

Handbook for County Clerks of Oklahoma



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Cover Photos (clockwise from upper right): Debbie Greenfield (far right), Lincoln County Clerk, with her deputies (l to r) Candace Crews, Lila Wilson, Darla Riley, Amber Massey (seated), Brenda Danker, and Patricia Parker; Martha Barrett, Payne County; Letty Black (left) and Donella Epps, Oklahoma County; Gary Jones, Oklahoma State Auditor and Inspector, and Eugina Loudermilk, Coal County; and Troy Cole, Logan County.

Preface

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

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

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

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

19 O.S. § 225

Other legislative changes include the creation of the office of the County Assessor in 68 O.S. § 2401, the changing of County Judges and Attorneys to District Officers and the dropping of Township Officers. 68 O.S. § 2486 provided for an Excise Board with appointive membership,

68 O.S. §2841

68 O.S. §3005.1

“ . . . as a part of the system of checks and balances required by the Constitution.”

68 O.S. § 3006

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

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

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

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

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Introduction

How to Use This Handbook

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

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

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

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

Technology

Internet Document

The *Handbook for County Clerks of Oklahoma* is an internet document and can be accessed through the County Training Program website: <http://www.agecon.okstate.edu/ctp> under the "Handbook" heading on the left-hand side of the website. You can download the document onto your computer, copy parts of the

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

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

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

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

Any word or groups of words that appear in blue and any statute reference that appears in green on your screen will link to something related to them.

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

Organization

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

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

In Appendix A is a guide to using the statutes.

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

Statute and Other References

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

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

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

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

Procedures

This handbook includes some procedural information for accomplishing the duties of the County Clerk's office. Many times procedures will vary from one county to another. This handbook is not meant to mandate procedures, but could often prove useful to see how certain tasks are performed.

Forms and Computerized Forms

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

Questions and Comments

We have made every attempt to provide as complete and accurate a handbook as possible. If you have any questions, comments, or suggestions, please contact the County Training Program at Oklahoma State University, 405-744-6160, FAX 405-744-8210, email ctp@okstate.edu.

Chapter One

County Government in Oklahoma

The County Government System in Oklahoma

The 77 counties in Oklahoma serve as extensions or subdivisions of the State of Oklahoma. All counties receive their administrative powers from the state. The Oklahoma Constitution and the Oklahoma Statutes mandate and define all of the duties and responsibilities of all county offices. Some county officers are elected and others are appointed. Unlike municipal governments, county governments do not make new laws or ordinances. The Oklahoma State Legislature enacts the laws that govern county government and that county governments enforce.

Powers and Duties of County Government

19 O.S. § 1

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

- To sue and be sued
- To purchase and hold real and personal estate for the use of the county and lands sold for taxes as provided by law
- To sell and convey any real or personal estate owned by the county, and make such order respecting the same as may be deemed conducive to the interests of the inhabitants
- To execute leases of real property owned by the county to nonprofit corporations organized for the general purpose of historical preservation
- To make all contracts and do all other acts in relation to the property and concerns of the county necessary to the exercise of corporate or administrative power
- To exercise such other and further powers as may be especially provided for by law

County governments in Oklahoma have the following primary responsibilities:

- Maintaining the peace
- Protecting health and property
- Enhancing economic opportunity
- Within these broad categories, county officers perform several functions:
- Enforcing the laws
- Building and maintaining county roads
- Maintaining official records
- Collecting, maintaining, and disbursing county revenues
- Helping to ensure the physical health and well-being of county citizens

County Officers

Elected County Officers

Oklahoma law stipulates that each county must have seven county offices, each one headed by an elected county officer. Five of these offices were established in the Oklahoma Constitution in 1907.

Oklahoma Constitution
Article 17 § 2

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

- County Commissioners
- Three in each county; one elected by the voters in each of the three districts
- County Clerk
- County Assessor
- Created by Oklahoma Statute in 1911; replaced town, city, and township assessors whose offices were abolished that same year
- County Treasurer
- County Court Clerk
- County Sheriff
- District Attorney

68 O.S. § 2814

An Oklahoma Statute in 1967 created the office and 27 districts and replaced County Attorneys. Voters from one or more counties within a district select a District Attorney to represent that district.

19 O.S. § 215.1

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

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

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

County Commissioners

19 O.S. § 321

One County Commissioner is elected from each of three districts within the county. These districts must, by law, be approximately equal in population.

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

19 O.S. § 339

- Selling or purchasing public land or buildings for the county
- Auditing the accounts of other county officers
- Approving the purchase of operating supplies, equipment, and services contracted for the county
- Supervising county road and bridge construction and maintenance
- Developing personnel policies, designating holidays, and approving salaries for county employees
- Approving payment of the county payroll
- Auditing and approving tort claims against the county
- Receiving and approving bids for major purchases or construction projects Preparing the county budget in conjunction with other county officers
- Monitoring the county solid waste program
- Calling county elections for various purposes
- Reapportioning commissioner districts in accordance with Census Bureau criteria
- Purchasing surety bonds (blanket bonds) to cover all county officers and employees

19 O.S. § 339(A)(1)

19 O.S. § 339(A)(2)

19 O.S. § 339(A)(3)

19 O.S. § 339(A)(9)

19 O.S. § 326

19 O.S. § 153

51 O.S. § 158

19 O.S. § 321(B)

19 O.S. § 167

19 O.S. § 622

19 O.S. § 326

25 O.S. § 307(E)

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

Oklahoma Constitution
Article 10 §9-D

County Clerk

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

19 O.S. §§ 250, 284, 286

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

19 O.S. §§ 243, 244

68 O.S. §§ 2861(E),
3005.1(A)

19 O.S. §§ 245, 250

19 O.S. § 347

62 O.S. § 471

19 O.S. § 1501

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

19 O.S. § 225

County Assessor

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

68 O.S. §§ 2814, 2815

68 O.S. § 2817

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

The County Assessor also performs the following duties:

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

68 O.S. §§ 2827, 2840

68 O.S. § 2820

68 O.S. § 2823

68 O.S. § 2836

68 O.S. § 2871

County Treasurer

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

19 O.S. §§ 623, 624, 625

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

68 O.S. § 2869

County Court Clerk

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

12 O.S. §§ 22, 24

12 O.S. §§ 22, 24, 27, 28,
29, 35.1
28 O.S. § 31

County Sheriff

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

19 O.S.
§§ 513, 514, 516,
526, 545

County Budget Boards

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

19 O.S. §§ 1403, 1407

District Attorney

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

19 O.S. §§ 215.1, 215.4

- Serves as criminal prosecutor in district court
- Assists a grand jury with legal advice, witness examination, and indictments
- Provides witness and victim assistance
- Represents the county in all civil actions or proceedings in which the county is a party
- Serves as the principal legal counsel for county government to give opinion and advice to the Board of County Commissioners and other civil officers of the county when requested by such officers and boards, on all matters in which the county is interested, or relating to the duties of the boards or officers in the county.

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

19 O.S. § 527

In any proceeding in which a county officer brings an action against another county officer, the district attorney shall not represent either county officer in the action. If the District Attorney and the Board of County Commissioners agree, the county may hire outside counsel at the expense of the county.

19 O.S. § 215.25(H)
19 O.S. § 215.37M(B)

Non-Elected County Officers and Boards

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

- County Engineer
- County Extension Office professionals
- Superintendent of Health
- County Medical Examiner
- County Safety Director

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

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

County Engineer

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

69 O.S. § 624
69 O.S. §§ 625, 626

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

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

69 O.S. § 687.1

County Extension Office Personnel

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

70 O.S. § 3418

- Agriculture

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

County Board of Health/Superintendent of Health

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

63 O.S. §§ 1-201-1-210

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

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

County Medical Examiner

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

63 O.S. § 937

County Safety Director

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

40 O.S. § 403(E)

Safety Coordinators

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

40 O.S. § 403(E)

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

County Board of Equalization Members

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

68 O.S. §§ 2861 ~2864

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

68 O.S. § 2861(E)

County Excise Board Members

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

68 O.S. § 3005.1

68 O.S. §§ 3006, 3007

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

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

68 O.S. § 2871

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

68 O.S. § 3006

Board of Tax Roll Corrections Members

Members of the Board of Tax Roll Corrections include the Chairman of the Board of County Commissioners as chairman, the Chairman of the Equalization Board as vice-chairman, and the County Assessor as a member. The County Clerk serves as secretary, but is a non-voting member.

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

63 O.S. §§ 683.11, 683.12

County Emergency Management Director

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

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

56 O.S. § 163

The County Board of Public Welfare Members

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

26 O.S. §§ 2-110, 2-111,
2-111.1, 2-11.2-217

County Election Board Members

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

26 O.S. §§ 2-124,
2-125, 12-126

County Free Fair Board Members

The nine members of the County Free Fair Board are generally elected by written secret ballot for a term of three years at a mass meeting in February called by the Board of County Commissioners. Three members are elected annually, one from each district. These members manage the fairground facilities and conduct the county free fair, junior livestock show, and other events.

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

Other Non-Elected Officers

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

- County Law Library Board of Trustees

20 O.S.
§§ 1204, 1205, 1208
19 O.S. §§ 1002, 1004

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

19 O.S. § 863.1

19 O.S. §§ 789, 790.1

Chapter Two

Sources of County Revenue

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

County Funds

The graph in Figure 2-1 shows the average county revenue sources for FY 2010. This graph depicts the average revenue sources for all 77 counties in Oklahoma. Not all counties receive revenue from all of the items included in the graph. For example, not all counties have a county sales tax.

The County General Fund

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

Oklahoma Constitution
Article 10, § 9

The County General Fund is typically used to pay most county employees' salaries plus many expenses for county maintenance and operation. It also provides revenue for various budget accounts and accounts that support special services and programs. Table 2-1 shows some options for revenue amounts that could be apportioned to budget accounts that support special services as established by the statutes.

62 O.S. § 331
68 O.S. §§ 3009, 3011

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

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

62 O.S. § 331

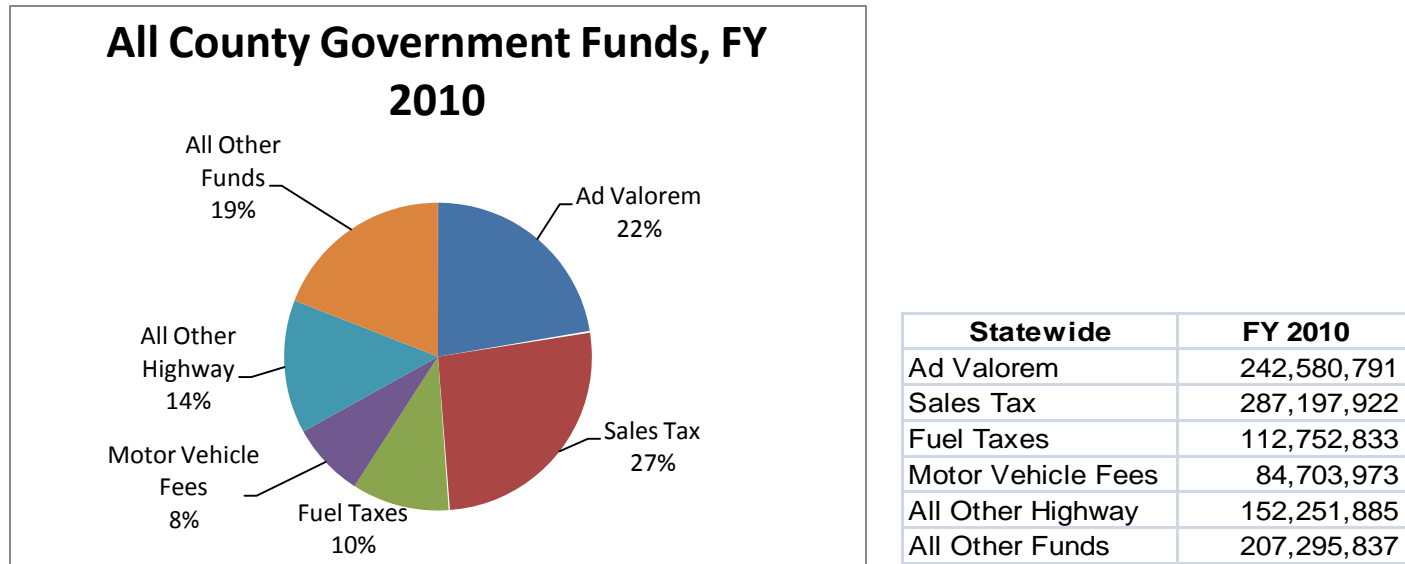
Ad Valorem Tax Collections

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

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

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

County Government Revenue Sources for Counties, FY 2010 All 77 Counties



Sources of revenue include all revenues to General, County Highway, and Special Revenue funds. The percent of revenue by source was calculated for each of the seventy-seven counties. Then the average of the seventy-seven counties was computed based on the statistics of the individual counties.

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



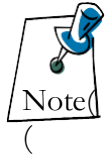
This graph shows a general average of all 77 counties in Oklahoma. Not all counties receive revenue from all of the sources shown. For example, not all counties have a sales tax.

Figure 2-1. Average County General Fund Revenue FY 2010

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

62 O.S. § 331

Budget Account	Regulated Amount of Deposit
County Audit	Mandatory to provide one-tenth mill
Governmental	Optional with the Board of County Commissioners
Tick Eradication	Optional with the Board of County Commissioners
Highway Levy for road and bridge construction and maintenance	Optional with the Board of County Commissioners
Free Fair	Optional within the limit of the applicable statute under which the free fair is organized
Free Fair Improvement	Optional within the net proceeds of one mill
Free Fair Additional Improvement	Optional within the net proceeds of one mill
Library	Optional within the net proceeds of one-half mill
Public Health	Optional within the net proceeds of one mill (when coordinated by the State Department of Public Health)
Bovine T.B.	Optional within the limit of \$5,000.00
Farm and Home Demonstration	Variable with the size of the county (optional within statutory limitations)



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

Oklahoma Constitution
Article 10, § 8

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

68 O.S. § 2806
68 O.S. § 2807

Real Property

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

68 O.S. § 2806

Personal Property

Personal property includes individual personal property and business personal property.

68 O.S. § 2807

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

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

Counties can elect to abolish household personal property taxes.



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

Oklahoma Constitution
Article 10, § 8A

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

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

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

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

Other Ad Valorem Funded Budgets

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

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

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

Oklahoma Constitution
Article 10, § 10

Oklahoma Constitution
Article 10, § 9Ca

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

Exemptions to Ad Valorem Taxation

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

68 O.S. § 2887

Table 2-2. County Ad Valorem Taxation Process

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

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

Table 2-3. Property Tax Calculation

Fair cash value of a home	\$80,000.00
Times the assessment ratio	x .12
Equals assessed value	\$9,600.00
Less homestead exemption	<1,000.00>
Equals net assessed value	\$8,600.00
Times the tax rate (80 mills) or 80/1000 = 0.080	x 0.080
Equals tax due	\$688.00

Homestead Exemption

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

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

68 O.S. § 2888

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

68 O.S. § 2889

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

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

Additional Homestead Exemption

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

68 O.S. § 2890

- The homeowner is eligible for a homestead exemption.
- Application for additional homestead must be made annually on or before March 15.
- The homeowner's gross household income is \$20,000 or less for the preceding calendar year.

Ad Valorem Tax Refunds or Credits

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

68 O.S. § 2906

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

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

Oklahoma Constitution
Article 10, Section 8E

Fees and Collections

Fees and collections are another source of revenue for the County General Fund. They are revenue sources generated by a political subdivision. Fees are charged for services provided. The majority of the services and accompanying fees are established by the legislature. Collections are the revenues obtained from the fees.

28 O.S. § 43

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

28 O.S. § 32

County Sales Tax

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

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



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

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

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

A.G. Opinion 96-70

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

68 O.S. § 1370

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

68 O.S. § 1370(C)

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



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

68 O.S. § 1354
68 O.S. § 2701

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

County Use Tax

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

68 O.S. § 2705

[OSU Extension Facts F-765, Use Tax for County Government](#) contains additional information on use tax.

68 O.S. § 1411

State Transfer Payments

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

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

69 O.S. § 664
68 O.S. § 500.6(A)(4),
(A)(5), (A)(6)

68 O.S. § 500.7

47 O.S. § 1104

68 O.S. § 1004

In addition, school districts receive funds from the state rural electric co-op tax according to the number of miles of power lines within each district. Cities and towns receive funds from the state alcoholic beverage

tax based on total area and population. Counties and municipalities with racetracks also receive monies from admission fees.

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

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

The [Oklahoma Tax Commission](#) booklet, *State Payments to Local Governments*, summarizes the monies returned to each political subdivision and provides statute references for tax authorization and apportionment.

In-Lieu Taxes

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

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

68 O.S. §§ 5301
47 O.S. § 1137.1

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

Reimbursements

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

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

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

19 O.S. §§ 215.36
19 O.S. §§ 215.38

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

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

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

62 O.S. §§ 193
62 O.S. §§ 194

Table 2-4. State Transfer Payment Sources and Uses

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

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

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

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

Cash Funds

Special revenue funds, or cash funds, are created by statute and must be accounted for separately. Accounts within a cash fund are not subject to fiscal year limitations, which means that any cash surplus in an account at the end of a fiscal year remains with that account at the beginning of the new fiscal year. The Statutes may reference cash funds as revolving funds. Cash fund revenues come from many sources including the following three sources:

- Excise taxes that the State of Oklahoma collects and distributes to counties
- State of Oklahoma contributions from its General Revenue Fund 68 O.S. § 1370 (E)
- Local collections of monies 68 O.S. § 2829.1

Cash funds differ from the County General Fund in one important way. County General Funds can be apportioned by the County Excise Board according to anticipated receipts. Revenue in cash funds must be actually collected before it can be disbursed. The following are some examples of county cash funds:

- County Sales Tax Fund 63 O.S. § 683.17
- County Assessor's Fee Revolving Fund 22 § 991a 4.1
- Emergency Management Fund 22 O.S. § 1334 (A~J)
- County Community Service Sentencing Program (CSSP) Fund 69 O.S. § 1503
- County Commissioners' Litter Reward Fund 22 O.S. § 1334 (A~J)
- County Highway Fund 21 O.S. § 1761.1
- County Commissioners' Flood Plain Cash Fund 82 O.S. §§ 1601
- County Clerk's Lien Fee Fund 82 O.S. §§ 1602
- Court Clerk Revolving Fund 27A O.S. 2007, §§ 1-3-101
- County Fair Board Free Fair Fund 27A O.S. 2007, §§ 2-4-302
- Court Clerk's Child Abuse Prevention Fund 19 O.S. § 265
- District Attorney's Bogus Check Restitution Fund 19 O.S. § 220
- County Sheriff's Training Fund 2 O.S. § 15-59
- County Sheriff's Commissary Account 28 O.S. § 86.1
- County Sheriff's Service Fee Fund 22 O.S. § 991f-1.1 (E)
- County Sheriff's Prisoners' Board Fund 22 O.S. § 1325
- County Treasurer's Resale Property Fund 19 O.S. § 514.2

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

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

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

1. Home rehabilitation grant fund
2. Rural water district fund Fire district fund
3. Special road/bridge repair fund

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

Cash Fund Appropriations

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

68 O.S., § 331



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

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

- Part One: Certification of Funds available is completed by the County Treasurer.
- Part Two: Creates the Estimate of Need showing appropriation account in which the revenue is to be appropriated. This is completed by the Officer, BOC or County Clerk. The completed estimate of needs to presented to the Board of County Commissioners and approved in an open meeting.

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

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

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

Capital Projects Funds

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

Debt Service Funds

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

Special Assessment Funds

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

Audit Funds

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

Proprietary Funds

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

Enterprise Funds

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

Internal Service Funds

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

Fiduciary Funds

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

Trust and Agency Funds

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

60 O.S. § 176

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

Other Sources of County Revenue

Funds for County Road and Bridge Construction and Maintenance

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

County Bridge and Road Improvement Fund

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

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

County Improvements for Roads and Bridges Fund

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

47 O.S. § 1104 (L)
69 O.S. § 507

Other Funds

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

Chapter Three

The County Budget Process

Budget Preparation

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

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

To ensure fiscal responsibility and accountability of public officials to the law and the people that they serve; Oklahoma State law requires all units of local government, including school districts, to prepare an annual financial statement and estimate of needs for certain funds, especially the General Fund. These documents must be available for inspection by state and county review boards and the general public. The county fiscal year in Oklahoma is July 1 through June 30.

68 O.S. § 3002

68 O.S. § 3004

The governing board is responsible for ensuring that each county officer files with them a financial statement (county officers annual report form, Office of the State Auditor and Inspector ([SA&I Form No. 1161](#) or [SA&I Form No. 1162](#)) that shows revenues and expenses for the past year and an estimate of expenditures and revenues for the next fiscal year. This information must be entered on the SA&I Form No. 2631R97, Estimate of Needs and Financial Statement. The Board then uses that information to report an itemized statement of estimated need to the County Excise Board. In counties with a Budget Board, the key difference is that the Budget Board submits the proposed budget to the County Excise Board.

The Purpose of a Budget

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

1. Review the source and expenditure of funds during the past fiscal year.

This step reveals how effectively money has been spent and how efficiently programs and projects have been administered.

