating the user group.

NE District Chair	Larena Cook; members – Steve Campbell and Terri Lee
NW District Chair	xxxxxxxxxxx; members – Brad Rennels, and Jennifer Roach
SE District Chair	xxxxxxxxxxx; members – Shawna Hudspeth and Kandace Madden
SW District Chair	Jonathan Beck; members – Lisa Roberson, and LaDonna Phillips

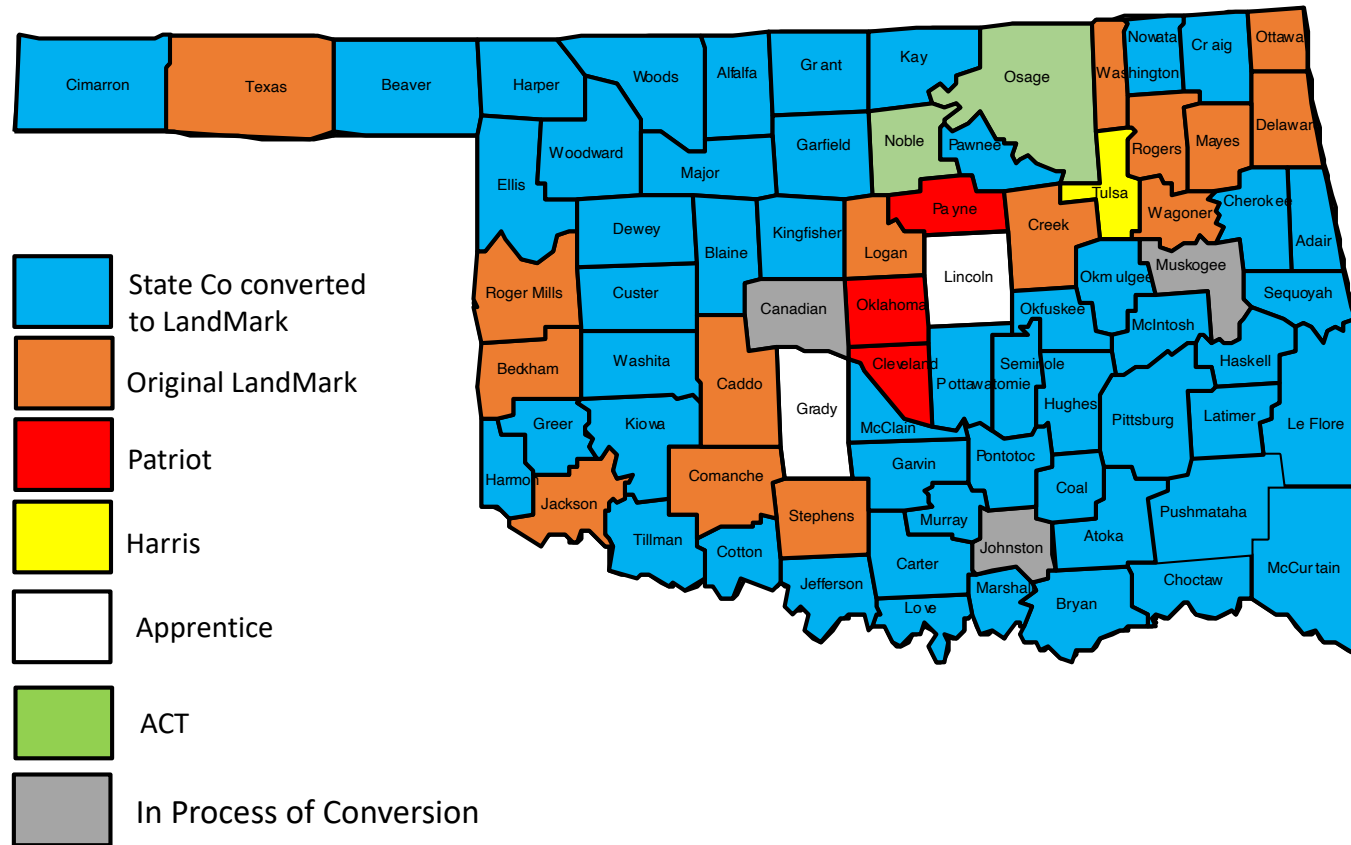
The SMART TEAM

The Smart Team (Sales Marketing Analysis Resource Team) group is implementing county-wide assistance throughout the state to facilitate the comprehension of the statutory-mandated equalization study and performance audit. Ryan Kirkpatrick is leading this project with the support of Jennifer Santino; they are currently collaborating with ten counties on land valuations and developing neighborhoods to assist these counties in achieving state compliance.

Additionally, Ryan Kirkpatrick has developed software to assist CLGT in fulfilling its statutory obligation to track and record the continuing education hours earned by all county assessors and deputies within the state.

The CAMA staff is available to come to your county and conduct in person trainings; such as tablet training, field work, deeds, including the appraisal application and the assessment application of the LandMark software. They are also available to assist you preparing the Abstract, Excise Report, Tax rolls, test your field data, and any other area you may request.