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

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

Forms Related to the Budget Process

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

68 O.S. § 3002

The following forms are the primary forms used in the county budget process:

68 O.S. § 3004

- County officers annual report form, [SA&I Form No. 1161](#) and [SA&I Form No. 1162](#)
- Cash Fund Estimate of Needs and Request for Appropriation, [SA&I Form No. 308](#)
- Certificate of Levy, [SA&I Form No. 2633](#)
- Estimate of Needs and Financial Statement, SA&I Form No. 2631R97
- Officer's Request for Supplemental Appropriation, [SA&I Form No. 388](#)
- Supplemental Appropriation, [SA&I Form No. 150](#)
- Transfer of Appropriations, [SA&I Form No. 237](#)

Budget Submissions

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

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

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

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

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

68 O.S. § 2822

The County Excise Board

Each county has one County Excise Board, which is an agency of the state, created by law, as part of a system of checks and balances required by the Oklahoma Constitution. This board is composed of members of the County Board of Equalization. These members are appointed in the following manner:

68 O.S. § 2861

68 O.S. § 3005.1

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

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

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

68 O.S. §§ 2861
68 O.S. §§ 3005.1(A)

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

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

Date	Activity	Statute Reference
January 1	The County Assessor lists, appraises, and assesses all property for ad valorem taxation, based on the estimated fair cash value on January 1.	68 O.S. § 2831
January 1 to March 15	The County Assessor accepts personal property renditions from individuals and businesses, homestead exemption applications, and manufacturer's exemption applications.	68 O.S. §§ 2832 68 O.S. §§ 2892 68 O.S. §§ 2902
January 1 to the 4th Monday in April	The County Assessor sends notices to those whose exemptions are denied and to anyone whose property value is being increased from the previous year.	68 O.S. §§ 2832 68 O.S. §§ 2892 68 O.S. §§ 2902
While the Board of Equalization is in session	The County Assessor begins preparing the assessment role: the taxable value of property is recorded, the assessment ratio is applied to derive the assessed value, and exemptions are deducted from the assessed value to compute the net taxable value.	68 O.S. § 2842
Before April 30	The County Assessor prepares an exemption reimbursement form to be signed by the Board of County Commissioners and sent to the Oklahoma Tax Commission (OTC) . The exemption reimbursement form shows the amounts of additional homestead and manufacturer's exemptions that were granted during the previous assessment year. If the OTC approves these exemptions, the State reimburses all or a portion of the taxes lost due to these exemptions. The claims must be approved or disapproved by June 15 each year.	62 O.S. § 193
Within twenty (20) days of notice of increase in valuation	Taxpayers may file any complaints regarding assessed value or denial of exemption. The County Assessor holds an informal hearing with the taxpayer and makes a decision within five (5) working days. If the taxpayer is still dissatisfied, the taxpayer must file an appeal with the County Board of Equalization within ten (10) working days of the date the notice is mailed or delivered.	68 O.S. §§ 2876 68 O.S. §§ 2877
April 1 to May 31	The County Board of Equalization in counties with total assessed valuation of less than one billion dollars hears taxpayers' protests and makes their decisions.	68 O.S. §§ 2863 68 O.S. §§ 2864

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

Date	Activity	Statute Reference
Within 10 days of adjournment of the County Board of Equalization	If desired, the County Assessor or the taxpayer may appeal any decision of the County Board of Equalization in district court.	68 O.S. § 2880.1 68 O.S. § 2902
By June 15	The County Assessor must file the annual abstract of assessment with the OTC.	68 O.S. § 2867
Within 10 days of receiving certification	The County Assessor files an abstract of assessment (“Report to Excise Board”) with the County Excise Board.	68 O.S. § 2867 A.G. Opinion 05-17
On or before the first Monday in July	Each county and local governmental entity files a record of earnings and costs for the past year and an estimate of needs for the new fiscal year with the Board of County Commissioners or their governing board. The report shows amounts for personnel (including travel), maintenance and operation, capital outlay, and other appropriate items.	68 O.S. § 3004
	The County Assessor shall make adequate provisions for the Visual Inspection Program. Each jurisdiction shall receive a copy. The Excise Board or Budget Board shall notify all jurisdictions of any meeting at which any discussions or actions will be taken.	68 O.S. § 2822
First Monday in July or earlier up to ten (10) days of hearings	The County Excise Board meets to organize, elect officers, set dates for the budget hearings and other public meetings.	68 O.S. §§ 3006 68 O.S. §§ 3012 68 O.S. §§ 3014 68 O.S. §§ 3013
After beginning of fiscal year	The County Excise Board approves temporary appropriations for the new fiscal year.	68 O.S. § 3020

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

Date	Activity	Statute Reference
By July 1	The County Excise Board holds a budget planning conference with each county officer to discuss personnel needs and shall provide, prior to the meeting, a tentative estimate of available revenues for the new fiscal year.	19 O.S. § 180.65(E)
On or before July 25	County Excise Board apportions the millage as authorized by the Oklahoma Constitution	Oklahoma Constitution Article 10 § 9 68 O.S. § 315
On or before July 31	The State Board of Equalization shall cause the assessed valuations of any railroad, air carrier or public service corporation to be certified by the State Auditor and Inspector to the county assessors of each county in which any portion of the property may be located.	68 O.S. § 2860
By August 17	The Board of County Commissioners files the financial statements and estimates with the County Excise Board using a uniform, authorized bookkeeping system. The budget, the financial statement, and the estimate of needs must be published in a legally qualified newspaper.	68 O.S. § 3002 74 O.S. § 214
Within 15 days of filing the budget document	The County Excise Board fixes levies and makes budget appropriations. If property valuations have not been certified, the County Excise Board has thirty (30) days from the time the values are certified to fix levies and make budget appropriations. Budgets are delivered to the Office of the SA&I . The County Clerk publishes a notice that budgets and levies are on file for inspection.	68 O.S. § 3014 68 O.S. § 3022
On or before October 1	The County Assessor delivers the tax roll to the County Treasurer and delivers the tax roll abstract to the County Clerk.	68 O.S. §§ 2869 68 O.S. §§ 3014
	The county clerk directs the county treasurer to collect the amount contained in the abstract.	68 O.S. §§ 2869 68 O.S. §§ 3014
November 1	The County Treasurer mails tax statements thirty (30) days after receiving the tax roll) to property owners and collects the taxes.	68 O.S. §§ 2869 68 O.S. §§ 2915 68 O.S. §§ 3014

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

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

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

68 O.S. §§ 3007
68 O.S. § 3014

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

68 O.S. §§ 3006
68 O.S. § 3007

Abstract of Assessed Valuations

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

Who Submits Budgets

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

68 O.S. § 2867

- The Board of County Commissioners (except in counties with budget boards)
- The governing body of each city and town (except Municipal Budget Act cities)
- The board of education of each school district
- Any taxing entity requiring a levy, such as library, health, EMS. See [AGEC-795](#).

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

Budget Planning Conference

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

19 O.S. § 180.65(E)

County Officers Annual Report

Following the budget planning conference, each county officer prepares the county officer's annual report on [SA&I Form No. 1161](#) or [SA&I Form No. 1162](#), as appropriate. The county officers' annual report forms are provided by the County Clerk. This report is actually two (2) reports: a financial report of earnings and expenditures and an estimate of needs. This report must be submitted to the Board of County Commissioners (through the County Clerk acting as the secretary to the Board) by the first Monday in July and includes the following information:

19 O.S. § 345

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

68 O.S. § 3004

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

Role of Board of County Commissioners

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

68 O.S. 2007, §§ 3002

68 O.S. 2007, §§ 3004

68 O.S. § 3003

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

County's Annual Budget Report

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

68 O.S. §§ 3002

68 O.S. §§ 3004

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

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

68 O.S. § 3002

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



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

68 O.S. § 3003

Publication of Financial Statement and Budget

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

68 O.S. § 3002
19 O.S. § 345

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

68 O.S. § 3002

Presentation of Financial Statement and Budget to the County Excise Board

By August 17, the Board of County Commissioners must submit the completed financial statement and estimated budget to the County Excise Board and sign the statement of certification, which certifies that the documents are filed in the County Clerk's office. Usually the County Clerk, serving as secretary to the County Excise Board, files the documents with the Office of the SA&I office and signs the certificate.

68 O.S. § 3002
68 O.S. § 3008



Municipalities that have opted to prepare a budget pursuant to the Municipal Budget Act do not file their budgets with the county, but file them with the Office of the SA&I. However, the Sinking Fund Schedule must be submitted to the County Excise Board

11 O.S. § 17-208
11 O.S. § 17-209 (D)

Review and Approval of the County Budget

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

68 O.S. § 3007

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

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

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



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

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

68 O.S. § 3012
68 O.S. § 3013

Publication of Approved Budget

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

68 O.S. § 3006
68 O.S. § 3022

Transfer of Appropriations

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

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

62 O.S. § 461

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

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

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

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



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

Supplemental and Additional Appropriations

All requests for supplemental or additional appropriations are filed with the County Clerk as secretary to the County Excise Board. Requests are made on [SA&I Form No. 388](#), *Officer's Request for Supplemental Appropriations*. The Governing Board would have prepared and completed [SA&I Form No. 150](#), *Supplemental Estimate*. These requests must include specific information:

68 O.S. § 3021
68 O.S. § 3007

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

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

Temporary Transfers

If at any time during the budget year it appears to the county treasurer that there is temporarily insufficient money in a particular fund to meet the requirements of appropriation in the fund, the excise board, upon request of the county treasurer and upon notification to the county commissioners, may temporarily transfer money from one fund to any other fund with the permission of the county officer in charge of the fund that the money will be temporarily transferred from. No transfer shall be made from the debt service fund to any other fund except as may be permitted by the terms of the bond issue or applicable law. Any funds temporarily transferred shall be repaid to the original fund from which they were transferred within the fiscal year that the funds were transferred.

68 O.S. § 3021(D)

Temporary Appropriations

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

68 O.S. § 3020

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

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

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

68 O.S. § 3002

Statement of Estimate of Needs

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

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

The financial statement and estimate of needs must be published in a legally qualified newspaper within the county. Financial statements and estimates of need for towns must be filed with the County Excise Board on or before August 22. Statements and estimates for cities must be filed with the board on or before August 27. Revenue received during the past fiscal year from any nonrecurring source, such as the sale of land, gifts, windfalls, forfeitures, and federal aid allotments are not to be included in the estimate of probable income.

68 O.S. § 3003

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

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

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

- The current expenses of the school system
- The amount required by law for any sinking fund
- Probable income from sources other than ad valorem taxes (Revenue from non-recurrent sources are not included.)

The financial statement and estimates of all school boards must be filed with the County Excise Board (or the County Clerk) on or before a date specified in the statutes.


68 O.S. § 3002

County Budgets in Counties With County Budget Boards

Table 3-3 shows the fiscal timetable for counties with Budget Boards. The initial activities by the County Assessor in preparing the abstract of valuations are the same as in counties that use the Commissioner/Excise Board budget method.

19 O.S. § 1407

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

Date	Activity	Statute Reference
January 1	The County Assessor lists, appraises, and assesses all property for ad valorem taxation, based on the estimated fair cash value on January 1.	68 O.S. § 2831
January 1 to March 15	<p>The County Assessor accepts personal property renditions from individuals and businesses, homestead exemption applications, and manufacturer’s exemption applications.</p>  <p>Homestead exemption applications are accepted all year. They must be filed by March 15 to apply to the current year.</p>	68 O.S. § 2832 68 O.S. §§ 2892 68 O.S. §§ 2902
January 1 to the 4th Monday in April	The County Assessor sends notices to those whose exemptions are denied and to anyone whose property value is being increased from the previous year.	68 O.S. § 2832 68 O.S. § 2892 68 O.S. § 2902
While the Board of Equalization is in session	<p>The County Assessor begins preparing the assessment role: the taxable value of property is recorded, the assessment ratio is applied to derive the assessed value, and exemptions are deducted from the assessed value to compute the net taxable value.</p> <p>The County Assessor delivers the assessment role to the County Board of Equalization.</p>	68 O.S. § 2842
While the Board of Equalization is in session	<p>The County Assessor begins preparing the assessment role: the taxable value of property is recorded, the assessment ratio is applied to derive the assessed value, and exemptions are deducted from the assessed value to compute the net taxable value.</p> <p>The County Assessor delivers the assessment role to the County Board of Equalization.</p>	68 O.S. § 2842
While the Board of	The County Assessor begins preparing the assessment role: the taxable value of property is recorded, the assessment ratio is applied to derive the assessed value, and exemptions are deducted from the assessed value to compute the net taxable value.	68 O.S. § 2842

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

Date	Activity	Statute Reference
Equalization is in session	The County Assessor delivers the assessment role to the County Board of Equalization.	
Before April 30	<p>The County Assessor prepares exemption reimbursement forms to be signed by the Board of County Commissioners and sent to the Oklahoma Tax Commission. The exemption reimbursement forms show the amounts of additional homestead and manufacturer's exemptions that were granted during the previous assessment year. If the OTC approves these exemptions, the State reimburses all or a portion of the taxes lost due to these exemptions.</p> <p>The claims must be approved or disapproved by June 15 each year.</p>	62 O.S. § 193
Within twenty (20) days of notice of increase in valuation	Taxpayers may file any complaints regarding assessed value or denial of exemption. The County Assessor holds an informal hearing with the taxpayer and makes a decision within five days. If the taxpayer is still dissatisfied, the taxpayer must file an appeal with the County Board of Equalization within ten (10) days.	68 O.S. §§ 2876 68 O.S. §§ 2877
April 1 to May 31	The County Board of Equalization in counties with total assessed valuation less than one billion dollars hears taxpayers' protests and makes its decisions. In counties greater than one (1) billion dollar valuation, sessions begin the 4th Monday in January and, if necessary, may extend beyond May 31.	68 O.S. 2863
Within 10 days of adjournment of the County Board of Equalization	If desired, the County Assessor or the taxpayer may appeal any decision of the County Board of Equalization in district court.	68 O.S. § 2880.1 68 O.S. § 2902
On or before a date set by the Budget Board	The County Excise Board provides a tentative estimate of anticipated revenues, from all sources, classified by funds.	19 O.S. § 1411

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

Date	Activity	Statute Reference
On or before a date set by the Budget Board	Each county officer and department head prepares a record of earnings and costs for the past year and an estimate of needs for the new fiscal year and meets with the Budget Board. The report shows amounts for personnel, maintenance and operation, capital outlay, and other appropriate items. The County Assessor prepares and estimate of needs fort visual inspection. The Budget Board must notify the taxing entities.	68 O.S. § 3004 19 O.S. § 1411 68 O.S. § 2822
By June 1	The Budget Board completes a budget for each fund.	19 O.S. §§ 1410 19 O.S. §§ 1417
By June 10	The Budget Board must give public notice of a budget hearing.	19 O.S. § 1412
By June 15	The Budget Board must hold a public hearing on the proposed budget.	19 O.S. § 1412
June 15	The County Assessor must file the annual abstract of assessment with the OTC.	68 O.S. § 2867
By June 23	The Budget Board adopts the budget.	19 O.S. § 1413
On or before July 31	The State Board of Equalization certifies the valuation of locally assessed property and the valuation of centrally assessed property to the County Assessor.	68 O.S. § 2860
By July 1	The Budget Board files the approved budget with the County Excise Board, the County Clerk, and the Office of the SA&I.	19 O.S. §§ 1413 19 O.S. §§ 1414
July 1	The budget goes into effect subject to the final approval of the County Excise Board.	19 O.S. § 1413
Varies	If the County Excise Board finds that revisions are needed to the budget, the Budget Board must submit a correct budget within fifteen (15) days.	19 O.S. § 1414 (A.2,3,4,5)
Within 15 days	The County Excise Board computes appropriations and levies taxes The County Clerk, as secretary to the County Excise Board, certifies the approved budget to the Budget Board, the County Treasurer and the Office of the SA&I.	19 O.S. § 1414 19 O.S. § 1415

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

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

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

The County Budget Board

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

19 O.S. §§ 1401
19 O.S. §§ 1421

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

If a vacancy occurs in an elected county office, the chief deputy may fulfill the Budget Board position until an officer is appointed or elected.

19 O.S. § 180.81
Attorney General Opinion 96-15

The County Budget Act

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

19 O.S. §§ 1401
19 O.S. §§ 1421

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

19 O.S. § 1403

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

Meetings

The following rules apply to County Budget Board meetings:

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

19 O.S. § 1407

Report of Estimated Revenues and Expenses

Each county officer, department head and commission must submit a report of estimated revenues and expenditures on a form provided by the County Budget Board. The information must be reported in the following manner:

19 O.S. § 1411(B)

1. Actual revenues and expenditures during the preceding fiscal year

19 O.S. § 1410

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

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

Budget Preparation

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

19 O.S. § 1408

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

19 O.S. § 1408

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

19 O.S. § 1410

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

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

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

1. Anticipated revenues by source and fund are provided by the County Excise Board.
2. The County Budget Board reviews budget requests of each county officer and department head.
3. The County Budget Board revises budget requests when justifiable and then finalizes the proposed budget.

19 O.S. § 1411A

19 O.S. § 1411C

19 O.S. § 1411C

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

Classifying Revenues and Expenditures

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

19 O.S. § 1417

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

19 O.S. § 1415

Public Hearings and Protests

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

19 O.S. § 1412

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

Budget Adoption

19 O.S. § 1413

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

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

19 O.S. § 1413(A)

19 O.S. § 1416

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

19 O.S. § 1413(B)

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

19 O.S. § 1413(C)

19 O.S. § 1411

County Excise Board's Role

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

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

19 O.S. § 1415

19 O.S. § 1414(A)

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

19 O.S. § 1414(A)

The County Budget Board has fifteen (15) days from the return of a budget to revise and resubmit it to the County Excise Board. Copies of the certified budget are filed with the County Clerk and the Office of the SA&I.

Amended Budget

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

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

19 O.S. § 1420

19 O.S. § 1418

19 O.S. § 1419

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

19 O.S. §§ 1419

19 O.S. §§ 1420(C)

Receiving Assistance and Audits

Office of the State Auditor and Inspector

Personnel at SA&I can advise county officers on procedural and technical matters that relate to accounting and budget procedures. County officers may also seek legal and technical assistance from their district attorney.

74 O.S. § 212.1

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

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

19 O.S. § 171
19 O.S. § 174

The Office of the SA&I may also require an audit of the books and records or any county official or custodian of any of the funds of the county after the death, resignation, or removal of office of any county official.

19 O.S. § 174.1

The District Attorney

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

68 O.S. § 3008

Understanding County Finances

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

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

Chapter Four

The County Accounting System

Generally Accepted Accounting Principles

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

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

- Use of fund accounting

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

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

Fund Accounting

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

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

1. Governmental Funds
This category is the most frequently used fund category in county government. Governmental funds focus on the revenues, expenditures, and ending balances for most county functions. An example is the [County General Fund](#), which is described in Chapter Two, Sources of Revenue, in this handbook.
2. Governmental fund revenues and expenditures are recognized on the modified accrual basis.
Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the period in which the money is encumbered (obligated). However, in the case of unmatured interest on long-term debt, such expenses should be recognized when they are due.
3. Proprietary Funds
Any activity that is operated similar to funds in the private sector is accounted for through a proprietary fund. The main purpose of these funds is to determine net income, financial position, and changes in financial position. An example is a county property rental fund in the private sector.
4. Fiduciary Funds

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

Budget Account

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

62 O.S. § 331
68 O.S. §§ 3010
68 O.S. §§ 3011

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

Estimate of Probable Income

An estimate of probable income is income for the County General Fund that is expected to be received in the new fiscal year from recurring sources. The County Excise Board provides the county officers with an estimate of probable income each year at, or prior to, the budget planning conference. This information helps county officers in preparing the estimate of needs for their respective offices.

19 O.S. § 180.65(E)

Transfer of Appropriations

A transfer of appropriations typically occurs when monies are transferred within a fund from an account with a surplus to another account that needs additional revenues. Monies can be transferred within a fund and sometimes be transferred from one fund to another fund. Thus, a transfer of appropriation within a fund neither increases nor decreases the fund's balance. (Counties with a Budget Board, have always had the authority to transfer money from one fund to another to some extent.)

62 O.S. §§ 461

19 O.S. §§ 1410
19 O.S. §§ 1418

Please refer to [Transfer of Appropriations](#) in Chapter Three, The County Budget Process for a detailed explanation.

Transfer of Special Fund Balance

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

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

Warrants

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

19 O.S. § 347
62 O.S. 2007, §§ 471
62 O.S. 2007, §§ 475

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

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

62 O.S. § 471(B)

Some counties now use checks. A warrant serves as a check.

County Bank Accounts

All monies received in the County Treasurer's office must be deposited into accounts in banks designated as county depositories by the Board of County Commissioners. County depositories may include banks, trust companies, credit unions, and savings and loan associations within Oklahoma. The two (2) basic checking accounts are the Official Depository Account and the General Account. Multiple banks are typically used.

19 O.S. § 121

Official Depository Account

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

19 O.S. § 681
19 O.S. 2007, § 682

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

The General Account

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

19 O.S. § 684

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



The county General Account is not the same as the [County General Fund](#) described in Chapter Two, Sources of Revenue. The County General Fund is one of several funds contained in the General Account.

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Chapter Five

Governmental Tort Claims Act

The Tort Claims Act in Oklahoma

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

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

51 O.S. §§ 151
51 O.S. §§ 170

A tort is defined as a legal wrong, independent of contract that involves the violation of a duty that results in a loss to any person, association, or corporation caused by an act by public officials within the scope of their employment.