CAMA Software



As of August 1, 2025

Figure 2

CLGT CAMA Staff

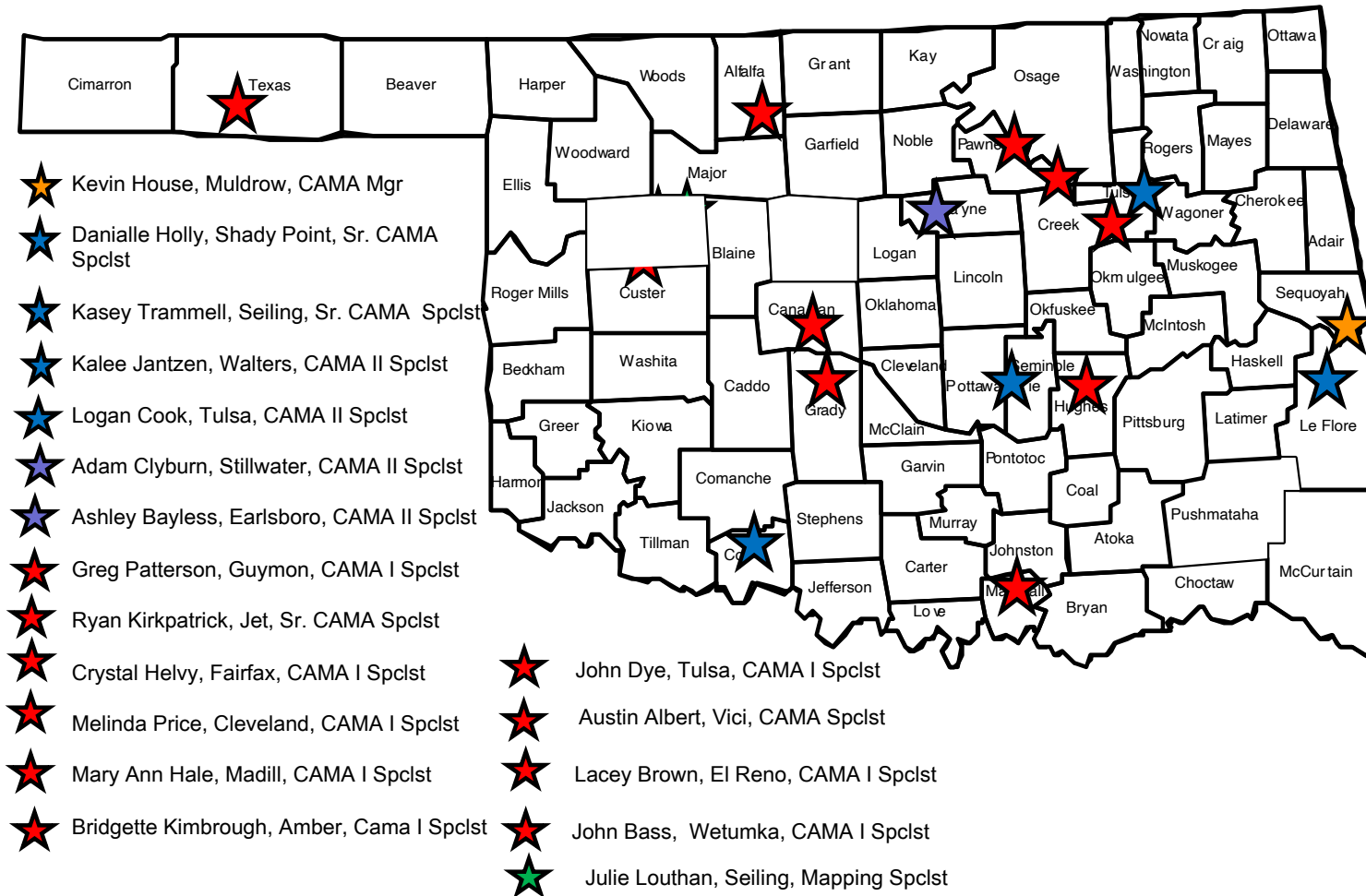


Table 7
FY 25 CLGT Budget

Project Title: CLGT									
Project Director: Gary Snyder									
Institution: Oklahoma State University									
Performance Period 07/01/24 - 06/30/25									
BUDGET SUMMARY	Description	Subcodes	CLGT Budget		Expenses		Total	% of Budget	
			FY25		Jul-Dec	Jan-Jun	FY25 Expenses	Spent	
1. Salaries		602200	\$1,835,000		\$681,593	\$722,117	\$1,403,710		76.5%
	a. CLGT Salaries		\$1,620,000		\$637,185	\$677,386	\$1,314,571		81.1%
	b. CEAT Salaries		\$215,000		\$44,409	\$44,730	\$89,139		41.5%
2. Employee Benefits & FICA		602700	\$715,650		\$234,650	\$250,651	\$485,301		67.8%
	a. CLGT Benefits		\$631,800		\$219,072	\$234,964	\$454,035		71.9%
	b. CEAT Benefits		\$83,850		\$15,579	\$15,687	\$31,266		37.3%
3. Materials and Supplies	a. Non-Exp Office Supplies	703020	\$5,000		\$2,311	\$4,240	\$6,551		131.0%
	b. Expendable Office Supplies	703010	\$17,500		\$5,246	\$2,317	\$7,563		43.2%
	c. Data Processing Supplies	703100	\$11,000		\$2,095	\$6,032	\$8,127		73.9%
	d. Instructional Supplies	703300			\$907	\$463	\$1,370		
	e. Books and Periodicals	703800	\$5,000		\$107	\$80	\$187		3.7%
4. Software	a. Ancillary	703150	\$38,000		\$23,279	\$8,104	\$31,383		82.6%
	b. Remote	707240	\$2,000		\$1,290	\$6,795	\$8,085		404.3%
	c. CAMA	707350	\$1,800,000		\$771,960	\$777,943	\$1,549,903		86.1%
5. Equipment and Equipment Maintenance	a. Computer Equipment	703902	\$125,000		\$19,063	\$202,869	\$221,932		177.5%
	b. Equipment Repair/Maint	708110	\$1,000						
	c. IT Service Agreements	708110	\$580,000		\$251,400	\$251,400	\$502,800		86.7%
6. Travel and Professional Development	a. In-state travel	705100	\$647,500		\$192,218	\$212,813	\$405,031		62.6%
	b. Registration (in-state)	705520	\$25,000		\$5,074	\$2,918	\$7,992		32.0%
	c. Out-Of State travel	705210	\$109,500		\$0	\$9,185	\$8,396		7.7%
	d. Registration (out-of-state)	705620	\$30,000		\$0	\$2,580	\$1,700		5.7%
	e. Memberships/Newsletters	708401	\$10,500		\$860	\$6,240	\$7,100		67.6%
7. Communications	a. Postage	706120	\$7,000		\$5,945	\$4,546	\$10,491		149.9%
	b. Monthly Phone & Internet Charge	706300	\$3,000		\$10,159	\$12,742	\$22,901		763.4%
	c. Long Distance	706350	\$500						
8. Printing/Binding	Course/Workshop Materials	708010	\$45,000		\$26,758	\$1,370	\$28,128		62.5%
9. Professional/Consulting Services	a. Subject Matter Experts (SME)	708200	\$231,000		\$34,859	\$30,500	\$65,359		28.3%
	b. General Marketing	708512			\$3,620	\$0	\$3,620		
10. Contractual Services	Professional Services	708320	\$3,500		\$990	\$990	\$1,980		56.6%
11. Space and Room Rental	a. CAMA Operations & Storage	704771	\$244,000		\$3,605	\$3,030	\$6,635		2.7%