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

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

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

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

Liability Insurance

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

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

51 O.S. § 169

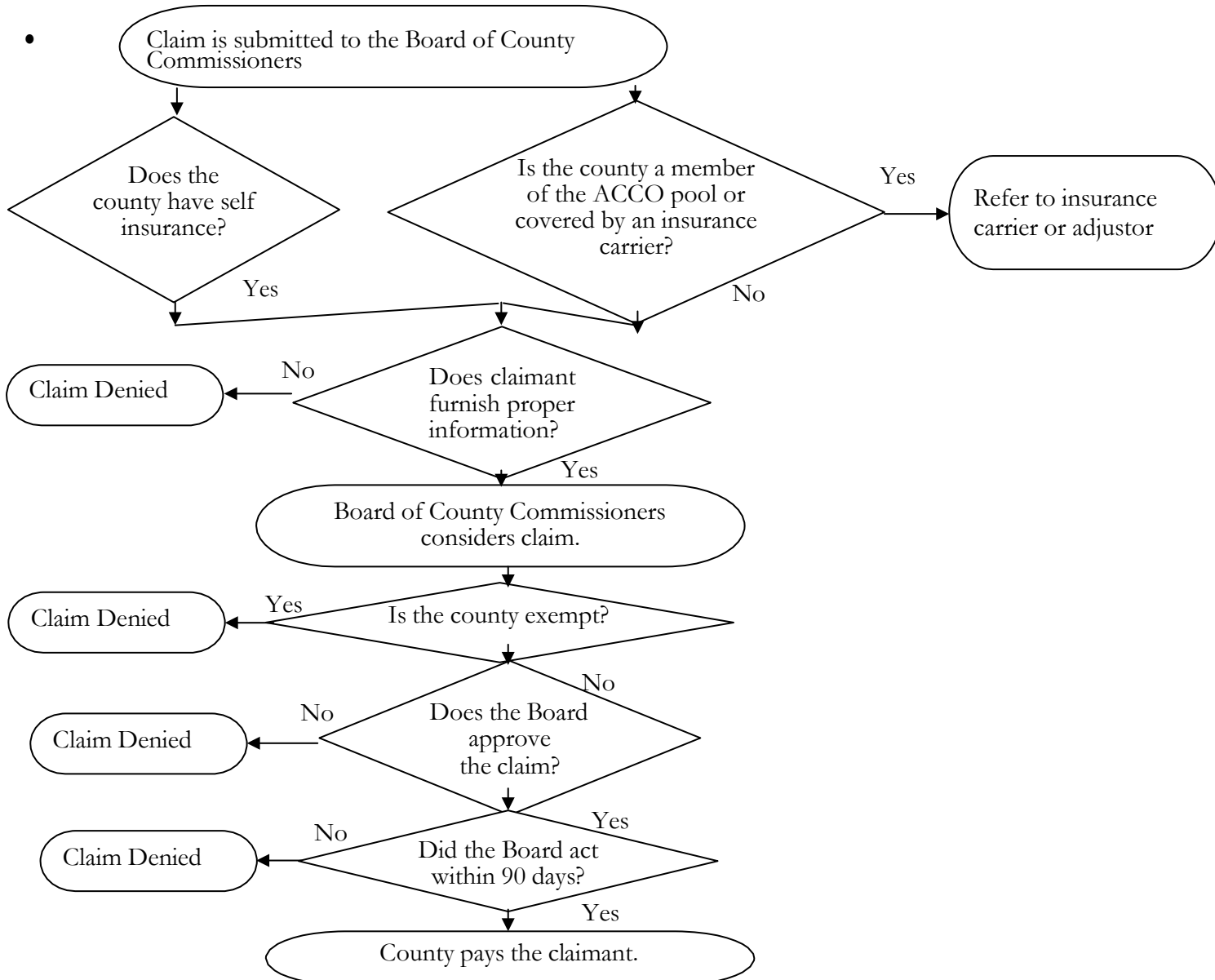


Figure 5-1. The Tort Claim Process

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

- Self-insurance
- Insurance from any authorized insurer
- Any other insurance secured in accordance with other methods provided by law

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

Filing Claims

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

Definitions

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

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

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

Written Claim Procedures

Any person with a claim against the county must file a written claim with the County Clerk of the county in which the accident or occurrence happened within one year after the loss. If the person is incapacitated and unable to present the claim, the time is extended up to an additional ninety days. When the claim is for death resulting from the accident or occurrence, the personal representative may present notice within one year after the loss.

51 O.S. § 156
51 O.S. § 157

Written notice of the claim must state the following information:

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

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

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

51 O.S. § 157

Determining Liability

Extent of Liability

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

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

51 O.S. § 154



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

Additional Claims

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

51 O.S. § 154(C)

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

51 O.S. § 154(G)

Exemptions from Liability

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

51 O.S. § 155

- Claims for loss resulting from legislative functions
- Claims for loss resulting from judicial, quasi-judicial, or prosecutorial functions
- Claims for loss resulting from execution or enforcement of a lawful court order
- Claims for loss resulting from adoption, or enforcement of, or failure to adopt or enforce a law
- Claims for loss resulting from performance or the failure to perform an act or service which is at the discretion of the county or its employees
- Claims for loss resulting from civil disobedience, riot, insurrection, or rebellion or the failure to provide law enforcement or fire protection
- Any claim based on the theory of attractive nuisance
- Claims for loss resulting from snow or ice conditions or temporary or natural conditions on any public way or place due to weather conditions, unless caused by negligence on the part of the county
- Claims for loss resulting from entry upon property where the entry is expressed or implied by law
- Claims for loss resulting from natural conditions of state, county, or other political subdivision property

- Claims for loss resulting from assessment or collection of taxes, special assessments, license or registration fees, or other fees imposed by law
- Claims for loss resulting from licensing powers or functions
- Claims for loss resulting from inspection powers or functions, including failure to make an inspection or making an inadequate inspection of any property, real or personal, to determine whether the property complies with the law or contains a hazard to health or safety
- Any claim covered by any worker's compensation act or any employer's liability act
- Claims for loss resulting from the absence, condition, location, or malfunction of a traffic sign or signal unless it is not corrected by the county within a reasonable time after knowledge of the situation, or has existed long enough that the county should have knowledge



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

- Claims that are limited or barred by other law
- Claims for loss resulting from misrepresentation, if unintentional
- Claims for loss resulting from an act of omission by an independent contractor or its employees, subcontractors or suppliers
- Claims for loss resulting from theft by a third person of money in the custody of a county employee unless the employee was negligent or committed a wrongful act or omission
- Claims for loss resulting from interscholastic or other athletic contests sponsored or conducted by or on state or county property
- Claims for loss resulting from participation approved by a local board of education and held within a building or on the grounds of the school district before or after normal school hours or on weekends
- Claims for loss resulting from any court ordered or administratively approved work release program
- Claims for loss resulting from activities of the National Guard, the militia, or other military organization when on duty under the lawful orders of competent authority

- Claims for loss resulting from providing, equipping, operating, or maintaining a prison, jail, or correctional facility, including injuries resulting from parole or escape of a prisoner or by one prisoner to another prisoner
- Claims based on loss from providing, equipping, operating, or maintaining any juvenile detention facility, or injuries that result from a juvenile detainee's escape, or injury by a juvenile detainee to any other juvenile detainee
- Claims based on a manufacturer's product liability or warranty, either expressed or implied
- Claims or actions based on the theory of indemnification or subrogation
- Claims based on an act or omission of an employee in the placement of children
- Claims for loss resulting from acts or omissions done in conformance with current recognized standards
- Claims for loss resulting from maintenance of the state highway system unless the claimant proves negligence
- Claims for loss resulting from any confirmation of the existence or nonexistence of any effective financing statement on file in the Office of the Secretary of State made in good faith by an employee of that office
- Claims for loss resulting from any court-ordered community sentence

Settling Claims

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

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

Claim Denial

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

51 O.S. § 157

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

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

51 O.S. § 157(B)

Claim Settlement

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

51 O.S. § 158

Employee Defense

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

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

51 O.S. §§ 162
51 O.S. §§ 163(C)

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

County's Right to Recover Monies

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

51 O.S. § 162(C)

Settlement and Payment

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

51 O.S. § 158

Payment Limitations

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

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

51 O.S. § 162 (D)

CAUTION: County Officials should use the information in this chapter as a guide only. Please refer to the Oklahoma Statutes for more detailed explanations. County officers should also consult their District Attorney for more details on tort claims and for legal advice and assistance.

Chapter Six

Office of the County Clerk

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

Oklahoma Constitution
Article 17 § 2

Filing as a Candidate for County Clerk

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

- Candidates must be registered voters in the county in which they are filing for six months immediately preceding the first day of the election filing period. 19 O.S. § 131.1
19 O.S. § 132
- Candidates must be members of the political party under which they are filing, or be registered to vote as an independent if filing as an independent candidate, for six months immediately preceding the first day of the election filing period. 26 O.S. § 5-105
- Candidates cannot file for any other county office when filing as a candidate for County Clerk. 26 O.S. § 5-106
- County officers are eligible to become a candidate for another county office or state office without resigning their current position. 19 O.S. § 131(D)
- Persons cannot file as a candidate for County Clerk for fifteen years after the following actions: 26 O.S. § 5-105(a)
 - * Receiving a conviction of a misdemeanor involving embezzlement
 - * Receiving a conviction of a felony
 - * Having entered a plea of guilty or nolo contendere to either of the above
 - * Awaiting an appeal of a guilty plea or conviction for either of the above 26 O.S. §§ 5-101
26 O.S. §§ 5-103
- Candidates must personally sign and file a Declaration of Candidacy form (available from the county election board secretary) that contains an oath that they are qualified to be candidates and to hold office. 26 O.S. §§ 5-111.1
26 O.S. § 5-111

Filling the Office of County Clerk

Term of Office

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

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

- Death or resignation
- Removal from office or failure to qualify as required by law
- Final judgment against the County Clerk for breach of the Official Bond

- Change of residency to outside the county
- Conviction in state or federal court of any felony or violation of the official oath
- A guilty or nolo contendere plea entered in a state or federal court for any felony or violation of the official oath

51 O.S. §§ 8
51 O.S. §§ 9

Conditions of Office

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

Oklahoma Constitution
Article 2 § 11

51 O.S. § 6A

Vacancies

In Counties with Populations up to 600,000

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

51 O.S. § 10(b)

If a County Clerk vacates the office before the filing period for the next general election, and the current term does not end in the year following that election, the Board of County Commissioners must call a special election at the time the appointment is made. The dates for the special election shall be the same as the next succeeding filing period, primary election, runoff primary election, and general election for county officers. The appointee can be a candidate in the special election if otherwise qualified.

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

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

51 O.S. § 11

In Counties with Populations Above 600,000

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

26 O.S. § 12-111

51 OS § 9(1)

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

Resignations

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

Removal

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

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

Assuming the Office of County Clerk

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

The Oath or Affirmation

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

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

Serving as County Clerk

The Blanket Bond

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

19 O.S. § 167

The law does not specify a minimum amount for the office bond. A memo from the District Attorney's Training Coordinating Council, July 2, 1979, suggests, "The bond for all county employees should be set at approximately \$2,500. An extra amount should be added relative to those specific county officers required by other laws to carry higher amounts."

OATH/AFFIRMATION

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

(Here put name of office, or, if an employee, insert "An Employee Of _____" followed by the complete designation of the employing officer, agency, authority, commission, department or institution.)

Affiant

Subscribed and sworn to before me this day of _____, ____.

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

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

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

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

Office Organization

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

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

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

Office Locations

The County Clerk must maintain an office and keep all records at the county seat. The Board of County Commissioners must provide office space, record storage, and supplies at the county seat for all county offices. They must also provide official seals to all county officers.

19 O.S. § 133
19 O.S. § 447

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

19 O.S. § 133

A county employee who is employed at an additional office by one county officer may perform duties on behalf of another county officer if specifically authorized by each county officer on whose behalf the employee is performing duties.

Hours

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

19 O.S. § 136

19 O.S. § 350

Office Personnel

Deputies

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

19 O.S. § 180.65(A)

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

First Deputy or Chief Deputy

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

19 O.S. § 180.65(B)

Additional Deputies

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

19 O.S. § 180.65(A)

19 O.S. § 180.65(E)

19 O.S. § 180.65(D)

Duties and Job Descriptions

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

- Chief (First) Deputy
- Required by statute; supervisor for all employees; understands function of the County Clerk's office; discretionary decision powers; specific duties designated by the County Clerk.
- Purchasing Agent
- Knowledge of all purchasing laws for county government; familiar with GSA and State contracts; discretionary decision powers regarding legality of individual purchases by county officials; audits purchase orders for payment; tracks all inventory for the county; other duties as assigned
- Bookkeeper
- Creates all accounting entries for county budget accounts and cash accounts; encumbers and pays all purchases for county; issues cash vouchers; maintains employee personnel files; reports all tax, employment, insurance, workers compensation and other employee information; other duties as assigned
- Real Estate Clerk I
- Understands legal documents that affect real property; reads, draws, and plots legal descriptions; familiar with filing requirements for all real estate documents and lien documents; other duties as assigned
- Archivist
- Manages all records for archival purposes; schedules records for filming for records management system; copies files for the public; maintains file system; other duties as assigned

Written job descriptions for deputies might prove helpful in understanding the work of the County Clerk's office. Figure 6-2 and Figure 6-3 contain sample job descriptions for Deputy County Clerks.

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

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

Position: Recorder

Duties:

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

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

(Employee Name): _____

Signed and dated this _____ day of _____, 2008

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

Position: Land Records Supervisor

Duties:

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

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

(Employee Name): _____

Signed and dated this _____ day of _____, 2007

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

Duties of the Office of the County Clerk:

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

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

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

- File and maintain all discharge records for all branches of the armed services.
- File all meeting notices and audit reports for all public bodies located within the county.
- File cattle brands.
- Accept bond monies for new businesses for which the County Clerk is the administrator. These funds are also audited.
- Participate in the county budget process. Budget monies are audited.
- Make all purchases and pay all warrants associated with sales tax budgets. These monies are also audited.
- Attend Association of County Clerk schools and training sessions to keep up with new laws, duties, and responsibilities.
- Complete certification requirements and acquire continuing education credits to maintain the certification.
- Swear town officials and other county entities into office.
- Serve papers when a County Sheriff's race results in a re-count.
- Publish and post notices for an unincorporated town election.
- Notify all land owners when a county road closes.
- Notify all Rural Water Districts annually to submit their complete list of expenditures and receipts to the County Clerk's office before June 20th.
- Mail "offers of sale" letters to land owners of land abutting property the county sells that was acquired through the Oklahoma Department of Transportation (ODOT). Ensure ODOT letter approving sale is received.

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

Employee Requirements, Salaries, and Benefits

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

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

Personnel Policies

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

19 O.S. § 339(A)(9)

The County Seal

The County Clerk must obtain a seal, which has been designated as the official County Seal by the Board of County Commissioners. The County Clerk cannot use any other seal in conducting the official business of the County Clerk's office. The County Clerk can elect to use either a manual stamp or an electric seal. No mandates specify which documents must be sealed. The general practice is to place the seal on any document filed with the County Clerk.

A document is not really considered official unless it bears the official seal. The use of the seal by the County Clerk was originally intended to attest or witness a signature.

When the county seal is required in the execution of a document, the seal may be printed, engraved, stamped or otherwise placed in facsimile thereon. The facsimile seal has the same legal effect as the impression of the seal itself.

62 O.S. § 603

No mandates dictate the wording on the seal. While designs and logos are arbitrary, the official seal's wording should reflect the State of Oklahoma and should include the name of the county and the words.

19 O.S. § 325

Since the County Clerk’s office has been expanded to include Register of Deeds’ functions, the County Clerk’s seal satisfies the requirement for a Register of Deeds seal.

The Oklahoma Statutes

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

75 O.S. § 18

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

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

Supplements and Updates

Each year, by the first Monday in February next succeeding the time when any regular session of the Legislature is held, the statutes should be updated. The County Clerk must make a requisition for copies of the current Supplement to the Oklahoma Statutes, which is the annual update, as required and distribute them to the officers. A new set of statutes should be distributed every ten years.

75 O.S. § 14(A) (5)
75 O.S. § 17
75 O.S. § 18
75 O.S. § 19
75 O.S. § 20
75 O.S. § 180
75 O.S. § 181

Statute Conflicts

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

75 O.S. § 22

Inventory Procedures

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

19 O.S. § 178.1
19 O.S. § 178.2



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

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

19 O.S. § 178.2

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

19 O.S. § 178.3

Please refer to the *Purchasing Handbook for County Officers* published through the County Training Program at [Oklahoma Cooperative Extension Service](#) and the [Office of the State Auditor and Inspector \(SA&I\)](#) for complete details regarding inventory responsibilities and purchasing procedures, and to [19 O.S. §§ 1500-1507](#) and as supplemented.

Purchasing Procedures

All county purchasing is centralized in a single office and carried out by a single purchasing agent. The county purchasing agent may be the County Clerk or a Deputy appointed by the County Clerk.

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

Requesting Officers

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

19 O.S. § 1501A)(4)

Receiving Officers

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

19 O.S. § 1503

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

19 O.S. § 1504

Signature Filings with the Secretary of State

County Officers' Signature List

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

62 O.S. §§ 601
62 O.S. §§ 602
62 O.S. §§ 603
62 O.S. §§ 604
62 O.S. §§ 605
62 O.S. §§ 606

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

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

Public Officials Certificate of Manual Signature

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

19 O.S. § 257

Facsimile Signatures

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

62 O.S. §§ 602
62 O.S. §§ 603

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

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

County Clerk Certification Program

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

The certification/accreditation program is voluntary and available to County Clerks, their deputies, and their employees.

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

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

21 O.S. § 9
62 O.S. § 604

Chapter Seven

Duties of the County Clerk: General

Defining the County Clerk's Responsibilities

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

- Record keeping
- Administration
- Accounting and bookkeeping
- Purchasing

Record Keeping

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

19 O.S. §§ 248

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

19 O.S. § 298

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

12A O.S. § 1-101



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

- Other documents

Administration

Secretary to the Board of County Commissioners

The County Clerk serves as secretary for the Board of County Commissioners. The County Clerk is required to attend this Board's sessions in person or to send a Deputy Clerk. The County Clerk must ensure that agendas are prepared and posted, according to the statutes, prior to the sessions. Copies of the agendas must also be filed in the County Clerk's office.

19 O.S. § 243

19 O.S. § 243

19 O.S. § 244

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

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

- Record all proceedings (minutes)
- Make regular entries of resolutions and decisions in all questions concerning raising money
- Record each Commissioner’s vote on any question submitted to the board
- Attest all orders issued by the board and signed by the Chairman to pay monies
- Preserve and file all accounts on which the board takes action
- Perform special duties required by law
- Prepare and transmit a complete record of proceedings of each regular and special meeting of the board to selected newspapers by the next regularly scheduled meeting or no later than ten days after the meeting
- Provide information on county employees’ salaries for the previous year for publication annually in February in selected newspapers.

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

19 O.S. § 444

The County Clerk must conform to directives of the Board of County Commissioners in taking, recording, maintaining, and reporting inventories of properties.

19 O.S. § 178.2
 19 O.S. § 178.3

Secretary to Other County Boards

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

Accounting and Bookkeeping

The County Clerk, acting as secretary/clerk, receives and compiles the budgets submitted by all county units such as county officers, cities, towns, school districts, Technology Centers, health units, and Emergency Management centers. The County Clerk presents these budgets to the Board of County Commissioners and to the County Excise Board. Please refer to [Chapter Three, The County Budget Process](#), and [Chapter Fourteen, Duties of the County Clerk: The Budget](#), for detailed information.

68 O.S. § 3001 et. seq.

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

62 O.S. § 474

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

62 O.S. § 9001

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

Purchasing

The County Clerk or an employee of that office designated by the County Clerk usually serves as the County Purchasing Agent.



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

Yearly Activities

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

Protecting County Monies

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

19 O.S. § 641

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

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

Calendar Date	Activity	Handbook Reference	Statute Reference
Daily	Record or file all submitted instruments: Retain receipts for all money collected. Number each instrument. Record information on instruments: Book, page, date, time, recorded by whom and what county Affix documentary stamps if required. Enter on Reception Record. Index to grantor-grantee record. Post to tract index. Reproduce for permanent records. Upon completion of this process - show on the reception record to whom and where instrument was returned, along with the date. File any UCC's submitted. Balance receipts to Reception Record.	Chapter Eleven	19 O.S. § 287 19 O.S. § 291 19 O.S. § 292 19 O.S. § 297 19 O.S. § 298 19 O.S. § 289 19 O.S. § 293 68 O.S. § 3201 68 O.S. § 3206 19 O.S. § 289 19 O.S. § 287 19 O.S. § 291 19 O.S. § 286 19 O.S. § 289 19 O.S. § 682 12A O.S. § 1-9-710(a)(1) 68 O.S. § 3201 68 O.S. § 3204

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

Calendar Date	Activity	Handbook Reference	Statute Reference
Daily	Deposit Daily to County Treasurer. Post collections to Daily Report. Post Documentary Stamp Sales to report. Encumber purchase orders as received. Make purchases as necessary. Let bids as necessary. File open meeting notices as received. Complete daily jackets from County Treasurer. Credit warrants to register - show pay number and date paid.	Purchasing Handbook	19 O.S. § 1500 19 O.S. § 1500.1 19 O.S. § 1501 19 O.S. § 1502 19 O.S. § 1503 19 O.S. § 1504 19 O.S. § 1505 19 O.S. § 1505.1 19 O.S. § 1505.2 19 O.S. § 1506 19 O.S. § 1507 As supplemented 25 O.S. § 303 19 O.S. § 634 19 O.S. § 634 19 O.S. § 643
Weekly			
	Ensure notices and agendas are prepared and posted, attend Board of County Commissioner's meetings (or send a deputy) and ensure minutes of the meeting are recorded.	Chapters Eight, Nine	19 O.S. §§ 243 19 O.S. §§ 244
	Pay approved claims (according to schedule of individual county).	Chapter Fifteen	62 O.S. § 474

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

Calendar Date	Activity	Handbook Reference	Statute Reference
	Have Board of County Commissioners approve blanket purchase orders.	Purchasing Handbook	19 O.S. §§ 1500 – 1507 As supplemented (Exempt from publication) 19 O.S. § 444
Monthly			
	Attend Board of County Commissioner's meetings.	Chapters Eight, Nine	19 O.S. §§ 243 19 O.S. §§ 244
	Have Board of County Commissioners approve blanket purchase orders.	Chapter Fifteen	19 O.S. §§ 1500 – 1507 As supplemented
	Pay approved claims (according to the schedule of the individual county).	Chapter Fifteen	19 O.S. § 347 62 O.S. § 474
	Prepare payroll. (Can be done bi-monthly) Withholdings on payroll: Federal (FICA) - Electronic Transfer State (Report due monthly) Social Security Health/other Insurance (Report due monthly) Medicare Retirement (Report due monthly)	Chapter Ten	19 O.S. § 377 19 O.S. §§ 180.61 - 180.65 as supplemented 19 O.S. § 1500(C) 51 O.S. § 169 19 O.S. § 1417 74 O.S. §§ 901 – 932 As supplemented
	Prepare Workers Compensation.	Chapter Ten	85 O.S. § 1 et seq

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

Calendar Date	Activity	Handbook Reference	Statute Reference
	Prepare Unemployment - OESC Report.	Chapter Ten	
	Make entries to Warrant Register.	Chapter Fifteen	19 O.S. § 474 19 O.S. § 347
Monthly	Make entries to Appropriation Ledger	Chapter Fifteen	62 O.S. § 474
	Transmit Remittance Warrants to cities, towns, schools, EMS, and other entities.	Chapter Fifteen	68 O.S. § 2924
	Submit claims for reimbursements: FEMA - Emergency Management (when applicable)	Chapter Fifteen	19 O.S.2 § 215.371 26 O.S. § 2-118
	Invoice state agencies for filing and copy fees: Oklahoma Department of Transportation Oklahoma Tax Commission Oklahoma Employment Security Commission	Chapter Fifteen	19 O.S. § 266
	Prepare Excise Board Meeting minutes.	Chapters Eight, Nine	68 O.S. § 3006
	Prepare cash fund estimate and need for appropriations.	Chapters Three, Fourteen	62 O.S. § 331
Monthly	Publish Board of County Commissioners Proceedings.	Chapters Eight and Nine	19 O.S. § 445 19 O.S. § 446

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

Calendar Date	Activity	Handbook Reference	Statute Reference
	Report to Board of County Commissioners on daily deposits	Chapter Fourteen	
	Attend Tax Roll Corrections Board meeting as necessary	Chapter Eight	
	Balance Depository Account with County Treasurer and write necessary vouchers	Chapter Fourteen	19 O.S. § 684
	Balance Documentary Stamp Report, write voucher for county's portion and write voucher to the Oklahoma Tax Commission; send with monthly report	Chapter Fifteen	68 O.S. § 3201 68 O.S. § 3202 68 O.S. § 3204
Quarterly			
	Prepare Withholding Form 941	Chapter Ten	
	Prepare Oklahoma Employment Security Commission report	Chapter Ten	
	Prepare Worker's Compensation report	Chapter Ten	
	Prepare Medicare report	Chapter Ten	
Annually			
On or before January 1	Obtain current school district boundaries from State Department of Education	Chapter Seven	70 O.S. § 4-104

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

Calendar Date	Activity	Handbook Reference	Statute Reference
By 4th Monday in January	Send list and signatures of county officers to Oklahoma Secretary of State.	Chapter Six	19 O.S. § 257
	Prepare W4 tax documents.	Chapter Ten	
	Prepare W2 and W3 tax documents.	Chapter Ten	
	Prepare budget process and publications.	Chapters Three, Fourteen	19 O.S. § 345 19 O.S. § 445 19 O.S. § 344 68 O.S. §§ 3002-3032 As supplemented
	Certify Levies.	Chapter Fourteen	68 O.S. § 3014
January	Complete and submit Occupational Safety and Health Form 300A. Post copy in each county office.		http://www.osha.gov
	Prepare reimbursement for additional Homestead Exemption.	Chapter Fifteen	62 O.S. § 193
	Request any Excise Tax Refunds on fuel purchases from the IRS on Form 843.	Chapter Fourteen	
	Hold tax protest hearings.	Chapter Fourteen	68 O.S. §§ 2861 - 2880 As supplemented
January	Attend Tax Roll Corrections Board meetings.	Chapter Eight	68 O.S. § 2871
	Perform procedures for Fair Board election process for election in February.	Chapter Seven	2 O.S. § 15-68
February	Publish yearly salaries.	Chapter Nine	19 O.S. § 444

Calendar Date	Activity	Handbook Reference	Statute Reference
	Send notice to each jurisdiction receiving revenues from ad valorem for budget hearing for comprehensive program of visual inspection for County Assessor that is or may be on the agenda.	Chapter Nine	68 O.S. § 2822
July	Renew insurance on tort liability, buildings, vehicle, and Blanket Bonds.	Chapter Fourteen	
On or before December 15	File open meeting notices for regularly scheduled meetings for the Board of County Commissioners and Excise Board.	Chapter Nine	25 O.S. § 311
	Publish dates for courthouse closings – holidays.	Chapter Nine	19 O.S. § 350
Every Two Years			
	Submit EEOC Form, F-9.		

Obtaining Legal Advice

Bills, Laws, and Regulations as Legal References

OSU Extension Facts No. 884, [Bills, laws and Regulations as Legal References](#) provides guidelines to help reference Oklahoma statutes and regulations. Because of the technical nature of these documents however, the County Clerk is strongly advised to seek legal advice for proper interpretation.

The District Attorney

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

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

19 O.S. § 215.5

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

19 O.S. § 215.4

Keeping County Records

Open Records Act

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

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

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

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

51 O.S. § 24A.17

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

Access and Fees

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

51 O.S. § 24A.3

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

The land description tract index, or all recorded instruments concerning real property required to be kept by the County Clerk, must be available for inspection and copying according to the Open Records Act. However, the index cannot be copied or mechanically reproduced for the purpose of selling the information. Figure 7-1 contains a sample affidavit for persons requesting land description tract index copies.

51 O.S. § 24A.5(4)

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

28 O.S. § 32
68 O.S. § 2864(F)

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

19 O.S. § 245

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

51 O.S. § 24A.5(3)
28 O.S. § 32

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

AG Opinion 85-36
AG Opinion 86-69

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

Credit Cards

The county clerk may accept payment for fees by automated clearing house or by a nationally recognized debit or credit card. If payment is made by a credit or debit card, the county clerk shall add an amount equal to the amount of the service charge incurred for the acceptance of the payment. A county clerk may enter into contracts for credit card processing services according to applicable county purchasing laws or may enter into agreements with the State Treasurer to participate in any credit card processing agreements entered into by the State Treasurer. County clerks may establish prepaid fee accounts in a manner as prescribed by the Office of the State Auditor and Inspector.

28 O.S. § 32.3

Record Destruction

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

AFFIDAVIT

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

I am employed by:

NAME _____

ADDRESS _____

My job title is: _____

_____ is not engaged in the business of abstracting (74 O.S. §227.11-1, 2) and has no intention of doing so in the future.

The County Clerk's indices which I am copying from _____ County, Oklahoma are for solely private purposes and will not be copied, mechanically reproduced, sold, distributed, nor will the information derived from these indices be distributed for sale in any manner to any party.

The statements contained in this Affidavit are true and correct and any false statement may subject the Affiant to a charge of perjury.

FURTHER AFFIANT SAYETH NOT.

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

Notary Public

My Commission Expires:

_____]

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

Document Expiration Requirements

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

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

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

19 O.S. § 178.3

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

19 O.S. § 155.2(2)

- Financing statements (UCC), chattel mortgages or bills of sale, releases, and renewals of either on file, after they cease to be effective under the statute requirements.
- All county claims and claim calendars
- Chattel mortgage indexes
- Appropriation ledgers, warrant ledgers, financial ledgers
- Requisitions
- Upon retirement, discharge, or termination of employment, the loyalty oath of an employee or officer
- Certificates of error
- Copies of reports and remittances, deposits, and receipts
- Monthly reports to SA&I and reports to other officers and warrant issues
- Daily reports including daily jacket and all contents included with the report
- Physician liens, insurance agents liens, hospital liens, thresher and combiners liens, mechanics and materialmen liens, oil and gas liens, vendor liens, bankers liens, mining liens, District Attorney liens, labor liens, and personal property liens.
- Reports, checks, purchase orders, and other bookkeeping records
- All tax protests, evidences, letters of orders of the board, letters of increased assessment, correspondence, reports, docket books, lists of parcels under protest, agendas
- Records pertaining to the Open Meetings Act and Open Records Act
- After the expiration of **seven years**, the County Clerk can destroy the following documents:
- Deposit slips

19 O.S. § 155.2(3, 4)

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

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

19 O.S. § 155.2(5)

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



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

19 O.S. § 155.2

Other Records' Destruction

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

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

19 O.S. § 155.2A

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

Five years after release, lapse, or discharge

- Federal tax liens
- The following items must be retained for at least six years before being destroyed:
- Tax rolls and tax roll adjustments
- Special assessment rolls

Six years after due date

Destruction After Copying Originals

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

19 O.S. § 155.2A

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

Penalties

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

21 O.S. § 461

Handling School Records and School District Boundaries

Transfer and Preservation of School Records

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

70 O.S. § 4-201

School District Boundaries

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

70 O.S. § 4-104

Handling Reimbursements from State Agencies

District Attorney Training Council

Prior to June 25 of each fiscal year, the District Attorneys Council must certify to each county the amount of funds for the operation of the District Attorney's office. The County Clerk uses D.A. Form 324 to report this information to the council.

19 O.S. § 215.37B

Within five working days after the end of each month, the County Clerk must report to the District Attorney Training Council the amount expended or encumbered from the State reimbursable appropriation account during the proceeding month. OSF Form 3 (1) is used for this purpose.

19 O.S. § 215.371

Election Board Secretary Salary

The State Election Board must reimburse counties monthly for salary and benefits of the County Election Board Secretary, not to exceed 135% of the salary. OSF Form 3 (2) is used for this purpose.

21 O.S. § 461
26 O.S. § 2-118

FEMA - Emergency Management

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

63 O.S. § 683.11

Oklahoma Tax Commission - Homestead Exemption

The County Clerk must apply each year to the State for loss of revenue due to additional homestead exemptions. OSF Form 3A is used for this purpose.

62 O.S. § 192.1
62 O.S. § 192.3

Oklahoma Tax Commission – Manufactured Home Exemption

The County Clerk must apply each year to the State for loss of revenue due to manufactured home exemptions. OSF Form 3A is used for this purpose.

62 O.S. § 192.1
62 O.S. § 192.3

IRS Form 843

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

State Agencies' Recording and Copying Fees

The County Clerk may charge any state agency or other state governmental entity, the usual and customary fee for filing any document with the County Clerk and may charge the usual and customary fee for making copies of any document, except for child support enforcement offices operated by or for the benefit of the Oklahoma Department of Human Services, rural water districts, and the Oklahoma Boll Weevil Eradication Organization.

19 O.S. § 266

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

Chapter Eight

Duties of the County Clerk: County Boards

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

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

Understanding the County Board System

The Board of County Commissioners

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

19 O.S. § 326

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

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



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

25 O.S. § 304
25 O.S. § 311

The board of county commissioners may meet at times and in places within the county other than the county courthouse if it is determined that such meetings are beneficial to the general public. Such meetings shall be in compliance with the Oklahoma Open Meeting Act.

19 O.S. § 326(B)

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

19 O.S. § 243
19 O.S. § 244

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



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

19 O.S. § 244

County Excise Board

General

The County Excise Board meets at the county seat on the first Monday of July each year to organize and elects a chairman and vice-chairman to perform excise duties for that fiscal year. The County Clerk serves as Secretary to the County Excise Board and complies with public notices and publication of proceedings as required by law.

68 O.S. § 3006

Compensation

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

68 O.S. § 3005.1(C)

Budgets

Annually, the County Excise Board provides an estimate of anticipated revenues to County Officers and meets with each officer before July 1 each year to discuss personnel needs for the next fiscal year.

68 O.S. § 3005.1

The Board of County Commissioners; budget boards; the governing bodies of cities and towns; the governing body of the County Board of Health of each local Emergency Medical System (EMS) district; and the governing boards of each school district submit an “estimate of needs” for their respective unit of government to the County Excise Board.

68 O.S. § 3002

This board examines these estimates, makes temporary appropriations, obtains necessary justifications, determines statutory compliance, and ensures that these needs are within anticipated revenues. After the County Excise Board approves the various budgets, they are filed with the State Equalization Board. One copy is kept on file in the County Clerk’s office. The County Clerk’s duties relating to the budget process are discussed in detail in [Chapter Fourteen, Duties of the County Clerk: The Budget](#).

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

Abstract of Assessments

Within ten days after the County Assessor receives the certificates of assessment of all property in the county from the State Board of Equalization, the County Assessor prepares and files an abstract of the assessed valuations with the County Clerk as secretary of the County Excise Board. This abstract is the valuation figure used by the County Excise Board in the budget process.

County Board of Equalization

Overview

The County Board of Equalization is comprised of three members, appointed in the following manner:

68 O.S. § 2861

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

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

68 O.S. § 2871(B)

The tenure of the County Board of Equalization must be coterminous with that of the first and third County Commissioners' districts. Not more than one member can live in one County Commissioner's district.

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

68 O.S. § 2861(F)

The County Board of Equalization's primary duty is equalization. Each year this board goes into session to equalize that year's assessment roll to ensure the following items:

- That all non-agricultural real property is appraised at its fair cash value according to its use
- That all agricultural real property is valued at its use value
- That all personal property is listed at its fair cash value

Use value is the appraisal of property in its actual use. The role of the County Board of Equalization is to maintain equity in the county's property tax structure.



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

Training

Each member of the County Board of Equalization who holds office on or after January 1, 1991, must attend and successfully complete a course designed to instruct members about the duties imposed on this board by law. The course must be developed by the Center for Local Government Technology. Failure of a County Board of Equalization member to successfully complete the course within 18 months of the date when the member was appointed will result in forfeiture of the office and the vacancy must be filled in the manner provided by law.

68 O.S.2 § 2862

Sessions

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

68 O.S. § 2863

Regular Sessions

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

68 O.S. § 2863

The County Board of Equalization performs equalizing, correcting, and adjusting the assessment roll duties during a regular session. The County Assessor is required to have the assessment roll before this board by the fourth Monday in April. This board acts as a quasi-judicial body during the regular session to hear and settle protests from taxpayers on the following items:

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

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

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

Special Sessions

A special session is permitted if the County Board of Equalization judges the number of protests filed to be beyond what can be heard or settled during the regular session. No business can be carried out during the special session other than hearing or settling protests.

68 O.S. § 2863

Duties

The County Board of Equalization has specific duties and authorities:

- To equalize, correct, and adjust the assessed valuation of real property by raising or lowering the property’s valuation, real or personal, of any taxpayer to conform to the fair cash value of the property as defined by law.
- To add omitted property
- To cancel assessments of property not taxable

AG00-23
Se Footnote #2

It is also the duty of each County Board of Equalization to cooperate with and assist the County Assessor in performing the duties imposed on the assessor by the statutes, to ensure that the required records are fully and accurately prepared and maintained, and harmonize with the assessed valuations of the county’s real property.

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

68 O.S. § 2877(E.1)

After the records have been prepared and the assessed valuations adjusted, the County Board of Equalization must not raise or lower the assessed valuation of any parcel or tract of real estate without hearing competent evidence justifying the change, or until at least one member of the board or a person designated by this board has made a personal inspection of the property and submitted a written report to this board. Under no circumstances can the County Board of Equalization make changes if the changes would be inconsistent with the equalized value of other similar property in the county.

68 O.S. § 2863(C)

Notice of Increase in Valuation

Whenever the County Assessor or the County Board of Equalization increases the fair value of property reported by the owner, or the fair cash value of real property from the preceding year, a change in valuation notice (OTC Form No. 926) must be mailed to the owner or delivered to the owner within one working day from the date the notice was prepared. The change in valuation notice must include the following information:

- Fair cash value for the preceding and current years
- Assessment rate for the preceding and current years
- Assessed taxable value for the preceding and current years
- The County Assessor or the County Clerk keeps a duplicate copy of the notice sent by the County Board of Equalization. The taxpayer has 30 working days from the mailing or delivery date of the notice to file a protest.

68 O.S. § 2876

Protests (Written Complaints)

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

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

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

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

68 O.S. § 2877

In all cases where the County Assessor has, without giving the notice required by law, increased the valuation of property as listed by the taxpayer, and the taxpayer has knowledge of the adjustment or addition, the taxpayer may at any time prior to the County Board of Equalization's adjournment, file an appeal. After the appeal has been filed, the Board must fix a hearing date, notify the taxpayer, and conduct the hearing as required by the statutes.

68 O.S. § 2877
*Effective 01/01/2015

Informal Protests

The taxpayer has 30 working days from the mailing date of the notice to file a written complaint with the County Assessor stating the taxpayer's grievance. Any complaint must be made on OTC Form No, 974-R-96.

The County Assessor has to schedule an informal hearing with the taxpayer to hear the protest. The County Assessor must provide three opportunities for this hearing. The County Assessor has five working days after the hearing to make a final decision on whether an adjustment should be made and send a written notice (OTC Form No. 975) to the taxpayer.

If the taxpayer is not satisfied, the taxpayer has ten working days to file an appeal (OTC Form No. 976) with the County Board of Equalization. The appeal can be delivered to the County Clerk as secretary of the County Board of Equalization.

68 O.S. § 2876

Formal Protests

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

68 O.S. § 2877



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

In a county with a population of less than 300,000 according to the latest federal census, the County Board of Equalization must provide at least three dates, at least ten days apart, on which a taxpayer may personally appear and make a presentation of evidence. No final determination regarding valuation protests shall be

made by a County Board of Equalization until the taxpayer has failed to appear for all three of these dates. When hearing a protest this board can perform the following actions:

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



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

68 O.S. § 2877
68 O.S. § 2835(E)

Each decision of the County Board of Equalization must be explained in writing on OTC Form No. 977. The Board must make a record of each proceeding involving an appeal from action by the County Assessor either in transcribed or tape recorded form.

Both the taxpayer and the County Assessor have the right to appeal a decision of the County Board of Equalization to the District Court and to the Supreme Court. A notice of appeal to the District Court must be filed with the County Clerk within ten days from the date the County Board of Equalization adjourns.

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

68 O.S. § 2880.1
68 O.S. § 2877

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

68 O.S. § 2880.1(D)

Board of Tax Roll Corrections

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

68 O.S. § 2871(B)

In the absence of the chair of the Board of Tax Roll Corrections, the vice-chair of the Board of County Commissioners acts as the chair of the Board of Tax Roll Corrections.

68 O.S. § 2871

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

68 O.S. § 2871(C)

The County Clerk serves as Secretary and is a nonvoting member of this board. The County Clerk must post notices and agendas for meetings and take minutes of the proceedings.

68 O.S. § 2817 (K)

Any taxpayer or the County Assessor has the right to appeal any decision made by the Board of Tax Roll Corrections to the District Court.

The following paragraphs include information on items of error or difference that can be heard by the Board of Tax Roll Corrections.

Assessment Errors

- Any personal or real property assessed to any person, firm, or corporation not owning or claiming to own the property
- The same property, whether real or personal, assessed more than once for the taxes of the same year
- Property, whether real or personal, assessed in the county for the taxes of a year for which it was not subject to taxation
- Any valuation assessed and entered included, in whole or in part, as of the date of assessment under the law, any property that had no taxable sites in the county, did not exist or had been erroneously placed
- Any property subject to taxation as of January 1 of any year, that was thereafter acquired by conveyance of title (including tax title), by the county, or any city, town, or school district
- Regarding personal property tax, if there is an error in the name of the person assessed or, regarding real property, the record owner at the time of assessment desires that his name be entered in lieu of whatever other name may have been entered as owner on the roll
- Lands or lots erroneously described in any manner
- The County Board of Equalization has, after delivery of the tax rolls, made a finding of fact under authority of law that, after January 1 of any year and before May 1 of the same year, improvements to real estate or other property assessed have been destroyed by fire, or that the value of land has

been impaired, damaged, or destroyed by floods or overflow of streams, and entered an adjustment to assessments previously made and entered

County Treasurers have, of their own volition, restored to the tax rolls any tax or assessment where the entry on the tax rolls shows the same to have been stricken or reduced by certificate issued by constituted authority, except where restored by specific court order or in conformity to general decree of the Supreme Court invalidating in mass all such certificates of a certain class, and except if the owner of such property demands its restoration and makes payment, in which instance the County Treasurer must require that the owner sign, on the receipt, a statement that they “paid voluntarily without demand, request, or duress”

Any personal property assessment and personal tax charge must have been entered on the assessment and tax rolls except on property return of assessment by the taxpayer or increase with due notice, or as a delinquent assessment made by the County Assessor or his deputies in detail either on view or reliable information.

Exemption Errors

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

Transcribing Errors

- Any error in transcribing from the County Assessor’s permanent survey record to the assessment rolls either as to area or value of lands or lots or as to improvements

Tax Levy Errors

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

Valuation Errors

- Any valuations assessed and entered on the tax rolls that are at variance with the valuation finally equalized

- Any valuations returned for assessment and not increased by the County Assessor that have been entered on the assessment rolls for equalization that are at variance with the value returned, or in the event of increase by either the county Assessor or the County Board of Equalization and no notice was sent (offer of proof of failure to receive notice may not be heard)

68 O.S. § 2871 (C)

Certificate of Error

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

68 O.S. § 2871
(C)(17)(a,b)

- For a tax increase: A Complaint of Erroneous Assessment (Form No. 348) is issued to the County Assessor to certify the increase to the County Treasurer.
- For no taxes due: A Complaint of Erroneous Assessment (Form No. 348) that shows the amount or other effect is issued to the County Treasurer to enter such correction on the tax roll.
- For a tax decrease: A Complaint of Erroneous Assessment (Form No. 348) is issued to the County Treasurer to decrease the amount of the tax charged and enter a credit in lieu of cash for the amount of the decrease.

Natural Disasters

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

68 O.S. § 2817(K)

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

County Free Fair Board

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

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

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

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

2 O.S. §§ 15-65

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

2 O.S. §§ 15-65

If there is no candidate for the election to the fair association board of directors, the county commissioners shall appoint a director for each position for which no candidates have filed by the close of the filing period. The appointment or appointments will be announced no later than two weeks from the closing of the filing period.