	b. Workshops	705510	\$70,000		\$11,650	\$10,554	\$22,204		31.7%
12. Furniture, Remodel, Paint, Office Equip	CAMA Operations Location	703901	\$17,000		\$51,271	\$21,192	\$72,462		426.2%
13. Other Current Expenses	a. Check Cancellation fees	708945			\$0	\$15	\$15		
	b. County Refunds	709273			\$0	\$11,966	\$11,966		
DIRECT COSTS			\$6,578,650		\$2,340,909	\$2,563,652	\$4,902,892		74.5%
CLGT Legislative Appropriation	\$ 5,915,526								
FY25 Appropriations									
OSU Appropriation Budgeted	\$5,310,000								
Additional Appropriation 3% of remainder	\$605,526	5,915,526							
Previous FY Carryover	\$4,345,324								
Funds Available	\$10,260,851								
Less Expenses	\$4,902,892								
Less Accts Payable (County Refunds)	\$946,780								
Balance June 30,2025	\$4,411,179								

Table 8
FY26 Proposed CLGT Budget

Project Title: Ad Valorem Programs					
Principal Investigators:	Gary Snyder, CLGT Director				
Institution:	College of Engineering, Architecture and Technology				
	Oklahoma State University				
Performance Period:	7/1/25 - 6/30/26				
BUDGET SUMMARY	Description				Budget
1. Salaries	Current Salaries		2200		\$1,841,356
2. Employee Benefits & FICA	Current Benefits		2700		\$603,559
3. Materials and Supplies	a. Non-Exp Off Supplies		3020		\$6,600
	b. Expendable Off Supplies		3010		\$7,600
	c. Data Processing Supplies		3100		\$8,200
	d. Books & Periodicals		3800		\$500
4. Software	a. Ancillary		7240		\$32,000
	b. Remote		7240		\$9,000
	c. CAMA & Other		7350		\$1,600,000
5. Equipment and Equip Maintenance	a. Computer Equipment		3902		\$52,000
	b. IT Service Agreement		8100		\$580,000
6. Travel & Professional Development	a. In-State		5100		\$450,000
	b. Registration (in-state)		5520		\$8,000
	c. Out-Of-State		5210		\$12,000
	d. Registrations (out-of-state)		5620		\$7,500
	e. Memberships		8401		\$7,500
7. Communications	a. Postage		6120		\$11,000
	b. Monthly Phone Charges&Internet		6300		\$24,000
8. Printing	Workshop & Training Materials		8010		\$35,000
9. Professional/Consulting Services	a. Subject Matter Experts		8200		\$65,000
	b. General Marketing		8512		\$3,700
10. Contractual Services	Professional Services		8320		\$2,000
1. Space and Room Rental	a. CAMA Operations & Storage		4771		\$7,000
	b. Workshops		5510		\$30,000
13. Furniture, Remodel, Office Equip	CAMA Operations Location		3901		\$40,000
14. County Rebates	County Refunds		9273		\$353,905
TOTAL PROJECT COSTS					\$5,797,420
OSU FY26 Appropriation Budgeted	\$5,310,000				
Additional Appropriation 3% of remainder	\$600,000				
Previous FY25 Carryover	\$4,411,179				
Funds Available	\$10,321,179				
Less Expenses	\$5,797,420				
Balance June 30,2026	\$4,523,759				