2 O.S. §§ 15-65

The commissioner or commissioner's designee presiding at the Free Fair Board meetings shall have the authority to appoint a secretary of the meeting. The commissioner and secretary shall certify to the county clerk of each of the counties the names of the directors elected, and the county clerk shall keep a record thereof and shall issue to each person elected a certificate of election.

2 O.S. §§ 15-65

Chapter Nine

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

Understanding the Open Meeting Law

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

25 O.S. § 301~313
and as supplemented

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

25 O.S. § 302

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

25 O.S. § 312(C)

The County Clerk should refer to the statutes for definitions used in the Open Meeting Law.

25 O.S. § 304

Please refer to the *Oklahoma Open Meeting and Open Records Book*, published by the [Oklahoma Press Service, Inc.](#), Oklahoma City, Oklahoma, for more information on the Open Meeting Law.

Holding Open Meetings

Recording Votes

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

25 O.S. § 305

Circumvention of Act

No informal gatherings or any electronic or telephonic communications, except teleconferences as authorized in the statutes, among a majority of the members of a public body can be used to decide any action or to take any vote on any matter.

25 O.S. § 306

New Business

Under specific circumstances, new business (which means any matter not known about or which could not have been reasonably foreseen prior to the time of meeting posting) can be addressed at a meeting.

25 O.S. § 311(A)(9)

Executive Sessions

Only certain public bodies, as identified in the statutes, can hold executive sessions. No public body can go into executive session unless strictly adhering to procedures outlined in the statutes. The executive session must be listed on the meeting agenda and meet the following requirements:

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

- Contain sufficient information for the public to ascertain that an executive session will be proposed;
- Identify the items of business and purposes of the executive session
- State specifically the provision of Title, 25, Section 307, authorizing the executive session.
- Board of Commissioners appoints minute clerk. (Minutes must be taken.)

These sessions can be held only for the following purposes:

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

25 O.S. § 307(B)(1)(2)



A public body may not keep confidential the purpose of an executive session authorized pursuant to the Open Meeting Act in which it discusses the employment, hiring, appointment, promotion, demotion, disciplining or resignation of an individual salaried public employee. The person's name may be stated, if the job title alone cannot identify the person.

A.G. Opinion 97-61

- A session to discuss the purchase or appraisal of real property
- An executive session for the purpose of discussing the purchase or appraisal of real property must be limited to members of the public body, the attorney for the public body, and the immediate staff of the public body. No landowner, real estate salesperson, broker, developer, or any other person who may profit directly or indirectly by a proposed transaction concerning real property that is under consideration can be present or participate in the executive session.
- A session to discuss confidential communications between a public body and its attorney concerning a pending investigation claim, or action of the public body, with the advice of its attorney, when disclosure would seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest, and for discussion the purchase or appraisal of real property
- A session conducted by district boards of education to hear evidence and discuss the expulsion or suspension of a student when requested by the student, the parent or legal guardian, or the attorney

25 O.S. § 307(B)(3)

25 O.S. § 307(D)

25 O.S. § 307(B)(4)

25 O.S. § 307(B)(5)

- A session to discuss matters that involve a specific handicapped child
- A session to discuss any matter where disclosure of information would violate confidentiality requirements of state or federal law
- A session that involves deliberations or a final decision related to the Administrative Procedures Act

25 O.S. § 307(B)(6-8)

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

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

25 O.S. § 307(E)(2)

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

25 O.S. § 307(F)



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

Notice by Public Bodies

Except as otherwise noted in the Statutes, all regularly scheduled, continued or reconvened, special, or emergency meetings of public bodies, must be preceded by advance public notice (including posting on an Internet web site if applicable) that specifies the time and place of each meeting to be convened plus the subject matter to be considered. The county must provide written notice by December 15 of all regularly scheduled meetings for the following year. A Calendar Year Schedule of Regular Meetings must include the date, time, and place of all regularly scheduled meetings. A Notice of Meetings form must be completed.

74 O.S. § 3106.2
25 O.S. § 311

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

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

25 O.S. § 311(A)(3)



Within six months of the establishment of a website, all public notices shall be made available.

74 O.S. § 3106.2

- All **multi-county, regional, area-wide, or district public bodies**, including district boards of education, must give notice to the county Clerk in the county in which they are principally located. If no office exists, the notice is given to the County Clerk of the county or counties served by the public body.
- All **public bodies which exist under the auspices of a state institution of higher education**, but a majority of whose members are not members of the institution's governing board, must give notice to the County Clerk in the county where the institution is principally located.

25 O.S. § 311(A)(5)

25 O.S. § 311(A)(6)

County Clerk Record

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

25 O.S. § 311(A)(7)

Notice of Meeting Changes

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

25 O.S. § 311(A)(8)



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

Advance Public Notice

All public bodies must also display advance public notice of a regularly scheduled meeting at least 24 hours prior to the meeting (excluding weekends and holidays). The notice must include the date, time, place, and agenda for the meeting. Posting a public notice does not mean that the public body cannot consider any new business at its meeting. The public notice must be posted in prominent view of the public at the public body's principal office or at the meeting's location, if no office exists.

25 O.S. § 311(A)(9)



According to attorney general's opinions, the notice must be posted in "prominent public view" at least 24 hours before the public meeting.²

A.G. Opinion 97-98

"Prominent public view" is defined as a location that allows the public to view the notice for the full 24 hours prior to the meeting.

Continued or Reconvened Meetings

If the meeting is to be continued or reconvened, the public body must announce, at the original meeting, the date, time, and place of the continued or reconvened meeting.

25 O.S. § 311(A)(10)



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

Special Meetings

Special meetings of public bodies cannot be held without giving notice at least 48 hours prior to the meetings. This notice must be provided to the County Clerk in writing, in person, or by telephone, and must follow statutory guidelines.

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

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

25 O.S. § 311(A)(11)

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

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

19 O.S. § 326

If the Board of County Commissioners has adjourned its session before the last day of the month, the County Clerk has the power to call a special session to consider bills and claims when the best interests of the county demand it. A five-day advance notice should be given by posting notices in three public places in

the county, or by publication in a county newspaper. These notices must give the time and purpose of the meeting.

Emergency Meetings

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

19 O.S. § 326
61 O.S. § 130
25 O.S. § 311(A)(12)

Meeting Minutes

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

25 O.S. § 312(A)

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

25 O.S. § 312(A)

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

25 O.S. § 312(B)

Minutes must be taken during an Executive Session. The Board of County Commissioners must appoint a minute clerk, which does not have to be the County Clerk.

Penalties

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

25 O.S. § 314
25 O.S. § 307(F)
Attorney General opinion 00-07

Teleconferences or Videoconferences

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

25 O.S. § 307.1

Public bodies may not conduct executive sessions by teleconference or videoconference following statutory requirements.

Publishing Board of County Commissioners Activities

Proceedings

The County Clerk is responsible for compiling a full and complete report of the proceedings of the regular and special meetings of the Board of County Commissioners. The County Clerk must take these to the publisher of any newspaper(s) selected by the board for publication no later than ten days after the proceedings were held. Each publication should contain at least the following information:

19 O.S. § 445

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

Employees and Salaries Annual Report

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

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

Publishing Bids

All purchases of \$10,000.00 or more require a one-time publication of bid.

19 O.S. § 1501(3a)

All proposals to award public construction projects (exceeding \$50,000) must be publicized in the following manner:

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

61 O.S. § 104

61 O.S. § 102

Bid notices should contain the following information:

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

61 O.S. § 104

61 O.S. § 102

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

Publishing Notices

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

Publishing County Budgets

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

68 O.S. § 3002

Table 9-1. Notice Identification and Publication Information

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
2	Notice by County Clerk of special sessions of the Board of County Commissioners if the board has adjourned before the last business day of the month	19 O.S. § 326	Posting in 3 public places, or one publication	LCN	At least five days prior to the meeting date: notice must give date, time, and purpose of meeting.
3	Notice of hearing to vacate, alter, or relocate highway adjoining state-owned land	19 O.S. § 339(3)	One	Some LCN in county or counties where road is located	At least 15 days prior to the hearing.

4	<p>Notice of sale of any unused town lots or parcels of ground not needed for county jails or court house purposes</p> <p>The resolution authorizing the sale must be published with other proceedings of the Board of County Commissioners.</p>	<p>19 O.S. §§ 342 19 O.S. §§ 343</p>	Two successive weekly issues	LCN	In two successive weekly issues
5	Notice of public construction	61 O.S. § 104	Two	LCN	20 days prior to bid opening

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
6	Designation by the Board of County Commissioners and the County Excise Board of holidays when county offices will be closed during the year	19 O.S. § 350	One	LCN	Between January 1 and 20 each year
7	Submission at regular or special election question involving extraordinary expenditures, whether to construct courthouses or other public buildings, construct roads or bridges, or aid any enterprise designed for the count The notice must contain the time the question will be voted upon and the form of the question.	19 O.S. § 383	At least 4 weeks	LCN	At least four weeks prior to the election
8	Notice of sale of county tools, apparatus, machinery or equipment	19 O.S. § 421.1	Two successive weekly issues	LCN	The Board of County Commissioners must meet to open the bids at the next regular meeting at least 15 full days after the first publication.

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
9	<p>Full and complete report of all official proceedings of each regular and special meeting of the Board of County Commissioners</p> <p>Salaries paid to employees can be omitted from the monthly publication, but, if so, they must be published annually</p>	<p>19 O.S. §§ 444 19 O.S. §§ 445 19 O.S. §§ 446</p>	One	LCN	<p>To be transmitted to the publisher by the County Clerk within 10 days of the proceedings with the approval of the Board of County Commissioners and published within 10 days of receipt</p> <p>Annual publication of employee salaries must be published in February.</p>
10	Notice of submitting tax levy to provide for construction or repair of courthouses, jails, or other county buildings	19 O.S. § 731	At least one in each LCN	At least two LCNs – unless only one LCN exists in the county	Not less than 30 days immediately prior to said election; “For not less . . .” may mean each time possible for 30 days.
11	Notice of advertisement for bids for erection of courthouses, jails, or other county buildings	<p>19 O.S. § 731 19 O.S. § 733</p>	At least one	LCN and other such newspapers in the state as the board deems advisable	First publication at least 30 days prior to date set for bid openings

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
12	Notice of election upon questions of issuing bonds for courthouses, jails, or other county buildings: the notice must include a statement of the Board of County Commissioners, the election date, the amount of bonds proposed to be issued, and whether the bonds are for a courthouse, a jail, or both.	19 O.S. § 736	One	Two weekly LCNs published in the county seat – unless only one LCN exists	At least 30 days prior to the election
13	Notice by the County Treasurer that money is available to pay warrants against estimated proceeds of tax levy	19 O.S. § 740	One	LCN	As soon as possible
14	Notice of bond election to purchase sites, construct or alter county hospitals	19 O.S. § 782	At least one in each LCN	In two daily or weekly LCNs published at county seat unless only one daily or weekly exists	First publication at least 30 days prior to the date set for holding election
15	Advertisement for bids for county hospital construction	19 O.S. § 788(a)	Two consecutive weekly issues	LCN	Prior to letting any contract
16	Notice of existence and location of annual audit of financial books and records of county owned hospitals	19 O.S. § 794	Two	LCN	Immediately after the receipt by persons designated in the statutes – not later than 120 days after the fiscal year end

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
17	County Planning and Zoning - notice of adoption and amendment of plan Notice must include a time, place, and purpose of meeting and the location where copies of the plans can be acquired.	19 O.S. § 866.29	One in each newspaper of general circulation in the county	All newspapers of general circulation in county	Prior to the hearing date
18	City-County Planning and Zoning – Counties with no cities larger than 200,000 population – notice of adoption or amendment of metropolitan comprehensive plan and hearing on termination of nonconforming use of amendment of repeal of zoning regulations (This is not strictly required by the statute but should be included anyway or the plan adopted may not be constitutional.)	19 O.S. 866.20	One	LCN	At least 15 days prior to the hearing date (The statutes do not indicate a period of notice; this is an appropriate guideline.)
19	County Board of Adjustment – Notice of Hearing	19 O.S. § 866.22	One	LCN	At least 15 days prior to the hearing date
20	Notice stating time, nature, and place of hearing before County Planning Commission	19 O.S. § 868.5	Once a week for three consecutive weeks	LCN	Three weeks prior to the hearing date

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
21	Bond election for lease improvements – the notice must specify time of holding election, amount of bonds proposed to be issued and the purpose.	19 O.S. § 884	Once a week for two consecutive weeks	LCN	Two consecutive weeks prior to the election stated in the notice
22	Hearing on petition for formation of Fire Protection District	19 O.S. § 901.2	Two consecutive weeks	LCN	Two consecutive weeks next preceding the hearing date
23	Notice of election relative to formation of Fire Protection District Notice must require voters to cast ballots which contain the words, “Fire Protection District – Yes” and “Fire Protection District – No,” state the time and place of the election, and the boundaries and intent of the district.	19 O.S. § 901.3	Two successive weeks	LCN	Once a week for two successive weeks prior to the election date
24	Publication of general regulations of Board of Directors of Fire Protection district	19 O.S. § 901.8	One – in same manner as town ordinances 11 O.S. § 14-106	LCN	After the board issues a general regulation

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

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

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
29	Hearing on petition to create rural road improvement district The notice is to describe the proposed district, state time and place of hearing and state persons who may appear to protect the district and/or boundaries.	19 O.S. § 902.3	One day per week for two consecutive weeks	LCN	The hearing must be set not less than 20 days or more than 40 days after filing of valid petition.
30	Notice of election for organization of rural road improvement district	19 O.S. [§ 902.4]	Two	LCN	One day per week for two consecutive weeks prior to election stated in notice
31	Bond election by rural road improvement district	19 O.S. § 902.12	Three	LCN	Once per week for three consecutive weeks prior to election
32	Sale of bonds for work under rural road improvement district	19 O.S. § 902.14	Ten days in a daily newspaper, two times for weekly newspaper, or two times for daily newspaper if published two times with one week interval	LCN	Prior to date of election specified in notice

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
33	Notice of hearing on petition for incorporation of Rural Ambulance Service District The notice must contain items as prescribed in the statutes	19 O.S. § 1205.A 19 O.S. § 1205.B	Two	LCN	Two consecutive weeks in newspaper in each county containing any area embraced within the boundaries of the proposed district
34	Notice of hearing to annex additional area in Rural Ambulance Service District.	19 O.S. § 1212	Two	LCN	Two consecutive weeks in each county containing any area in existing district or area to be annexed
35	Petition for consolidation of Rural Ambulance Service Districts	19 O.S. § 1221.F	Two	LCN	Two consecutive weeks in each county containing any area in the district to be consolidated
36	Resolution adopting and approving plans for road improvement district	19 O.S. § 1234.B	Six consecutive issues of a daily issue or two consecutive issues of a weekly newspaper	LCN	After the Board of County Commissioners adopts resolution

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
37	Hearing on report of the Board of County Commissioners on appraisal or apportionment of benefits made by the road improvements district	19 O.S. § 1242	Six consecutive issues of daily newspaper or two consecutive issues of weekly newspaper	LCN	Final publication may not be less than 5 days or more than 10 days prior to the date of the hearing.
38	Notice of installment due of assessment made for road improvement district	19 O.S. § 1250	Two successive issues of a daily newspaper or one issue of a weekly newspaper	LCN	Publication must be made by County Clerk not less than 30 days or more than 40 days before the maturity of the installment due date.
39	Notice of annexation to road improvement district	19 O.S. § 1264	One	LCN	At least 10 days prior to the hearing date in the notice
40	Notice of election for issuance of water facility or reservoir general obligation bonds Notice content per statute	19 O.S. § 1276.B 19 O.S. § 1276.C	Once a week for two consecutive weeks	LCN	First publication must be at least 30 days prior to the election date.

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
41	Notice of hearing of proposed county budget: the notice must contain date, time, and place of hearing together with proposed budget summaries.	19 O.S. § 1412	One	LCN	Not less than 5 days before the hearing date. The hearing is to be held not later than 15 days prior to the beginning of the budget year
42	County solicitation of bids from vendors for purchase, lease-purchase, or rental of supplies, materials, and equipment	19 O.S. § 1505	One	LCN	The notice must be published at least 10 days prior to the date for bid openings.
43	Hearing on proposed budget of emergency medical service district	19 O.S. § 1714	One	LCN	The hearing must be set no later than 15 days prior to the beginning of the budget year and publication must be not less than 5 days before the hearing date.
44	Public trusts – sale of bonds	60 O.S. § 176(F)	At least once a week for two successive weeks	LCN in county where principal office of the trust is located.	Two successive weeks prior to the date bids are received and opened
45	Public trusts – award of contracts for construction, labor, and/or equipment	60 O.S. § 176(H)	At least once a week for two successive weeks	LCN in the county where the major part of the work is to be done.	Two successive weeks prior to the date bids are received and opened

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

	Subject and Citation	Statute Reference	Number of Publications	Where Published	When Published
46	Warrants – Treasurer publishes notice of moneys on hand to pay registered warrants	62 O.S. § 475	One	Newspaper (Not specified)	Interest must cease on warrants 30 days after publication.
47	Publication of financial statements and itemized statements of estimated needs and probable income from sources including ad valorem tax for current fiscal year of the Board of County Commissioners, city and town governing bodies, and boards of education of school districts	68 O.S. § 3002	One or post five notices in public places	LCN in such political subdivision; if no such newspaper, then LCN of general circulation	Counties on or before August 17; incorporated towns by August 22; cities by August 27; and school districts by October 1 – or within 5 days after filing
48	Notice to present claims of indebtedness against county	62 O.S. § 310.4	Two successive issues of a daily or one issue of a weekly paper	LCN	Anytime during July
49	Notice of transfer of funds from the county sinking fund to the county general fund	62 O.S. § 445	Four successive issues	LCN	Prior to intent to transfer
50	Publication of all revisions of increase or additional items over that submitted in the Board of County Commissioners estimate of needs	68 O.S. § 3007	Two successive issues of a daily or one issue of a weekly	LCN	As soon as possible

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

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

Chapter Ten

Duties of the County Clerk: Payroll

Understanding the Wages and Salary Process

Wages and Salaries

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

19 O.S. § 180.65(D)

[Chapter Two](#) in this handbook, The County Budget Process, contains detailed information on County Excise Boards and County Budget Boards.

The statutes dictate guidelines for computing wages and salaries for elected officials and deputies, assistants and other employees. County officers' salaries are based upon the assessed valuation and population of the counties. The designated deputy or assistant's salary can not exceed the principal officer's salary. Salaries for other deputies or assistants can not exceed the principal officer's salary.

19 O.S. § 180.60

19 O.S. § 180.62
19 O.S. § 180.81(C)

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

19 O.S. § 180.61
19 O.S. § 180.73

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

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

19 O.S. § 180.62(C)
19 O.S. § 180.79

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

19 O.S. § 180.68
19 O.S. § 180.83

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

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

Figure 10-1 shows a calculation for the maximum permissible salary for officers in counties that have not exempted household personal and livestock. Salaries are calculated based on the county's net valuation of all tangible taxable property (serviceability) and population (service load).

19 O.S. §§ 180.58~180.68

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

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

May Increase: (Supplement) Basic Salary

Net Valuation (Assessed value after removing all exemptions)

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

Shall Increase: (Supplement) Basic Salary

Population (Per most recent census)

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

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

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

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

19 O.S. § 180.60

19 O.S. § 180.64F

19 O.S. § 180.76

Figure 10-1. Sample Salary Calculation for County Officers in Counties Not Exempting Household Personal and Livestock

Example:

County Clerk : in a county of 202,000 population and valuation of \$88,000,000

Basic Salary = \$24,500 to \$44,500

Supplement for Valuation:

0 - \$75 million: $75,000,000 \div 1,000,000 = 75$; $\$100 \times 75 = \$7,500.00$

Over \$75 million: $(88,000,000 - 75,000,000) \div 5,000,000 = 2.6$ (round to 3); $\$100 \times 3 = \300.00

Supplement for population:

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

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

Over 150,000 population; $(202,000 - 150,000) \div 10,000 = 5.2$ (round to 5);
 $\$12.50 \times 5 = \62.50

Maximum Permissible Salary: \$33,487.50 to \$53,487.50

Figure 10-1 (Continued). Example of Sample Salary Calculation for County Officers in Counties Not Exempting Household Personal and Livestock

Figure 10-2 shows a calculation for the maximum permissible salary for officers in counties exempting household personal and livestock. Salaries are calculated based on the county's serviceability, which the statutes define as the total amount of revenue authorized to be collected from the millage rate levied against the taxable valuation of property within the county, and the population or service load.

19 O.S. §§ 180.71 ~180.83

A county's current population can be found on the U.S. Census Bureau website: <http://uncensus.gov/>.

Fair Labor Standards Act

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

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

Deputies and Assistants

Each principal officer must appoint a First or Chief Deputy or Assistant and record that appointment in the County Clerk's office. This deputy or assistant is charged with all of the duties of the principal officer while still serving under the principal officer.

19 O.S. §§ 180.65(B)
19 O.S. §§ 180.81(B)

The designated deputy or assistant's salary cannot exceed the principal officer's salary. Salaries for other deputies or assistants cannot exceed the principal officer's salary.