Oklahoma Statutes Citationized



Title 68. Revenue and Taxation



Chapter 1 - Tax Codes



Article Article 28 - Ad Valorem Tax Code



Section 2816 - Educational Accreditation for Actual Appraisers of Real Property

Cite as: 68 O.S. § 2816 (OSCN 2025)

A. The Director of the Ad Valorem Division of the Oklahoma Tax Commission, the first deputy within such division, all field analysts or equalization and assessment analysts within such division, each elected county assessor assuming office on or after January 1, 1991, all first deputies within such assessors' offices and all personnel involved in the actual appraisal of property shall be required to achieve educational accreditation as prescribed by this section. Such accreditation shall be achieved within the time prescribed. Failure to achieve such accreditation shall result in forfeiture of office or termination of employment. A vacancy in a public office created for failure to achieve such accreditation shall be filled in the manner provided by law.

B. Accreditation for persons designated in subsection A of this section shall consist of initial accreditation and advanced accreditation as follows:

1. Within one (1) year from the date an assessor is elected to office, the assessor shall be required to successfully complete initial accreditation. If the assessor does not successfully complete testing or some part of the requirement, initial accreditation shall be completed within eighteen (18) months from the date of the assessor's election to office. Initial accreditation shall consist of successful completion of two (2) academic units. The first academic unit shall consist of basic ad valorem taxation law, legal responsibilities of the assessor's office, the role of the county assessor, valuation requirements and assessment administration. The second academic unit shall consist of basic appraisal and assessment processes.

2. Within one (1) year from the completion date of initial accreditation, the assessor shall be required to successfully complete advanced accreditation. If the assessor does not successfully complete advanced accreditation testing or some part of the requirement, advanced accreditation shall be completed by July 1, 1995, for persons holding office on May 27, 1993, or for persons assuming office after May 27, 1993, within eighteen (18) months from the date initial accreditation is completed. Advanced accreditation shall consist of successful completion of five (5) academic units. Each unit shall consist of one of the following topics:

- a. appraisal procedures,
- b. valuation of personal property,
- c. valuation of agricultural property,
- d. mass appraisal procedures, and
- e. cadastral mapping.

3. A county assessor's deputy not previously accredited pursuant to paragraphs 1 and 2 of this subsection shall be subject to the same requirements as the county assessor. Failure to complete the accreditations within the times prescribed shall result in dismissal of the deputy.

4. For any person required to achieve accreditation pursuant to this section and for whom the period of time to complete the accreditation is not otherwise prescribed, the accreditation shall be completed within eighteen (18) months of January 1, 1991, or within eighteen (18) months of the beginning date of employment if such person is initially employed after January 1, 1991.

C. Each county assessor who has successfully completed advanced accreditation shall thereafter be required to complete a continuing education requirement of thirty (30) hours every three (3) years. Failure to complete the continuing education requirement shall result in forfeiture of any travel reimbursement until the requirement is completed. Continuing education shall consist of successful completion of academic units on changes in Oklahoma Statutes affecting ad valorem taxation, real estate or appraisal, valuation and appraisal methods, mass appraisal methods or other topics appropriate to the improvement of county assessor's offices. A deputy who has completed advanced accreditation as required by this section shall be subject to the continuing education requirement.

D. The Oklahoma State University Center for Local Government Technology, in cooperation with the Oklahoma Tax Commission and the County Assessors' Association, shall develop educational requirements, curriculum materials, appropriate study resources and examinations for an education program for accreditation purposes established in this section. The Oklahoma State University Center for Local Government Technology shall provide necessary classes, seminars and materials in support of the accreditation requirements. Nothing in this section shall be construed to prohibit use of the International Association of Assessing Officers' course work, where applicable, or any of its professional designations, as a substitute for or supplement to the accreditation program requirements.

E. For purposes of the administration of the accreditation requirements, the Oklahoma State University Center for Local Government Technology shall be responsible for keeping an official record as to the accreditation of individual county assessors and deputies and others who are required to achieve accreditation. Such record shall be the sole responsibility of Oklahoma State University and shall be defined as an open record under [Section 24A.1 et seq. of Title 51](#) of the Oklahoma Statutes. The Oklahoma State University Center for Local Government Technology shall be responsible for forwarding only the pass/fail results of individual testing to the Tax Commission. The Tax Commission shall issue the accreditations to all persons who have so qualified. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology shall be paid out of funds deposited in the County Government Education-Technical Revolving Fund as provided in Section 6 of this act, appropriated or otherwise made available to the Tax Commission, or the University may charge a reasonable fee to defray the cost of sponsoring the educational accreditation academic units required by this section.

F. The Oklahoma State University Center for Local Government Technology, in cooperation with the County Assessors' Association and the County Treasurers' Association shall provide computer software programs, support of software and hardware including installation, maintenance, data management and training, to counties currently using the services previously provided by the State Auditor and Inspector. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology shall be paid out of funds deposited in the County Government Education-Technical Revolving Fund as provided by Section 6 of this act, appropriated or otherwise made available to the Tax Commission, or the University may charge a reasonable fee to defray the cost of sponsoring the County Computer Assistance Program support services required by this section.

G. The Oklahoma State University Center for Local Government Technology, in cooperation with the County Assessors' Association, shall provide the administration, support, training and implementation of the Oklahoma State University Center for Local Government Technology-sponsored computer-assisted mass appraisal computer software system to any county using the services provided by the Ad Valorem Division of the Oklahoma Tax Commission and other counties upon request on the effective date of this act, if such county elects to adopt the Oklahoma State University Center for Local Government Technology-sponsored program. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology for the computer-assisted mass appraisal program shall be paid out of funds deposited in the County Government Education-Technical Revolving Fund as provided by Section 6 of this act, appropriated or otherwise made available to the Oklahoma Tax Commission.

H. All powers, duties, responsibilities, property, assets, liabilities, fund balances, encumbrances and obligations of the Ad Valorem Division of the Oklahoma Tax Commission relating to the computer-assisted mass appraisal system, referenced in subsection G of this section, including, but not limited to,

program management, support and training, are hereby transferred to the Oklahoma State University Center for Local Government Technology.

Historical Data

Laws 1988, HB 1750, c. 162, § 16, eff. January 1, 1991. Amended by Laws 1993, SB 336, c. 273, § 8, emerg. eff. May 27, 1993; Amended by Laws 1996, SB 723, c.114, § 1, eff. November 1, 1996; Amended by Laws 2007, SB 685, c. 346, § 4, eff. January 1, 2008 ([superseded document available](#)); Amended by Laws 2009, SB 857, c. 170, § 1, emerg. eff. July 1, 2009 ([superseded document available](#)); Amended by Laws 2018, HB 3372, c. 260, § 1, emerg. eff. July 1, 2019 ([superseded document available](#)).

Oklahoma Statutes Citationized



Title 68. Revenue and Taxation



Chapter 1 - Tax Codes



Article Article 28 - Ad Valorem Tax Code



Section 2862 - Oath of Members of County Board of Equalization - Instructional Course - Reimbursement for Expenses - Attendance Requirement

Cite as: 68 O.S. § 2862 (OSCN 2025)

A. The members of the county board of equalization for each county in the state, before entering upon their duties, shall subscribe to the oath required of other county officers.

B. Each member of the county board of equalization shall be required to attend and successfully complete a course of instruction consisting of at least six (6) hours for purposes of instructing the members about the duties imposed on the board by law. The initial six-hour training shall only be required for the member's first term. The course shall be developed by the Oklahoma State University Center for Local Government Technology and shall include subjects similar to those prescribed by law for certification of county assessors and their deputies. Failure of a county board of equalization member to successfully complete such course within twelve (12) months of the date as of which the member was appointed shall result in forfeiture of the office and the vacancy shall be filled in the manner provided by law. In addition to the initial training requirement, each member of the county board of equalization shall attend and successfully complete an annual continuing education course of instruction of at least three (3) hours developed by the Oklahoma State University Center for Local Government Technology. Failure of a county board of equalization member to complete such annual continuing education course of instruction shall result in forfeiture of office and the vacancy shall be filled in the manner provided by law.

C. The program director of the Center for Local Government Technology at Oklahoma State University shall send written notification of failure to comply with the educational requirements described in this section to the county clerk of the county, the board of county commissioners and the State Auditor and Inspector.

1. Upon receiving such notice, the board of county commissioners shall no longer approve compensation or travel reimbursement for the noncompliant board member.

2. Within thirty (30) calendar days of receipt of such notice, the State Auditor and Inspector shall contact the noncompliant board member and provide him or her the opportunity to come into compliance.

D. The members of county boards of equalization in all counties having an assessed valuation of Two Billion Dollars (\$2,000,000,000.00) or more shall receive as compensation an amount not to exceed One Hundred Twenty-five Dollars (\$125.00) per day. The members of county boards of equalization in all other counties may receive as compensation an amount not to exceed One Hundred Dollars (\$100.00) per day, such amount to be established by the boards.

E. In addition to the amounts specified in subsection C of this section, members of county boards of equalization shall be reimbursed for each mile of travel to and from their residences to the place of meeting of the board for each session attended at the rate provided for other county officers. The members shall also be reimbursed for each mile of necessary travel in the performance of their official duties at the same rate.

F. The total number of days in each year for which the members of a county board of equalization may be paid shall be as follows:

1. In counties having an assessed valuation of Forty Million Dollars (\$40,000,000.00) or less, not to exceed forty (40) days;
2. In counties having an assessed valuation of more than Forty Million Dollars (\$40,000,000.00) and not more than Eighty Million Dollars (\$80,000,000.00), not to exceed forty-five (45) days; and
3. In counties having an assessed valuation of more than Eighty Million Dollars (\$80,000,000.00), not to exceed ninety (90) days.

G. A member of the county board of equalization may not miss more than three (3) meeting days of the board per calendar year unless, upon a review by the member's appointing authority, one or more of the absences were excused. Failure by a member of the county board of equalization to comply with the attendance requirement shall result in forfeiture of office and the vacancy shall be filled in the manner provided by law.

H. Forfeitures of office resulting from the failure to comply with provisions of this section shall be administered by the State Auditor and Inspector.