19 O.S. § 180.65

Processing Hirings and Terminations

Nepotism

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

21 O.S. §§ 481~487
AG 1988 45

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

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

Basic Annual Salaries for that have voted to exempt household personal property and livestock from ad valorem taxation:

Service-Ability	County Officers
\$0 - 400,000	\$19,000 minimum to \$39,000 maximum
\$400,000 - 800,000	\$22,500 minimum to \$42,500 maximum
\$800,000 - 3,000,000	\$24,500 minimum to \$44,500 maximum
\$3,000,000 - 10,000,000	\$22,500 minimum to \$42,500 maximum
More than \$10,000,000	\$19,000 minimum to \$39,000 maximum

May Increase Basic Salary

Service-Ability (Revenue levied for county purposes, Taxable Value x Mill Rate)

\$0 - 750,000	\$100 x each \$10,000 or major fraction*
\$750,000 - 5,000,000	\$100 x each \$50,000 or major fraction
\$5,000,000 - 20,000,000	\$125 x each \$70,000 or major fraction
Over \$20,000,000	\$125 x each \$200,000 or major fraction

Shall increase Basic Salary Based on Population

Service Load (Population)

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

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

19 O.S.§180.64(F)

Figure 10-2. Sample Salary Calculation for County Officers in Counties Exempting Household Personal and Livestock

Example:

County Clerk in a county with a service load (population) of 202,000 and service-ability of 880,000

Basic Salary = \$24,500 to \$44,500

Service-Ability Factor:

\$0 – 750,000: $(750,000 \div 10,000) \times \100 ; $75 \times \$100 = \$7,500.00$

Over \$750,000: $\$880,000 - 750,000 \div 50,000 = 2.6$ (round to 3); $3 \times \$100 = \300.00

Service Load:

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

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

Over 150,000 population: $(202,000 - 150,000) \div 10,000 = 5.2$ (round to 5); $\$12.50 \times 5 = \62.50

Maximum Permissible Salary: \$33,487.50 to \$53,487.50



A salary calculation spreadsheet that automatically makes these calculations is available at <http://agecon.okstate.edu/ctp/resources.asp>.

Figure 10-2 (Continued). Example of Sample Salary Calculation for County Officers in Counties Exempting Household Personal and Livestock

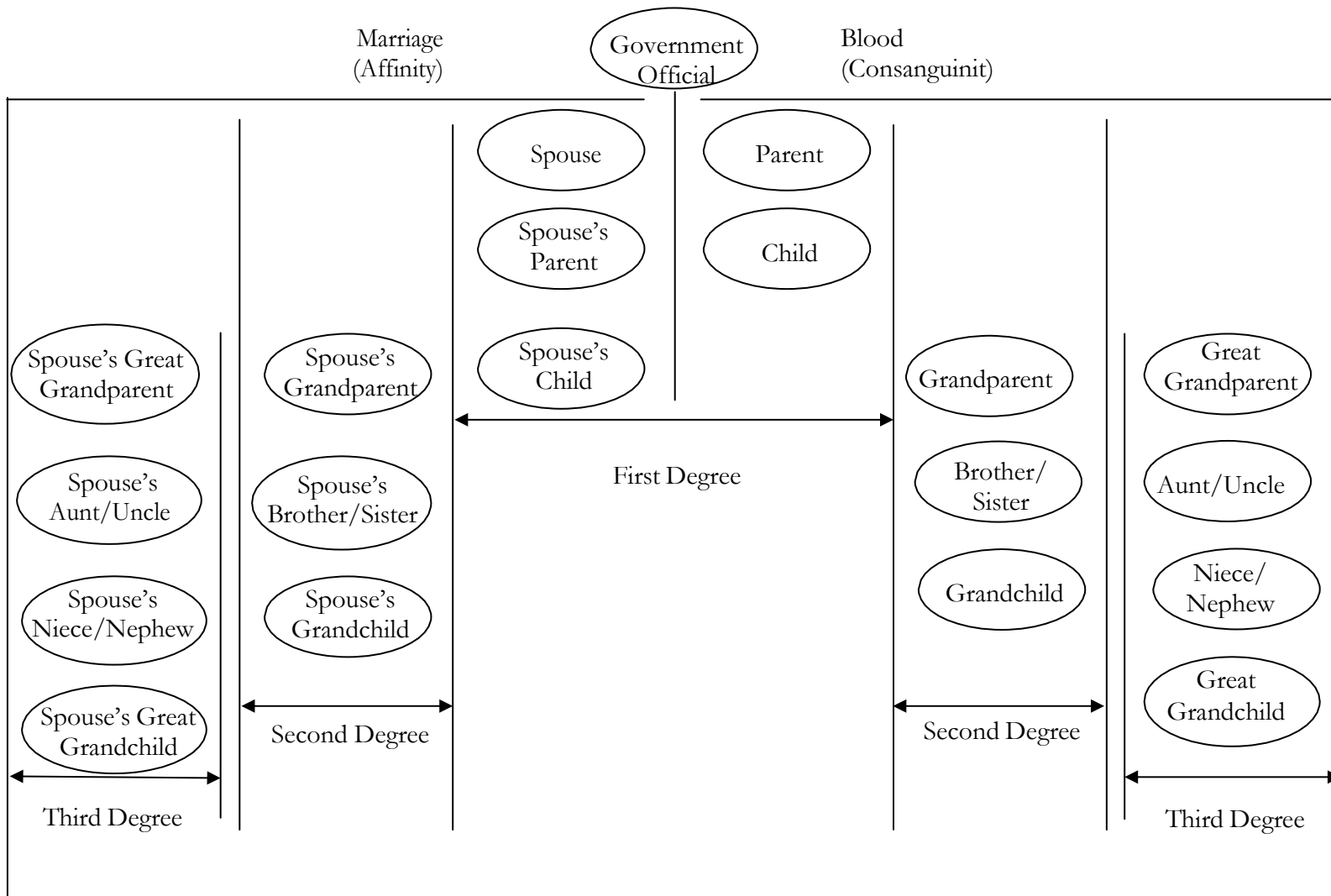
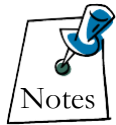


Figure 10-3. Nepotism Chart



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

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

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

Nepotism restrictions apply to adopted as well as natural children.

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

New Full-Time Employees



County Clerks must send Form No. 112 (Oklahoma New Hire Reporting Form) to OESC to report newly-hired employees within 20 days after the date of hire.

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

- The county officer in whose office the new hire is located notifies the County Clerk in writing of the new hire, which includes all of the information necessary to process employment.
- The employee completes and signs **IRS Form W-4**. This form contains basic information necessary for computing the withholding deposit for Federal Income Tax. As a matter of practice, if the employee changes this form, mark the old form as invalid and note the date of the change.



An IRS Form W-4 certificate is invalid if it contains an alteration or unauthorized addition. An alteration includes deleting or changing the jurat language or any other material defacing of the certificate. An unauthorized

25 O.S. § 1313

addition is any writing on the certificate other than the entries requested (name, address, number of allowances, and so forth).

A Form W-4 is also invalid when the employee clearly indicates it to be false (either by oral or written statements) on or before the date it is submitted to the employer.

The employee and the County Clerk complete the U.S. Department of Justice, Immigration and Naturalization Service (INS) **Employment Eligibility Verification** form I-9.



Effective July 1, 2008, all public employers in Oklahoma, including counties, must register with and utilize a federal status verification system as described in the statutes to determine the employment eligibility status for all newly hired employees to work in the United States.

25 O.S. § 1313

- The employee signs an **oath or affirmation**. Please refer to “[Assuming the Office of County Clerk](#)” in Chapter Six, Office of the County Clerk, for information regarding oaths.
- The employee and County Clerk complete the Oklahoma Public Employees **Retirement System Enrollment Application**. Enrollment begins the first day of the month that follows the employee’s full-time start date.
- The employee and County Clerk complete the **Insurance Enrollment** form and **Beneficiary Designation** form. Enrollment begins the first day of the month that follows the employee’s full-time start date.
- The employee signs the Notice of Right to Continue Coverage (COBRA) form for insurance.
- The employee must sign the Salary Redirection Agreement.
- The employee must sign an acknowledgement of receipt of the county’s drug and alcohol testing policy.
- The employee must sign an acknowledgement of receipt of the county’s employee handbook on personnel policy.
- Employees in both the County Clerk’s office and the Court Clerk’s office must sign a signature sheet to be sent to the Secretary of State. Refer to “[Signature Filings with the Secretary of State](#)” in Chapter Six: Office of the County Clerk.

New Part-Time Employees



County Clerks must send Form No. 112 (Oklahoma New Hire Reporting Form) to OESC to report newly-hired employees within 20 days after the date of hire.

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

- The county officer in whose office the new hire is located notifies the County Clerk in writing of the new hire which includes all of the information necessary to process employment.

The employee completes and signs IRS Form W-4. See the Note regarding the Form W-4 above.

- The employee and the County Clerk complete the U.S. Department of Justice INS **Employment Eligibility Verification** form (I-9).



Effective July 1, 2008, all public employers in Oklahoma, including counties, must register with and utilize a federal status verification system as described in the statutes to determine the employment eligibility status for all newly hired employees to work in the United States.

25 O.S. § 1313

The employee signs an **oath or affirmation**. Please refer to “[Assuming the Office of County Clerk](#)” in Chapter Six, Office of the County Clerk, for information regarding oaths.

Special Payroll Situations

Election Board Members

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

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

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

26 O.S. § 2-118

Election workers who make more than \$1600 per year are subject to taxation and the Clerk must issue a W-2. See Chapter 15-3 for more detail.

The Clerk will issue 1099's for contract labor, such as polling places. IRS threshold for 1099 in 2013 is \$600. *IRS, Circular E, Employers Tax Guide* should be consulted each year to review the taxable amount

Emergency Workers

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

County Fair Judges

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

County Equalization/Excise Boards

The members of County Equalization/Excise Boards in all counties having an assessed valuation of Two Billion Dollars or more shall receive as compensation an amount not to exceed \$75.00 per day. The members of **county equalization/excise boards** in all other counties may receive as compensation an amount not to exceed \$50.00 per day, this amount to be established by the boards.

Equalization/ excise board members must complete W-4 forms and will receive W-2 forms at the end of the year.

In addition, the members of **county equalization/excise boards** shall be reimbursed for each mile of travel to and from their residences to the place of meeting of the board for each session attended at the rate provided for other county officers. The members of **county equalization/excise boards** shall also be reimbursed at the same rate for each mile of necessary travel in performing their official duties.



Travel to and from meetings is considered “commuting” and is taxable under IRS regulations.

Terminations and Retirements

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

- The employee completes an **Employer Status Change** form.
- The county officer in whose office the employee is located notifies the County Clerk in writing of the termination or retirement.
- The County Clerk completes a **Cobra Election Form**.
- The employee and the County Clerk complete OPERS Application for Vested Benefits or Application for Withdrawal forms.
- Withdrawal or vested benefits (Employees must have seven and one-half years of active employment to be vested.)
- The County Clerk completes an **Insurance Termination Form** (Oklahoma State and Education Employees Group Insurance Program Form No. 1104) and **Insurance Election Form** (Oklahoma Employees Group Insurance Board Form No. 616-096V).
- The County Clerk prepares an **Employee Payroll Change Form**.

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

Processing the Payroll

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

- Each officer submits to the County Clerk signed payroll claim forms ([SA&I Form No. 2742](#)) that document the time worked for all employees in that office.
- The County Clerk's office verifies deduction rates and calculations.
- The County Clerk's office prepares a summary sheet of all employees, which includes gross pay, withholding for social security, retirement, federal taxes, insurance, and any other deductions, and net pay.
- The County Clerk's office prepares warrants for each employee. The County Clerk, the County Treasurer, and the Chairman of the Board of County Commissioners must sign these warrants.



Facsimile signatures may be used on the warrants, however, one of the signatures must be initialed for internal control.

- After receiving approval from the Board of County Commissioners and obtaining all required signatures, the County Clerk issues the warrants. Each county should have some system of verifying issuance and receipt of payroll warrants, such as employee signatures on the warrant register.



Direct Deposit may be used as an optional method of issuing payroll. Each employee has the option of receiving a warrant of having the money direct deposited. Employees must sign a form indicating that they want to have their money direct deposited.

- The County Clerk's office files all necessary forms and paperwork and makes any required electronic filings and deposits.

Monthly Filings

The County Clerk must file the following forms each month:

- Oklahoma Employers Withholding Tax Return to the Oklahoma Tax Commission.



Any employer who withholds a total of \$5,000 or more each month must file electronically to the Oklahoma Tax Commission.

- Electronic Federal Withholding and Social Security and Medicare (forms 940, 941, and 943) to the Internal Revenue Service

Quarterly Filings

The County Clerk must file the following forms each quarter:

- Employers Quarterly Contribution Report (form OES-3) to the Oklahoma Employment Security Commission (OESC)
- Local Government Functional Distribution of Employment and Wages (form XOES-3) to OESC
- BLS 3020 Multiple Worksite Report form to OESC
- Federal Withholding and Social Security and Medicare (forms 940, 941, and 943) to the Internal Revenue Service

19 O.S. § 180.65(B)

Annual Filings

The County Clerk must file the following forms each year:

- IRS wage and income forms:
- W-2 Wage and Tax Statement
- Form 1099 Miscellaneous Income
- W-3 Transmittal of Wage and Tax Statements
- State wage and income forms to Oklahoma Tax Commission
- W-2 Wage and Tax Statement
- Form 1099 Miscellaneous Income

Each year in February a list of the gross annual salaries paid in the county must be published in a newspaper of general circulation in the county. Partial-year payment must also be listed.

Bi-annual Filings

The Equal Employment Opportunity Commission (EEOC) requires that employers with more than 100 employees must complete and file every two years an Employer Information Report (EEO-1). This form is available at www.eeoc.gov.

Electronic Federal Tax Payment System Filings

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

Processing Travel Expenses

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

19 O.S. §§ 163
19 O.S. §§ 164

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

19 O.S. § 180.43(C)

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

19 O.S. § 166



Each County Officer may be subject to penalty for failure to attend required meetings as specified.

19 O.S. § 166

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

Safety Awards

Each year, county officers may nominate their employees for a special incentive award for safety-related job performance up to \$250.00. The Board of County Commissioners approves and provides the safety awards. These awards are taxable. County officers are not eligible for these safety awards.

19 O.S. § 339(A)(10)

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

Wellness Council

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

19 O.S. § 1302

Maintaining Employment Records and Personnel Files

The County Officer

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

- Application for Employment
- Employment Eligibility Verification
- A copy of the INS Employment Eligibility Verification form described earlier in this chapter must be kept in the employees personnel file.
- For all employees hired after October, 1986: required by the Immigration Reform Act of 1986
- Timesheets
- If individual county officers maintain time sheets for their employees, these time sheets must be kept in the employees' personnel files.
- Evaluation and Disciplinary paperwork

The County Clerk

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

- Employment Eligibility Verification
- A copy of the INS Employment Eligibility Verification form described earlier in this chapter must be kept in the employees personnel file.
- For all employees hired after October, 1986: required by the Immigration Reform Act of 1986
- IRS Form W-4
- Employee's Salary and Wage Record
- On this sheet, the County Clerk records personal information, payroll data, sick leave, vacation, and other pertinent information.
- Oklahoma Public Employees Retirement forms
- The employees complete this form when they apply to the Oklahoma Retirement Program.
- Group Insurance information

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

- Child support/garnishment forms
- Oath of Office and/or Loyalty Oath
- Termination forms
- Employee Information (optional)

19 O.S. §§ 163
19 O.S. §§ 164

- Counties may want to maintain general information on each employee.

Federal Requirements for Personnel Files

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

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

Access to Personnel Files

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

Counties are not required to disclose the following personnel records:

- Internal personnel investigations including examination and selection material for employment, hiring, appointment, promotion, demotion, discipline or resignation.
- Disclosures that would constitute a clearly unwarranted invasion of personal privacy such as employee evaluations, payroll deductions, employment applications submitted by persons not hired, home address of employed or formerly employed persons.

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

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

Employees shall have access to their own personnel files.

51 O.S. 2007, §§ 24A.5
51 O.S. 2007, §§ 24A.7

Providing Benefits

Insurance

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

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

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

19 O.S. § 1505

Vacations and Sick Leave

Each county may develop and maintain a formal plan for vacation and sick leave for all regular employees. No person chosen by election or appointment to fill an elective office is eligible for any leave plan, nor is this person eligible for accrual of leave benefits.

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

Holidays

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

21 O.S. § 82.1
21 O.S. § 82.2

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

Handling Workers' Compensation

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

Handling Retirement

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

The statutes cover retirement in Title 74.

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Chapter Eleven

Duties of the County Clerk: Recording and Filing

Recording and Filing Requirements

Conforming Instruments

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

16 O.S. § 86.1



Electronic documents presented in compliance with the Uniform Electronic Transaction Act are acceptable for filing. All documents filed in the County Clerk's office, however, still require an original notary.

19 O.S. § 298.1
19 O.S. § 298(D)

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

19 O.S. § 298(D)



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

If an instrument does not contain sufficient room for stamps and recording information, the County Clerk must attach an additional page to the document. The top margin of all documents must be at least one inch, and all other margins must be at least one-half inch. (Stray markings such as signatures will not invalidate filings.)

19 O.S. § 298(B)

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

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

19 O.S. § 298(A)



These requirements do not apply to plats or filings under the Uniform Commercial Code (UCC) or instruments that may be filed according to any other law.

19 O.S. § 298(D)

Record Preservation Fee

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

28 O.S. § 32-A



Recording, when applied to the official public records of any office or court, includes filing. The Record Preservation Fee is not charged or collected on any instrument filed in the County Clerk's office that is statutorily exempt from paying a filing fee.

16 O.S. § 78 (c)

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

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

28 O.S. § 32.C, D

Sham Filings

The County Clerk can refuse to file any instrument presented for filing if the County Clerk believes that the instrument constitutes sham legal process. Sham legal process means the issuance, display, delivery, distribution, reliance on as lawful authority, or other use of an instrument that is not lawfully issued, whether or not the instrument is produced for inspection or actually exists and purports to do any of the following activities:

- To be a summons, subpoena, judgment, arrest warrant, search warrant or other order of a court recognized by the laws of Oklahoma
- To assert jurisdiction or authority over or determine or adjudicate the legal or equitable status, rights, duties, powers, or privileges of any person or property
- To require or authorize the search, seizure, indictment, arrest, trial, or sentencing of any person or property

21 O.S. § 1533

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

19 O.S. § 267(B)

Notice of Refusal

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

19 O.S. § 267

County Clerk Liability and Responsibility

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

19 O.S. § 267(C)

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

19 O.S. § 267(D)

Consolidation of Offices of Register of Deeds and County Clerk

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

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

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

19 O.S. § 286

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

Maps and Plats

The County Clerk is required to maintain a record of maps of cities, towns, and counties and the platting of various parcels of land such as cemeteries, subdivisions, public improvements, and master plans. In most cases, a plat must be approved by the appropriate governing body before it can be accepted and recorded. Unfortunately the statutes that govern these activities are spread through at least six title sections. Primarily these titles cover cemeteries (Title 8), cities and towns (Title 11), and counties (Title 19).

Plats in Unincorporated Areas

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

19 O.S. § 288.1
69 O.S. § 601.1

Cemeteries - Title 8

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

8 O.S. § 4

Cities and Towns - Title 11

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

11 O.S. §§ 41-105
11 O.S. §§ 41-106

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

11 O.S. § 41-108

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

If the owners wish to vacate the plat, meaning to remove it from the files, they may do so. They must obtain the approval of the same body that originally approved the plat. This decree or written instrument must be filed and recorded by the County Clerk. The County Clerk must write in plain, legible letters across that part of the plat so vacated the word "VACATED." The County Clerk must also note on the original plat a reference to the decree or instrument and the volume and page where it is recorded.

When a municipality wishes to make a public improvement on public land (such as a building, streets and alleys, or play grounds) the appropriate authority must consider and approve the changes. All plans, plats or

11 O.S. § 42-104
11 O.S. § 46-104

replats must be approved before being recording by the County Clerk. When this process comes under the control of a Regional Planning Commission, the same procedure is required.

Land Outside Corporate Limits of a Municipality

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

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

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

27A O.S. § 2-6-403

Fees for Filing

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

28 O.S. § 32

Errors and Defects

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

- The correction must be in the form of a certificate, dated, signed, sealed, and acknowledged by the original surveyor, if available. If another surveyor must accomplish a correction, the same conditions apply, except the reason for the original surveyor’s defection must be a part of the certification.
- The certificate is filed in the County Clerk’s office, to be indexed in the tract index, and the original must be kept with the plat record. Any corrections are subject to the same approval from the appropriate governing bodies who have jurisdiction as was required for the original plat for filing.

11 O.S. § 41-115

Title 46, Mortgages

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

46 O.S. §§ 14

46 O.S. §§ 15



Contracts for Deed are treated as mortgages.

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

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

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

68 O.S. § 1905

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

68 O.S. § 1905

Receiving (Reception) Book

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

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

The Receiving book contains the following information:

19 O.S. § 289

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

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

Index of Instruments

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

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

19 O.S. § 287

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

Numerical Index of Instruments

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

When an instrument is releasing one previously filed, the new instrument must note the book and page and legal description of the original instrument. When the release is indexed this reference is noted in the

remarks column for cross reference to the original instrument. Some counties indicate release in red in the remarks column.

In counties with populations over 240,000, the County Assessor, County Clerk, and County Treasurer may adopt a system of Land Parcel identifier numbers. All three offices must then use this number to identify a tract of real property. If a numbering system has been adopted, the County Clerk must not accept maps, plats, deeds, or other instruments for filing or recording unless this number is on the face of the instrument.

19 O.S. § 291

Partnerships, Fictitious Name, and Sole Proprietorships

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

54 O.S. § 81

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

Handling Deeds and Documentary Stamps

Deeds

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

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

If the boundaries of this district are changed at a later date, a certified copy of the resolution, ordinance or court order making the change must be filed within 30 days. The County Clerk must indicate the land affected on the numerical index. Fees must be the same as recording and indexing any plat.

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

16 O.S. §§ 30
16 O.S. §§ 31

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

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

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

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

16 O.S. §§ 28
16 O.S. §§ 63
16 O.S. §§ 75

Documentary Stamps

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

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

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

68 O.S. § 3204



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

The name and address of the buyer must be shown on the face of the deed or instrument prior to recording.

68 O.S. § 3203

Affidavit

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

Exemptions

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

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

Violations

If the County Clerk is aware that anyone has or might violate the laws relating to the use of Documentary stamps, The County Clerk should immediately report this to the Oklahoma Tax commission. Penalties for

68 O.S. §. 3206

violating these laws can be a fine of up to \$1000 or imprisonment of up to one year. The report to the Oklahoma Tax Commission should include a copy of the questionable deed and supporting material (copy of mortgage, copy of previous deed, the County Assessor's valuation, or the Sheriff's sale price).

The Oklahoma Tax Commission is responsible for the design and printing of these stamps. Stamps are distributed to the County Clerks who have the responsibility for selling the stamps and accounting on the last day of each month for these sales to the Oklahoma Tax Commission (OTC) on OTC Form 962 and OTC Form 963.

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

Rates

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

Tax Rate

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

68 O.S. §. 3201(A)

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

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

Apportionment of Tax

- First fifty-five cents (\$0.55) per \$500
 - 5% (\$0.0275) to the County Clerk for cost of administration
 - 95% (\$0.5225) to the State of Oklahoma
 - The Oklahoma Tax Commission places a portion into the County Government Education-Technical Revolving Fund.
 - The Oklahoma Tax Commission transfers the vast majority to the General Revenue Fund of the Oklahoma State Treasury.
- The remaining twenty cents (\$0.20) per \$500 is paid into the County General fund.

68 O.S. § 3204 (B, C)

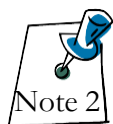
Documentary Stamp Tax Example for a Sale of \$20,800

Tax: Number of units of \$500:

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

Distribution:

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



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

Procedure To Get Refund On Documentary Stamps Purchased In Excess

- Submit a typewritten letter to:
- Documentary Stamps Division
- Oklahoma Tax Commission
- 2501 Lincoln Boulevard
- Oklahoma City, Oklahoma 73194
- The letter should include the following information:
- Statement of circumstances of excess purchase
- Amounts involved
- County where stamps were purchased and the purchase date

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

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

Handling Miscellaneous Duties

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

Bonds, Certified

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

Bonds

County bonds must be countersigned and recorded by the County Clerk. Notices of bond election must be attested by the County Clerk.

19 O.S. §§ 736
19 O.S. §§ 738

Bonds, School

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

70 O.S. § 15-105

Carnival

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

2 O.S. § 15-161

Cooperative Marketing Associations

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

2 O.S. § 17-17

Federal Liens

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

2 O.S. § 17-17
68 O.S. § 3403(B) (C)

Hospital, County

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

19 O.S. § 794

Initiative Petitions

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

19 O.S. § 389

Interlocal Cooperation Agreement

Interlocal cooperation agreements must be filed with the County Clerk.

74 O.S. § 1005

Local Industrial Development

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

62 O.S. § 662

Municipal budgets and Levies

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

68 O.S. § 3022

Oil and Gas Leases

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

60 O.S. §§ 319

60 O.S. §§ 320

Recreation Facilities

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

19 O.S. § 933

Road Improvement Bonds

The County Clerk attests road improvement bonds.

19 O.S. § 1257

Road Improvement Districts

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

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

19 O.S. §§ 1234

19 O.S. §§ 1238

19 O.S. §§ 1242

19 O.S. §§ 1250

The Board of County Commissioners instructs the County Clerk to advertise for sealed bids for the materials and work necessary for the improvements. Assessments are paid to the County Clerk. The County Clerk executes the bond, keeps records, and publishes notices.

19 O.S. §§ 1205

19 O.S. §§ 1209

19 O.S. §§ 1217

19 O.S. §§ 1221

Rural Ambulance Service Districts

The County Clerk notifies petitioners before the hearing. The Board of Director files the annual report with the County Clerk. If a district is dissolved, the records go to the County Clerk. Consolidation petitions are filed with the County Clerk.

Rural Fire Districts

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

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

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

Rural Water, Sewer, Gas and Solid Waste Management Districts

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

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

the order creating the district. In addition, the county clerk must, at least ten days before the date fixed for the hearing, give or send by registered or certified mail notice of the creation of the district to each of the petitioners.

Sewer Improvement Districts

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

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

Signatures

The County Clerk annually prepares and certifies a list of all county officers plus the deputies in the Court Clerk's office and the County Clerk's office with their signatures, and files the list with the Secretary of State on the fourth Monday of January.

19 O.S. § 257

Soldiers and Sailors Discharge

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

72 O.S. § 22



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

51 O.S. § 24A.3
19 O.S. § 270



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

Statutes/State Laws

The County Clerks must requisition the Secretary of State for copies of the state laws. Enough copies must be requisitioned to supply one set to each entitled county or township officer. The County Clerk distributes

75 O.S. § 17

these copies and obtains a receipt. The County Clerk should requisition the copies by the first Monday of February.

Summons

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

12 O.S. § 54

Tax Receipts

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

19 O.S. §§ 115
19 O.S. §§ 624

Township

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

19 O.S. § 248

Business Trusts

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

68 O.S. § 1211

Filing on the Miscellaneous Docket

Filing Disclaimer of Interests Passing by Deed or Assignment

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

60 O.S. § 751

A copy of the disclaimer must be delivered or mailed to the trustee of the trust in which the disclaimed interest exists or to any other person who has legal title to, or possession of, the property in which the

disclaimed interest exists. No trustee or other person is liable for any distribution made without actual notice of the disclaimer.

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

60 O.S. § 754

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Chapter Twelve

Duties of the County Clerk: Filing Liens and Judgments

Handling Liens

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

Types of Liens

Voluntary Versus Involuntary

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

- Mortgages
- Car loans
- Security interests
- Chattel mortgages
- Property improvements (Mechanics liens)

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

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

Perfected Versus Unperfected

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

General Versus Special

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

Liens Contained in the Statutes

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

42 O.S. § 26-34

Liens on Mining Property

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

42 O.S. § 148

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

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

42 O.S. § 150

Title 74 – District Attorney Liens

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

74 O.S. § 152.8

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

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

Title 5 –Attorney’s Liens

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

5 O.S. § 6

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

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

Federal Liens

Federal Tax Liens

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

68 O.S. § 3403.A, B

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

Federal Liens on Personal Property

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

68 O.S. § 3403

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

County Clerks' Role in the Lien Process

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

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

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

Pre-Lien Notice Requirements

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

42 O.S. § 142.6

The pre-lien notice requirements do **NOT** apply to a claimant whose claim relates to the supply of material, services, labor, or equipment furnished for a residential project. The pre-lien notice requirements do **NOT** apply if a claimant's aggregate claim is less than \$10,000.00.

42 O.S. § 142.6

When the claimant files the lien statement, the claimant must furnish to the County Clerk a notarized affidavit that verifies compliance with the pre-lien notice requirements.

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

Filing Liens

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

28 O.S. § 32

Title 42, Chapter 1 - General Provisions

The filing procedure prescribed in Chapter 1 of Title 42 is directed primarily toward hospital, physician, and insurance agent liens. Refer to the SA&I forms web site for County Clerks for a sample physician lien. This

42 O.S. § 43-49

filing procedure requires a written notice to be filed with the County Clerk in which the hospital or debtor is located. Notice requirements are listed in detail in the related statute references.

This notice should be filed and entered on the Mechanics Lien Journal prior to payment of any monies to the injured person, the attorneys, or legal representatives for compensation. The claimant is also required to send a specified notice(s) by certified mail.

42 O.S. § 44

Other liens include:

- Hospital liens
- Insurance agent liens
- Physician liens
- Ambulance service provider liens
- Abandoned well-site liens ¹
- Mining liens
- District Attorney liens

42 O.S. § 46

42 O.S., § 49
17 O.S. § 53.3
42 O.S. § 148
74 O.S. § 152.8

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

Title 42, Chapter 2 - Personal Property for Work Thereon

Chapter 2 of Title 42 describes liens for service by providing material, labor, or skill for the protection, improvement, safekeeping, towing, or storage on any article of personal property. It includes procedures for filing foreclosures.

42 O.S. §§ 91-98

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

42 O.S. § 98

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

Title 42, Chapter 3 - Mechanics and Materialmen Liens

Chapter 3 (Section 141) of Title 42 describes the procedures for a mechanics and materialmen lien. It also includes some procedures that may be applicable to other liens. The definition for this lien is very broad and

42 O.S. §§ 141 ~ 154

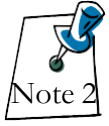
appears to be applicable to most cases involving liens against real property. Although the chapter is very lengthy, it generally covers labor, materials, and rental or lease of equipment used to improve or repair real property. Oil and gas well and mining liens also follow this procedure.

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

- Lien number 42 O.S. § 142.6
- (This number uses a prefix of the year and has a consecutive number on the Mechanics Lien Journal for that year.) 42 O.S. § 143.1
- Amount claimed 42 O.S. § 144.2
- Description of the items 42 O.S. § 146
- Names of owner(s), contracting party, claimant, with addresses 42 O.S. § 147.1
42 O.S. § 153



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



If the person holding title to the land is not the person with whom the contract was made, the lien is allowed only on the buildings and improvements, not on the real estate.

- Legal description of property
- Affidavit (verification) 42 O.S. § 141.1

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

This statement must be filed within four months (120 days for prime contractor, 90 days for sub-contractor) after the work is completed. The County Clerk records this information in two places, the numerical (tract) index and the Mechanics Lien Journal. 42 O.S. § 141

Mechanics Lien Journal

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

These liens are posted to the journal as they are received and not separated by lien type. The County Clerk might have a mechanics lien presented and post it as Mechanics Lien 07-123. The next lien might be a Physician Lien and be posted in the journal as Physician Lien 07-124, and so on with the numbering consecutive within the year.

The journal should contain columns with the following information:

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

42 O.S. § 43

Mechanics Lien Journal - Direct Index

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

Mechanics Lien Journal - Inverted Index

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

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

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

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

Notice of Filing

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

28 O.S. § 32(B)

The notice must contain the following information:

42 O.S. § 143.1

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

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

- Legal description of the property
- Amount claimed
- Statement of the certified mail number and date of mailing by the County Clerk.

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

Release of Lien

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

Discharging a Lien

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

42 O.S. § 147.1

Cash Bond

- The County Clerk collects the amount of 125% of the lien claim amount to cover the claim, attorneys' fees, interest, and court costs.
- The party desiring discharge of the lien prepares and delivers the notice to the County Clerk. The County Clerk collects the appropriate fees. [SA&I Form No. 4090](#) is available for this process.
- The notice shall contain the following information:
 - The number of the lien claim
 - The name of the lien claimant
 - The name of the property owner
 - The property description shown on the lien claim
 - The amount of cash deposited
- Immediately after the cash bond money is received and the fee paid, a copy of the notice is marked with the date and time. "Cash bond posted" and date are noted in the remarks column of the Mechanics Lien Journal. A transfer of lien liability from the property to the cash bond takes effect immediately.
- Within three business days, the County Clerk shall send the notice by registered or certified mail, at the County Clerk's discretion, to the address of the claimant as shown on the lien.
- An abbreviated notice may be filed by referring to or attaching a copy of the lien claim and a copy of the cash receipt issued by the County Clerk.

Surety Bonds

- The County Clerk receives a bond deposit that shows a principal, surety, and bond amount, which must equal 125% of the claimed amount.

- The bond must adhere to the following guidelines:
 - The number of the lien claim
 - The name of the lien claimant
 - The name of the property owner
 - The property description shown on the lien claim
 - The names of the principal and surety and the bond penalty
- “Surety bond posted” and date are noted in the remarks column of the Mechanics Lien Journal. A transfer of lien liability from the property to the surety bond takes effect, and the lien is shown as released, 10 days after posting if no timely (within 10 days) objection is filed.
- The person seeking discharge must prepare and deliver a Discharge Notice to the County Clerk and pay the appropriate fee. An abbreviated notice may be used by referring to the lien claim by number and enclosing a file-stamped copy of the bond. The County Clerk must mail the notice to the lien claimant by registered or certified mail to the address shown on the lien. If a written objection is not received within ten days of the mailing the County Clerk must immediately show the lien released of record. SA&I Form No. 4090 can be used for Surety Bond of Cash Bond process.

28 O.S. § 32

Objection Process

- If timely written objection (within 10 days) is made in writing to the County Clerk, the County Clerk sets a hearing within ten days and notifies both parties by ordinary mail regarding the date, time and place of the hearing using [SA&I Form No. 4091, Part 1](#).
- Grounds for objection shall be the lack of authorization of the surety to do business in Oklahoma, improper signing, improper execution, a penal amount less than 125%, a surety under a cease and desist order, or no power of attorney being attached if the bond is executed by anyone other than the surety’s president and attested by its secretary.
- Within two business days after the hearing, the County Clerk must sustain or overrule any objection(s) and notify the parties of the ruling by ordinary mail. [SA&I Form No. 4091, Part 2](#) is used for this notification. A sustained ruling must be conclusive for lien discharge purposes unless appealed within 10 days to a district court. If overruled, the County Clerk must show the lien discharged.

Depositing and Investing Funds

County Clerk Lien Fee Account

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

19 O.S. § 265

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

28 O.S. § 32

County Clerk Lien Fund

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

42 O.S. § 147.1

62 O.S. § 348.1



For any interest amount over \$10.00 total from all sources of miscellaneous income, the County Clerk must prepare 1099-INT forms in triplicate for submission to the IRS and the depositor, and to be filed. Any interest earned will be awarded to the prevailing party in the suit, or as the Court may direct.

Release of Cash Deposit

Forfeiture of Cash Deposit

If the lien claimant fails to make application for the return of cash deposited after 10 years the said monies and investment shall be forfeited to the county general fund.

42 O.S. § 147.1

The County Clerk shall perform the following actions:

1. Attempt to notify the lien claimant at the address shown on the lien claim by registered mail.
2. If no response is received after sixty days, proceed with the forfeiture.
3. Verify that no foreclosure has been commenced.
4. Solicit from the county treasurer the total amount to be forfeited including interest earned to date.

5. Prepare [SA&I Form No. 4093](#) and issue a depository voucher for the total amount to be forfeited to the county general fund with the above supporting documentation attached to the claim.
6. The county treasurer should issue a miscellaneous receipt for the amount forfeited and deposit that amount into the county general fund.



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

42 O.S. § 147.1

Refund of Cash Bond

If the lien claimant fails to timely file a foreclosure action, upon application of the party making the deposit or filing the bond and the payment of a fee of \$10.00 the county clerk shall return the cash to the party making the deposit or appropriately note on the bond that the same has been released. The Clerk shall incur no liability to any lien claimant for an inadvertent release of cash or bond.



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

The County Clerk Shall perform the following actions:

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

Cancelled by Limitation of Law

42 O.S. § 177.1

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

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

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

http://www.oscn.net/static/forms/aoc_forms/realproperty.asp.

Filing Judgments and Statements of Judgment

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

Judgment Index (Journal)

The Judgment Index (Journal) must include the name of the judgment debtor, the name(s) of judgment creditor(s), the name of the Court which granted the judgment, the number and style of the case in which the judgment was filed, the amount of the judgment (including interest, costs and attorney's fees, if shown), the date of the filing with the Court Clerk of the Court which granted the judgment, and the date of the filing of the judgment with the County Clerk. SA&I recommends that the entry also include the reception number, and the book and page.

Kinds and Source

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

Release of judgments are made by certified copy of release prepared by the Court Clerk and must be entered against the original judgment in the Judgment Journal. A judgment has a life of five years and an execution adds another five years. Executions may be reasserted on judgments for an additional five years of life, and so on.

12 O.S. § 706

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

12 O.S. § 735
12 O.S. §§ 759
12 O.S. §§ 909

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

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

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

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

Any state tax warrant filed in this office becomes a judgment lien. The County Clerk can charge any state agency or other state governmental entity, except child support enforcement offices operated by or for the benefit of the Oklahoma Department of Human Services or Rural Water districts, the usual and customary fees for filing any document and for making copies of any document. If the state withdraws the filing of a tax warrant, no fee is assessed.

19 O.S. § 266

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

19 O.S. § 262

Foreign Judgments

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

12 O.S. § 722

Handling Sham Filings

The County Clerk may refuse to file any instrument presented for filing if the Clerk believes that the instrument constitutes sham legal process, as defined in the statutes.

19 O.S. § 267

Notice of Refusal and Writ of Mandamus Filings

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

At the time of refusal, the person aggrieved must file a notice of refusal with the County Clerk to preserve filing priority if the person prevails in any action, if the person wants to preserve filing priority. The refusal notice must be submitted on a form provided by the County Clerk, but must be filled out by the aggrieved party. A copy of the instrument that the County Clerk refused to file must be attached to the notice of refusal. The County Clerk must stamp the date of refusal on the notice of refusal.

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

The action for a writ of mandamus must be filed with the district court within 20 days after the notice of refusal is filed with the County Clerk. If the writ of mandamus is granted, the Court Clerk must refund the fee for filing the action. Notice of the pendency (continuance) of a mandamus action must be filed in accordance with Section 2004.2 of Title 12 of the Oklahoma Statutes. A file-stamped copy of the notice of the pendency of the action, identifying the case and the court in which the action is pending and the legal description of the land affected by the action must be filed with the County Clerk

12 O.S. § 2004.2

If the court determines that the instrument is not sham legal process or is not for the purpose of slandering title, the court must order the County Clerk to record the instrument. The court order must include a notation of the book and page number of the index in which the notice of refusal is located and a statement that abstractors shall not show the pages on which the attachment to the notice of refusal is located in any abstract. For any instrument which the court orders to be filed, the date of filing must be retroactive to the date the notice of refusal was filed.

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

Sign Posting

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

Commercial Brokers Lien

A real estate broker shall have a lien upon commercial real estate or any interest in that commercial real estate which is the subject of a purchase, lease, or other conveyance to a buyer or tenant of an interest in the commercial real estate, in the amount that the broker is due for licensed services which shall include, without limitation, brokerage fees, consulting fees, and management fees.

42 O.S. § 201-209

The lien shall be available only to the broker named in a written instrument signed by an owner, buyer, or tenant or their respective agents as applicable.

[SA&I Form No. 4320, Commercial Real Estate Broker's Lien: Statement of Form](#), is used for this lien, and the information comes from the actual lien filed by the broker. This lien cannot be filed on residential property.

Lien Release

[SA&I Form No. 4322, Release of Commercial Real Estate Broker's Lien](#), is used to release a commercial real estate broker's lien. The form is used whenever the lienholder (claimant) files the release certifying that the lien has been satisfied. The information for the form comes from the lienholder who files the release.

Chapter Thirteen

Duties of the County Clerk: Handling Uniform Commercial Code Documents



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

Uniform Commercial Code Documents

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

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

12A O.S. § 1-9-102
12A O.S. § 9-109

Changes in the UCC Laws

Central Filing Office

Central Filing

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

12A O.S. § 1-9-501

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

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

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

Oklahoma UCC Central Filing Office

Office of the Oklahoma County Clerk,Carolynn Caudill

320 Robert S. Kerr, Room 203
Oklahoma City, Oklahoma 73102

Exceptions to Central Filing

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

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

12A O.S. §§ 1-9-501
12A O.S. §§ 1-9-502

68O.S. § 3403(c)(4)

12A O.S. § 1-9-320.6

47O.S. § 1110

Local Filing Offices

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

12A O.S. § 1-9-710 (a) (1)

Former Article 9 Records

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

- Financing statements and other records that have been filed in a local-filing office before July 1, 2001, and that are, or upon processing and indexing will be, reflected in the index maintained by the local-filing office for filing for financing statements and other records filed in the local-filing office before July 1, 2001
- The index maintained by the local-filing office as of June 30, 2001, including entries for filings completed before July 1, 2001, even though processed on or after that date.
- Former Article 9 Records filed before June 30, 2001 are also referred to as “pre-effective-date financing statements.

12A O.S. § 1-9-710(a) (2) (A)

12A O.S. § 1-9-710(a) (2) (B)

12A O.S. § 1-9-707(a)

Duties of Local-Filing Offices

Filing Documents

While local-filing offices will no longer file UCCs concerning personal property, they will continue to file in the real estate records the types of filings listed above under “[Exceptions to Central Filing](#)”.

12A O.S. § 1-9-501

12A O.S. § 1-9-502

Filing Terminations

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

12A O.S. § 1-9-707(b)(e)

Maintaining Records

Until July 1, 2008, each local-filing office must maintain all former Article 9 records in accordance with those statutes. Each local-filing office must respond to requests for information concerning former Article 9 records that relate to a debtor and issue certificates according to former Article 9. Fees for search certificates and copies are defined at [12A O.S. § 1-9-710 \(e\)](#)

12A O.S. § 1-9-710 (e)

12A O.S. § 1-9-710 (e)

16 O.S. § 78 (c)

12A O.S. § 1-9-710 (d)



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

Removing and Destroying Records

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

12A O.S. § 1-9-710 (e)

Transition Filings

Beginning July 1, 2001, effective UCC filings made in other counties could be transitioned to the Oklahoma UCC Central Filing Office at any time up to the date the filing would have lapsed in the original county of origin. The transition period allowing the continuation of a pre-effective date financing statement with the UCC Central Filing Office ended on June 30, 2006.

12A O.S. § 1-9-702 et seq
12A O.S. § 1-9-705 (c)

UCC Filing Fees

The fees that apply to UCC filings after July 1, 2001 are listed in the Fee Schedules.

Record Preservation Fee

In addition to creating a Central Filing Office, the new laws have also created a Record Preservation Fee. Please refer to “[Record Preservation Fee](#)” in Chapter Eleven of this handbook.

28 O.S. § 32.C

UCC Filing Forms

The Oklahoma UCC Central Filing Office requires all filings, whether made in the Central Filing Office or a local-filing office, to be made on forms that meet the requirements of [12A O.S. 1-9-521 \(a\), \(b\), \(c\)](#).

12A O.S. 1-9-521(a),(b), (c).

National UCC Filing Statement Forms

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

The IACA National Standard Forms may be downloaded from the IACA Website at <http://www.iaca.org/node/68>.



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

Types of Filing Forms

Form UCC1 – National UCC Financing Statement

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

This form is also used for transitional filings.