Historical Data

Laws 1988, HB 1750, c. 162, § 62, eff. January 1, 1991; Amended by Laws 1997, HB 2071, c. 304, § 7, emerg. eff. May 29, 1997 ([superseded document available](#)); Amended by Laws 1999, SB 467, c. 134, § 3, emerg. eff. April 28, 1999 ([superseded document available](#)); Amended by Laws 2000, SB 814, c. 64, § 1, emerg. eff. July 1, 2000 ([superseded document available](#)); Amended by Laws 2007, HB 1412, c. 172, § 1, eff. November 1, 2007 ([superseded document available](#)); Amended by Laws 2016, HB 2526, c. 51, § 1, eff. November 1, 2016 ([superseded document available](#)); Amended by Laws 2021, SB 483, c. 287, § 1, eff. November 1, 2021 ([superseded document available](#)); Amended by Laws 2023, SB 507, c. 27, § 1, eff. November 1, 2023 ([superseded document available](#)).

Laws 1989, HB 1388, c. 321, § 25; Amended by Laws 1993, SB 336, c. 273, § 14, emerg. eff. July 1, 1993; Amended by Laws 2018, HB 3372, c. 260, § 2, eff. July 1, 2019 ([superseded document available](#)).

Oklahoma Statutes Citationized



Title 68. Revenue and Taxation



Chapter 1 - Tax Codes



Article Article 29 - Exemptions, Collections, and Payment



Section 2947.1 - Creation of Agency Special Account

Cite as: 68 O.S. § 2947.1 (OSCN 2025)

There is hereby created in the State Treasury an agency special account for the Oklahoma Tax Commission for the collection and distribution of documentary stamp revenues as provided by [Sections 2947.2](#) and [2947.3](#) of this title.

Oklahoma Statutes Citationized

Title 68. Revenue and Taxation

Chapter 1 - Tax Codes

Article Article 29 - Exemptions, Collections, and Payment

Section 2947.2 - Distribution - County Refund/Rebate

Cite as: 68 O.S. § 2947.2 (OSCN 2025)

A. For the fiscal year ending June 30, 2022, and for each fiscal year thereafter, ten percent (10%) of the revenue collected pursuant to [Section 3204](#) of this title shall be apportioned by the Oklahoma Tax Commission monthly to the Oklahoma Cooperative Extension Service for duties imposed on the Extension Service pursuant to [Sections 130.1](#) through [130.7](#) and [Section 1500 of Title 19](#) of the Oklahoma Statutes and [Section 3006](#) of this title.

B. For the fiscal year ending June 30, 2022, and for each fiscal year thereafter, eighty-eight and five-tenths percent (88.5%) of the revenue collected pursuant to [Section 3204](#) of this title shall be apportioned by the Oklahoma Tax Commission monthly to the Oklahoma State University Center for Local Government Technology for duties imposed pursuant to [Sections 2816](#) and [2862](#) of this title related to any training, support, professional development, and additional software necessary for county assessors, treasurers and boards of equalization, and the acquisition and administration of a computer-assisted mass appraisal software system for county governments; provided, the Oklahoma State University Center for Local Government Technology may delay the acquisition of such software until such time as sufficient funds are available.

C. After the computer-assisted mass appraisal software acquisition is complete and associated costs are paid, any county which elects not to participate in the Oklahoma State University Center for Local Government Technology's computer-assisted mass appraisal software system may apply to the Center for Local Government Technology for a refund up to ten percent (10%) of such county's annual documentary stamp tax revenue apportionment received by the Center for Local Government Technology; provided, if available funds are insufficient for a ten-percent rebate, the percentage shall be adjusted so that rebates may be paid.

Historical Data

Laws 2018, HB 3372, c. 260, § 6, eff. July 1, 2019; Amended by Laws 2021, HB 2780, c. 15, § 9, eff. November 1, 2021 ([superseded document available](#)).

Oklahoma Statutes Citationized

Title 68. Revenue and Taxation

Chapter 1 - Tax Codes

Article Article 32 - Documentary Tax Stamp

Section 3204 - Design and Distribution of Stamps - Accounting - Distribution of Funds

Cite as: 68 O.S. § 3204 (OSCN 2025)

A. The Oklahoma Tax Commission shall design such stamps in such denominations as in its judgment it deems necessary for the administration of this tax. The Oklahoma Tax Commission shall distribute the stamps to the county clerks of the counties of this state, and the county clerks shall have the responsibility of selling these stamps and shall have the further duty of accounting for the stamps to the Oklahoma Tax Commission on the last day of each month. Stamp metering machines or rubber stamps

as prescribed by the Oklahoma Tax Commission may be used by the county clerk, and the expenses thereof shall be paid by the county concerned. The use of meters or rubber stamps shall be governed by the Oklahoma Tax Commission.

B. The county clerks shall account for all collections from the sales of such stamps to the Oklahoma Tax Commission, on the last day of each month. The first fifty-five cents (\$0.55) of each seventy-five cents (\$0.75) collected shall be apportioned as follows:

1. The county clerks shall retain five percent (5%) of all monies collected for such stamps as their cost of administration; and
2. Of the remaining ninety-five percent (95%) the Oklahoma Tax Commission shall apportion for the fiscal year ending June 30, 2022, and for each fiscal year thereafter, Five Hundred Thousand Dollars (\$500,000.00) plus three percent (3%) of the remainder as provided in [Sections 2947.2](#) and [2947.3](#) of this title. The remainder of the collections shall be transferred by the Oklahoma Tax Commission to the General Revenue Fund of the State Treasury to be expended pursuant to legislative appropriation.

C. The remaining twenty cents (\$0.20) of each seventy-five cents (\$0.75) collected shall be paid into the county general fund.

Historical Data

Laws 1967, HB 535, c. 259, § 4; Amended by Laws 1971, SB 129, c. 315, § 4, emerg. eff. July 1, 1971; Amended by Laws 1978, HB 1703, c. 120, § 2; Amended by Laws 1981, HB 1111, c. 78, § 1, emerg. eff. July 1, 1981; Amended by Laws 1986, SB 511, c. 223, § 48, emerg. eff. July 1, 1986; Renumbered from [68 O.S. § 5104](#) by Laws 1988, HB 1750, c. 162, § 160, eff. January 1, 1992; Amended by Laws 1997, HB 2071, c. 304, § 13, emerg. eff. May 29, 1997 ([superseded document available](#)); Amended by Laws 2018, HB 3372, c. 260, § 4, eff. July 1, 2019 ([superseded document available](#)); Amended by Laws 2021, HB 2780, c. 15, § 11, eff. November 1, 2021 ([superseded document available](#)).

Appendix

Relevant Statutes

Appendix - Relevant Statutes

Title 19. Counties and County Officers

Chapter 6 - Officers

General Provisions

Section 130.1 - Commission on County Government Personnel Education and Training - Creation – Membership

19 O.S. § 130.1

There is hereby re-created, to continue until July 1, 2026, in accordance with the provisions of the Oklahoma Sunset Law, the Commission on County Government Personnel Education and Training, hereinafter called the "Commission". The Commission shall be composed of the following five (5) members: The President of Oklahoma State University or designee; the State Auditor and Inspector or designee; the Director of the Oklahoma Department of Transportation or designee; the Chairman of the Oklahoma Tax Commission or designee; and the President of the Oklahoma County Officers Association or designee.

Chapter 6 - Officers

Section 130.2 – Duties of Commission

19 O.S. § 130.2

The duties of the Commission shall be:

1. To oversee a professional development program for training Oklahoma county commissioners, county clerks, county treasurers, county assessors, court clerks, their deputies and employees, county sheriffs, excise board members, candidates for county office and any other persons through the Cooperative Extension Service at Oklahoma State University;
2. To provide guidance to the Cooperative Extension Service in designing curricula to be used in educational programs and materials;
3. To identify needs and set priorities for research to be conducted in cooperation with the Cooperative Extension Service in areas relevant to the study and improvement of Oklahoma county government and its functions and to accept gifts and grants for such purposes;
4. To cooperate with the advisory boards authorized in Section 130.4 of this title in determining the educational needs of county officials and their employees so that they can perform their duties and responsibilities efficiently and professionally; and
5. To contract with the Cooperative Extension Service at Oklahoma State University to administer personnel education and training for counties and other political subdivisions.

Chapter 6 - Officers

Section 130.3 – Meetings - Chairman - Quorum - Mileage and Per Diem

19 O.S. § 130.3

The Commission shall meet within sixty (60) days after the effective date of this act. The President of Oklahoma State University or his or her designee shall serve as chair of the Commission. After the first meeting, the Commission shall meet as it deems necessary or when called by the chair or by any three members. Three members shall constitute a quorum and no official action shall be taken by the Commission unless there is a quorum present.

The representative of the County Officers Association shall be reimbursed for mileage and per diem in accordance with the State Travel Reimbursement Act when attending

Commission meetings or other activities associated with his or her duties. Other Commission members shall not be reimbursed.

Chapter 6 - Officers

Section 130.4 – Advisory Boards

19 O.S. § 130.4

A. The Cooperative Extension Service is hereby authorized to create advisory boards as they deem necessary. Members of such advisory boards shall be appointed by the Cooperative Extension Service and shall include, but shall not be limited to, county government officials and appropriate state agency representatives. Meetings of advisory boards shall be called by the County Training Program Director of the Cooperative Extension Service. Such advisory boards shall assist in developing educational programs and materials for training county government officers and their employees.

Advisory board members shall be reimbursed for expenses incurred in the performance of their duties under Sections 130.1 through 130.7 of this title in accordance with the State Travel Reimbursement Act.

B. The Cooperative Extension Service is authorized to contract with state agencies and private entities to provide training.

Chapter 6 - Officers

Section 130.5 – Objectives of Education and Training Programs

19 O.S. § 130.5

The objectives of each education and training program, as developed by the Commission in consultation with the advisory boards and administered through the Cooperative Extension Service at Oklahoma State University, shall include, but shall not be limited to:

1. Encouraging the professional development of the groups of county officials and their employees governed by this act by providing educational programs and reference materials on job-related topics on a timely basis;
2. Improving the efficiency of county government operations by providing technical assistance in the administration of mandated duties;
3. Improving the technical skills of county employees by providing technical training in the operation and maintenance of construction equipment and machinery; and
4. Serving as a reference and resource center for county officials.

Chapter 6 - Officers

Section 130.6 – Support Staff - Other Training Programs

19 O.S. § 130.6

A. 1. Any professional or clerical support staff required by the Commission shall be provided through the Cooperative Extension Service.

2. The training programs developed pursuant to Sections 130.1 through 130.7 of this title shall not interfere with or duplicate any other existing training programs for county government personnel.

B. All expenses incurred in the performance of the duties imposed upon the Commission by law shall be paid out of funds appropriated or otherwise made available to the Office of the State Auditor and Inspector and may also be paid by the collection of training expenses paid by the counties directly to the Cooperative Extension Service..

Chapter 6 - Officers

Section 130.7 – Certain County Officials to Participate in Training Programs and Educational Seminars - Expenses

19 O.S. § 130.7

A. Each county commissioner, county clerk, county treasurer, and court clerk holding office on May 11, 1982, and those elected thereafter and the deputies of such elected county officers shall be required to participate in the appropriate training programs, as defined in subsection B of this section, and educational seminars relevant to their positions and duties conducted pursuant to Sections 130.1 through 130.7 of this title. In addition, county sheriffs and county assessors may attend the training programs specified in this section.

B. Appropriate training programs shall include those programs provided by the Cooperative Extension Service at Oklahoma State University.

Chapter 33 - Purchasing

Section 1500 - County Purchasing Agent - Appointment - Training - Duties and Responsibilities - Salary - Office Space and Equipment.

19 O.S. § 1500

A. The county clerk of each county or an employee of that office so designated by the county clerk shall be the county purchasing agent. Provided, in counties having a county budget board created pursuant to the County Budget Act, the board may, upon an affirmative vote of a majority of all the board members then in office, appoint a county purchasing agent. In the event the board does not appoint a county purchasing agent, the county clerk or an employee of that office so designated by the county clerk shall be the county purchasing agent. The county purchasing agent shall be under the general supervision and direction of the appointing authority.

B. All persons serving as county purchasing agents on July 1, 1989, shall attend training seminars sponsored by the Oklahoma Cooperative Extension Service prior to July 1, 1990. The training seminars will cover the terminology, concepts, customs, and practices of the sellers of supplies, materials and equipment commonly purchased for the county. All county purchasing agents appointed after July 1, 1989, shall attend the training seminars within one (1) year of their appointment.

C. The county purchasing agent shall be authorized necessary assistants to carry out the duties and responsibilities provided by law and as may be delegated by the appointing authority. Provided, the employment of such assistants shall be upon the approval of the appointing authority. The salary of the county purchasing agent and assistants shall be fixed by the appointing authority. Provided, if the county clerk is the county purchasing agent, the salary of the county clerk shall remain as provided by law.

D. The county purchasing agent shall, at the expense of the county, be authorized adequate office space, furnishings, equipment and supplies to carry out the duties and responsibilities of the county purchasing agent as provided by law and as may be delegated by the appointing authority. Provided, the acquisition of such furnishings, equipment and supplies shall be upon the approval of the appointing authority, and the acquisition of office space shall be upon the approval of the board of county commissioners.

Title 68 – Revenue and Taxation

Chapter 1 - Tax Codes

Section 3006 - Meetings of County Excise Board - Organization – Powers and Duties

68 O.S. § 3006

A. The county excise board shall meet at the county seat on the first Monday of July of each year as provided in [Section 3014](#) of this title or on such earlier date in the year as determined by the excise board, and organize by electing one of its members as chair, and another as vice chair who shall preside in the absence of the chair, for the purpose of performing the duties required of it by law during such fiscal year. Thenceforth, the board may meet from day to day, or adjourn from day to day and time to time thereafter for the purpose.

B. In its functioning it is hereby declared an agency of the state, as a part of the system of checks and balances required by the Constitution, and as such it is empowered to require adequate and accurate reporting of finances and expenditures for all budget and supplemental purposes, charged with the duty of requiring adequate provision for performance of mandatory constitutional and statutory governmental functions within the means available, but it shall have no authority thereafter to deny any appropriation for a lawful purpose if within the income and revenue provided.

C. Each member of the county excise board shall be required to attend and successfully complete a course of instruction consisting of at least six (6) hours within twelve (12) months of appointment and three (3) hours of instruction for every year of service. The course of instruction shall include the duties and responsibilities of the county excise board including duties and responsibilities related to authorized millage rates imposed by local taxing jurisdictions, and the courses shall be offered by or approved by the Oklahoma State University Cooperative Extension Service.

D. Failure of a county excise board member to complete the initial six (6) hours of instruction within twelve (12) months of appointment or the annual three (3) hours of continuing education course of instruction shall result in forfeiture of office and the vacancy shall be filled in the manner provided by law.

E. The program director of the County Training Program of the Oklahoma State University Cooperative Extension Service shall send written notification of failure to comply with the educational requirements described in this section to the county clerk of the county, the board of county commissioners and the State Auditor and Inspector.

1. Upon receiving such notice, the board of county commissioners shall no longer approve compensation or travel reimbursement for the noncompliant board member.

2. Within thirty (30) calendar days of receipt of such notice, the State Auditor and Inspector shall contact the noncompliant board member and provide him or her the opportunity to come into compliance.

F. A member of a county excise board may not miss more than three (3) meeting days of the board per calendar year unless, upon a review by the member's appointing authority, one or more of the absences were excused. Failure by a member of a county excise board to comply with the attendance requirement shall result in forfeiture of office and the vacancy shall be filled in the manner provided by law.

G. Forfeitures of office resulting from the failure to comply with provisions of this section shall be administered by the State Auditor and Inspector.

H. The State Auditor and Inspector may promulgate rules as necessary to implement the provisions of this act.