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

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

12A O.S. § 1-9-519(a)(d)(e)

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

12A O.S. § 1-9-502(e) (2)

Contents of a Financing Statement

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

12A O.S. §§ 1-9-502(a)

12A O.S. §§ 1-9-502(b)

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

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

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

12A O.S. § 1-9-502(c)

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

Signature or Acknowledgment

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

46 O.S. § 17
46 O.S. § 18
16 O.S. § 26

Form UCC3 – National UCC Financing Statement Amendment

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

Form UCC11 – National Information Request

The National Standard Form UCC11 is to be used by persons requesting information on a specified debtor or ordering copies of financing statements currently on file.

The original request and one copy are provided to the filing office for completion. The original UCC11 along with any debtor information or copies are returned to the requesting party.



When using The National Standard Form UCC.11 in a local-filing office to provide information and certification, the County Clerks must add their name and signature and certification information to the form.

Terminated and lapsed UCC documents are not shown on the search unless specifically requested.

The County Clerk must collect the appropriate fee for the certificate. The filing office, upon request, may issue a certified copy of any filed financing statement and collect the appropriate fee.

12A O.S. § 1-9-523(a)(b)(c)
12A O.S. § 1-9-525(c)(d)

Non-Standard Forms

If additional collateral descriptions that will not fit on the prescribed National Standard Form need to be filed, the secured party presenting the document for filing should prepare the proper National Standard Form and include the additional collateral description as an attachment to the appropriate National Standard Form. If the filer desires an annotated copy of the additional collateral description, the filer should include a copy that may be imprinted and returned.

Chapter Fourteen

Duties of the County Clerk: The Budget

Chapter Three in this handbook, [The County Budget Process](#), describes how budget preparation, review, approval, and execution occur in counties in Oklahoma. The County Clerk is either directly or indirectly involved in almost the entire county budget process. This chapter explains the County Clerk’s specific duties and responsibilities in that process.

Providing Forms Related to the Budget Process

The County Clerk purchases all forms related to the county budget process from the “budget form purchases” appropriation of the Excise-Equalization Board. The County Clerk distributes these forms to county offices on an “as needed” basis upon request.

68 O.S. § 3002
68 O.S. § 3003

The following forms are discussed in [Chapter Three, The County Budget Process](#):

- County Officers Annual Report, [SA&I Form Nos. 1161 and 1162](#)
- Certificate of Levy, [SA&I Form No. 2633](#) (2010)
- Estimate of Needs, [SA&I Form No. 2631R97](#)
- Cash Fund Estimate of Needs and Request for Appropriation, [SA&I Form No. 308](#)
- Officers Request for Supplemental Appropriation, [SA&I Form No. 388](#)
- Supplemental Estimate, [SA&I Form No. 150](#)
- Transfer of Appropriations, [SA&I Form No. 237](#)

Handling County Clerk Responsibilities in the County Budget Process in Counties with a County Excise Board

Abstract of Assessed Valuations

The County Clerk, as secretary for the County Excise Board, receives an Abstract of Assessed Valuations of the county and each municipal subdivision from the County Assessor. The County Assessor must prepare and file this abstract with the County Clerk within ten days after receiving the certificates of assessment of all the railroad and public service corporations, and the equalized value of all county real and personal property.

68 O.S. § 2867

Annual Budget Planning Conference

The County Clerk attends the County Excise Board's budget planning conference(s) with each of the principal officers of the county held before July 1 each year.

19 O.S. § 180.65(E)
19 O.S. § 180.81(E)

At this point, the budget planning process may be put on hold to wait for additional financial information needed to finalize the budgets.

Officers Annual Report

The County Clerk distributes copies of County Officer's Annual Report forms to the county officers on or about June 1 of each year. County officers and others who are required to complete the annual report must submit their completed report to the County Clerk, acting as the secretary of the Board of County Commissioners, on or before the first Monday in July.

68 O.S. § 3012
68 O.S. § 3013

Publication of County Budget

Each budget and each financial statement and estimate of needs for each county, city, incorporated town, or school district must be published in one issue in some legally qualified newspaper published in the county. If no newspaper is published in the county, the statement and estimate must be published in some legally qualified newspaper of general circulation therein; and the publication must be made, in each instance, by the board or authority making the estimate.

68 O.S. § 3002(C)

The County Clerk, on behalf of the Board of County Commissioners, usually handles the required publication of the County Budget in at least one newspaper in the county.

19 O.S. § 345

The County Clerk must also sign the notarized Affidavit of Publication located on the budget form and present it to the County Excise Board.

Completed County Budget to Excise Board

The Board of County Commissioners must submit the completed county budget to the County Clerk, as secretary of the County Excise Board, by August 17. The budget must be filed in the County Clerk's office. The County Clerk attests to this filing and then, in the official capacity as secretary to the County Excise Board, signs the certificate.

68 O.S. § 3002

City and Town Budgets

The financial statements and estimates of needs for towns must be filed with the County Clerk, as secretary for the County Excise Board, on or before August 22 each year. The financial statements and estimates of needs for cities must be filed on or before August 27 each year.



Cities and towns under the Municipal Budget Act are not required to have approval of the County Excise Board unless they have a sinking fund.

68 O.S. § 3002

School District Board Budgets

The financial statements and estimates of needs of all school districts must be filed with the County Clerk, as secretary for the County Excise Board, on or before October 1.

68 O.S. § 3002



Schools under the School Budget Act are not required to have approval of the County Excise Board unless they have a sinking fund.

Meeting Notices for Visual Inspection

The county excise board or county budget board must notify each county jurisdiction that receives revenue from an ad valorem mill rate of any meetings at which discussion or action on the budget for the comprehensive program of visual inspections for the County Assessor is or may be on the agenda.

68 O.S. § 2822

Review and Approval of County Budget

The County Clerk meets with the County Excise Board during the budget review and approval process, and acts as secretary to the County Excise Board.



Since the County Clerk has already posted the appropriations ledger with any temporary appropriations approved by the County Excise Board, once this board approves the county budget, the County Clerk adds the difference between the approved budget and the temporary appropriations to the appropriations ledger.

Nothing in the statutes prevents any governing board, upon a timely finding that its original estimate of needs is inadequate, from filing a written request with the County Excise Board to increase their estimate as to any item or items, whether mandatory or not. The County Excise Board must cause a notice of the increased estimate to be published, at the expense of the entity requesting the increase.

68 O.S. § 3007(3)

68 O.S. § 3007(4)

The County Clerk must also attach the revised estimate, with an affidavit and proof of publication to the original estimate submitted by the governing board for further consideration.

Filings/Notices/Protests

Once the County Excise Board files an original copy of all budgets with the Office of the State Auditor and Inspector (SA&I) and with the County Clerk, the County Clerk must immediately publish notice one time, in a newspaper of general circulation in the county, that such budgets and levies are on file in the County Clerk's office and the Office of the SA&I for public inspection by any citizen. As secretary to the County Excise Board, the County Clerk is responsible for filing the budgets with the Office of the SA&I.

Taxpayers have the right to examine the budgets and levies on file with the County Clerk or the Office of the SA&I. Within fifteen days from the date of filing with the Office of the SA&I, any taxpayer can file a written protest (three copies) with the County Clerk or the Office of the SA&I. The protest must specify the alleged illegal levy and the grounds on which it is based. Distribution of the protest copies and time extensions are discussed in the statutes.

68 O.S. § 3023

Transfer of Appropriations

The County Clerk receives requests for transfers of appropriations ([SA&I Form 237](#)) as secretary of the Board of County Commissioners.

The County Clerk makes the proper entries in the appropriation ledger and then notifies the County Excise Board, the County Treasurer, and the department head, in writing, of any transfers of appropriations made by the Board of County Commissioners. To distribute an original to each party, the form can be completed in triplicate.

Supplemental and Additional Appropriations

All requests for supplemental or additional appropriations to the budget are filed with the County Clerk as secretary for the County Excise Board. These requests, made on [SA&I Form No. 388](#), must include specific information: The Governing Board would have prepared and completed SA&I Form No. 150, Supplemental Estimate.

68 O.S. §§ 3018
68 O.S. §§ 3021



Requests for supplemental or additional appropriations can only be made when collections exceed estimated revenues.

- Include date of request

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

Cash Fund Appropriations

Requests for cash fund appropriations ([SA&I Form No. 308](#)), after being approved by the appropriate board, are presented to the County Clerk as secretary for the County Excise Board. After receiving the approved cash fund appropriation forms and the Certificate of the County Excise Board, the County Clerk sends an approved copy to the respective entities who submitted the requests for cash fund appropriations.

68 O.S. § 3019

Refer to “[Cash Funds](#)” in Chapter Two, Sources of County Revenue.

Handling County Clerk Responsibilities in the County Budget Process in Counties with a County Budget Board

Public Budget Hearing

The County Clerk must publish a notice of the date, time, and place of the County Budget Board’s public hearing on the proposed budget. The notice must be published in a newspaper of general circulation in the county not less than five days before the hearing date.

19 O.S. § 1407
19 O.S. § 1411

The County Clerk must attach an affidavit and proof of publication to the proposed budget and file the same with the County Excise Board and the Office of the SA&I.

The County Clerk must have available for review or for distribution or sale in the office sufficient copies of the proposed county budget as determined by the County Budget Board.

19 O.S. § 1412

County Excise Board's Role

If the county budget is within the income and revenues lawfully available, the County Excise Board approves the county budget presented to them by the County Budget Board and computes the required levy.

68 O.S. § 3017 (Fifth)

The County Clerk, as secretary of the County Excise Board, certifies the approved budget to the County Budget Board, the County Treasurer, and the SA&I office, and files a copy as adopted and approved in the offices of the County Clerk and the Office of the SA&I.

19 O.S. § 1414

Filings/Notices/Protests

Once the County Budget Board files an original copy of all budgets with the Office of the SA&I and with the County Clerk, the County Clerk must immediately publish notice one time, in a newspaper of general circulation in the county, that such budgets and levies are on file in the County Clerk's office and the Office of the SA&I for public inspection by any citizen.

19 O.S. § 1413

19 O.S. § 1415

68 O.S. § 3023

Taxpayers have the right to examine the budgets and levies on file with the County Clerk or the Office of the SA&I. Within fifteen days from the date of filing with the Office of the SA&I, any taxpayer can file a written protest (three copies) with the County Clerk or the Office of the SA&I. The protest must specify the alleged illegal levy and the grounds on which it is based. Distribution of the protest copies and time extensions are discussed in the statutes.

Handling Common Tasks

Audit Reports

SA&I must file a copy of all audits with the Governor, the District Attorney, the County Clerk and the SA&I office.

19 O.S. § 174

Audit Publication of Notice

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

19 O.S. § 174.1

Chapter Fifteen

Duties of the County Clerk: Disbursements

The County Clerk is responsible for reviewing all claims against the county and preparing the proper warrants (checks) for payment.



Hereafter, the word warrant can be regarded as what is commonly called a check, with a few exceptions.

Refunding Overpayments

This procedure generally begins with an affidavit that has been prepared by the County Assessor and approved by the Board of Tax Roll Corrections on [SA&I Form No. 348](#), or by the County Treasurer.

All money collected by the County Treasurer in error due to an individual overpayment of current taxes or back taxes, an overcharge on mortgage tax, or receipt of a bogus check must be paid by the County Clerk on [SA&I Form No. 2691](#), Clerk's Cash Voucher, General Fund. The County Clerk performs the following steps for refunding overpayments:

- The County Treasurer presents a Cash Voucher Claim (in duplicate) to the County Clerk for reimbursement of funds. The Cash Voucher Claim, [SA&I Form No. 270](#), lists the name of the person being reimbursed, a description of the overpayment, the claimant's signature, and the County Treasurer's signature acknowledging the overpayment.
- The County Clerk, upon receiving the Cash Voucher Claim form for overpayment from the County Treasurer, completes all pertinent information on the claim form, issues a Cash Voucher to the claimant, registers the voucher on [SA&I Form No. 164](#), Ad Valorem Tax Refund Calendar of Claims and Voucher Register, and places the claim on file. The voucher lists the voucher number, date, purpose of payment, payment amount, claim number, and the County Clerk's signature.
- The County Clerk presents the Cash Voucher and a copy of the Cash Voucher Claim to the County Treasurer. The County Clerk retains the original copy.
- The County Treasurer posts the Cash Voucher to a voucher/warrant register and forwards it to the claimant.
- The claimant cashes the voucher and the voucher is processed and returned to the County Treasurer by the bank.
- The County Treasurer returns the redeemed voucher to the County Clerk in the daily jacket. These vouchers are sometimes presented in electronic format, depending on the method the County Treasurer and the bank use.

Paying Election Expenses

Thirty-five days before a state or county election, the County Election Board submits a pre-election expense claim in which they estimate the number of workers and their compensation to the State Election Board and/or the Board of County Commissioners for their respective share of precinct officials' compensation. In a state-wide election, the county share is defined by statute.

26 O.S. § 3-105.1(A, E)

Not less than 15 days before the election, funds must be submitted to the County Election Board. If the county fails to submit the funds within the required time, the County Election Board must not be required

26 O.S. § 3- 105.1(B)

26 O.S. § 3- 105.1(C)

to hold the election. Upon receiving the funds, the County Election Board Secretary must deposit them in the County Election Board Official Depository Account.

Election workers that make more than \$1600 are subject to taxation from the first dollar. The election board secretary should monitor this closely and advise the clerk regarding any worker that may exceed the threshold amount set by the IRS. If the worker does not exceed the threshold amount, NO taxes are due. However, if they exceed the threshold amount of \$1600, taxes are due from the first dollar and the County Clerk must issue a W-2. *IRS, Circular E, Employers Tax Guide* should be consulted each year to review the taxable amount.

The County Election Board Secretary prepares and registers vouchers for each election worker and dates the vouchers with the election date. The voucher must be registered with the County Treasurer in sufficient time to allow for the process completion before the election inspector picks up the ballot box and election supplies. The election workers are paid after the polls close on election day. However, if a substitute election worker is used, then a new voucher is issued and the unclaimed vouchers are cancelled. Issuing new vouchers and canceling unclaimed vouchers must be done within seven days after the election.

Since the amount paid by the county for precinct official compensation and the amount actually paid to precinct officials after each election must balance exactly, the County Clerk should use the following procedures to accommodate overpayments and underpayments of precinct official compensation.

Underpayments

After an election, the County Election Board Secretary submits a purchase order for the county's share of compensation of absentee counters to the County Clerk. The County Clerk should note any underpayment in the previously paid county share of precinct official compensation on this claim. Upon receiving this claim, the County Clerk issues a single warrant to the County Election Board Secretary for the amount of the total county share of absentee counter compensation plus the amount underpaid for precinct official compensation.

The County Election Board Secretary then deposits the warrant in the County Election Board Official Depository Account, and subsequently, issues individual vouchers in the appropriate amounts to compensate for underpayments to precinct officials and absentee counters.

Overpayments

Any overpayments prepaid for precinct official compensation should be noted on the purchase order for the county's share of compensation for absentee counters, which is submitted to the County Clerk following the election.

If the **overpayment amount is less than the amount due**, the overpayment is deducted from the amount due and the County Clerk then issues a warrant for the remaining amount to the County Election Board Secretary for deposit in the County Election Board Special Depository Account. The County Election Board Secretary then issues individual vouchers in the appropriate amounts to the absentee counters.

If the **overpayment amount is more than the amount due** on the purchase order, the County Election Board Secretary must deduct the amount due for absentee counters from the amount overpaid by the county. The secretary then issues a voucher from the special depository account to the Board of County Commissioners for the remaining overpayment and attaches it to the claim form. The County Clerk deposits the voucher in the county's general fund.

An **absentee counter's claim** must be prepared by the County Election Board Secretary after an election and submitted to the Board of County Commissioners for signature on the next Monday following the election on Tuesday. No later than the following Friday, the white, yellow, and green copies of the absentee counter's claim must be mailed to the State Election Board. The blue copy is sent to the County Clerk.

26 O.S. §, 2-129

When the county receives the warrant from the State for compensation of the absentee counters, the Board of County Commissioners turns the warrant over to the County Election Board Secretary for deposit. The county's share of compensation for absentee counters must be paid from the purchase order submitted by the secretary to the County Election Board Special Depository Account and the secretary issues vouchers to absentee counters.

26 O.S. §§ 3-105

26 O.S. §§ 3-108

The following is the proper procedure for paying all election expenses other than precinct official compensation:

26 O.S. §§ 2-129

26 O.S. §§ 3-104

- After an election, the County Election Board Secretary submits to the County Clerk a purchase order for all other election expenses except precinct official compensation. Each expense classification, such as polling places, should be listed on a single purchase order.
- The County Clerk pays these expenses from the County Election Board's general fund budget account in the same manner as any other claim.
- The County Clerk actually prepares and issues the various warrants for these expenses.

Handling Apportionments

At the close of each month, the County Treasurer totals all monies received according to the purpose for which they were received which is called apportionment. The County Treasurer presents the monthly Apportionment Report to the County Clerk who issues a Remittance Warrant to the treasurers of the respective cities, towns and school districts for the amounts indicated in the report. The County Clerk uses [SA&I Form No. 2102](#) for Remittance Warrants issued for school districts, [SA&I Form No. 2101](#) for cities and towns, and [SA&I Form No. 2103](#) for miscellaneous remittance items.

A suggested procedure (approved by the Office of the SA&I) is for the County Treasurer to apportion funds as direct deposits to each entity and then provide the County Clerk with a computer-generated report from which the County Clerk mails a hard copy with the information required for each entity.



The County Clerk must not issue a Remittance Warrant to any treasurer of a city, town, or school district for whom a current bond or a Certificate of Municipal Order is not on file in the County Clerk's office.

68 O.S. § 2924

Keeping a Warrant Register

The County Clerk is required to keep a Warrant Register, which is a record of all warrants issued. The register should contain the following information:

- Warrant number
- Issue date
- Payment number
- Name of person to whom warrant is payable
- Warrant amount
- Interest paid *
- Amount paid by County Treasurer *
- Date warrant paid by County Treasurer *
- Date claimant receives warrant
- Claimant's signature if warrant is received in person

19 O.S. § 347
62 O.S. § 474

These transactions are completed after the warrant is returned from the bank to the County Treasurer, placed in a daily County Treasurer's jacket, and presented to the County Clerk, or an electronic copy of the warrant is transmitted to the County Clerk.

At the end of each month, the County Clerk balances the Warrant Register against the County Treasurer's Warrant Register. Some counties issue warrants and balance with the County Treasurer weekly.

62 O.S. § 555

Lost or Mislaid Warrants or Vouchers

An individual or corporation who loses or misplaces a warrant or voucher must complete the appropriate sections of [SA&I Form No. 176](#) (an Indemnity Bond) or show evidence that a stop payment has been issued.

19 O.S. § 256

Unclaimed Warrants or Vouchers

Any issued county warrant or voucher that remains in the County Clerk's office unclaimed for one year from the issue date must be returned to the Board of County Commissioners and canceled.

Making Official Cash Deposits

The County Clerk must deposit daily all monies collected with the County Treasurer. A day runs from noon to noon, 3:00 pm to 3:00 pm, or 10:00 am to 10:00 am, for a 24-hour period.

The County Clerk should follow these guidelines for making cash deposits:

19 O.S. § 682

- The County Clerk issues receipts for all monies collected on [SA&I Form No. 204](#).
- If too much money is received, The County Clerk reimburses overpayments with an Official Depository Voucher.
- Bond money is disbursed by Official Depository Voucher after the Judge issues an order directing its reimbursement. Bond monies are deposited separately from the daily deposit monies.
- After completing the receipts for Recording Instruments * and Documentary Tax Stamps, the County Clerk numbers the instrument and enters the amount of money in the Receiving Book in the column provided for that purpose. The County Clerk totals the Receiving Book at the end of each day.

- Instruments include but are not limited to the following documents: reports and approval of tax sales, divorce decrees, lease agreements, contracts, releases, final decrees, quit claim deeds, judgments, hospital liens, real estate, doctors' licenses, nurses' licenses, powers of attorney, lis pendens, mechanics liens, plats, mortgages, second mortgages, and tax deeds.
- At the end of the official day, the County Clerk balances the cash (including checks and vouchers) against the Receiving Book, receipts, and stamp metering machines or rubber stamps as prescribed by the Oklahoma Tax Commission for documentary tax stamps.
- The County Clerk enters daily in the Cash Book & Summary Report to County Commissioners and totals all receipts for recording instruments, chattels filed (UCC), Documentary Tax Stamps, and miscellaneous.
- All of these reports can be computer generated.
- The County Treasurer, upon receiving the cash, certifies the receipt of the funds by signing the deposit slip. The County Clerk retains a copy of the deposit slip for permanent record.

68 O.S. § 3204

Change Fund

Each county office, board, and commission is allowed to keep no more than \$1,500.00 on hand in their office to be used for a change fund.

19 O.S. § 682

Chapter Sixteen

Duties of the County Clerk: Rules of Order for Meetings

Understanding the Reasons for Parliamentary Procedure

Good meetings alone do not automatically guarantee good government, but they can definitely encourage and promote efficient and responsible government. The decisions that affect the public interest are reached in duly constituted open meetings. The best decisions come out of the fair and open discussion of interested, courteous, and reasonable informed officials and individual citizens.

The code of parliamentary conduct developed over the centuries is a way to avoid wasted time and confusion and to allow all sides of the issue to be heard. In short, applying rules of order insure that the democratic process is working.

As secretary to various boards, the County Clerk (and Deputies) should be well informed on the correct manner of conducting meetings. Becoming familiar with the matters discussed in this chapter will help members of the County Clerk's office professionally carry out assigned tasks and render valuable assistance to any county board.

Refer to [Chapter Nine, Duties of the County Clerk: Meetings, Publications, and Notices](#) for more information on conducting meetings in accordance with the Open Meeting Law in Oklahoma.

Powers and Duties of the Chairman

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

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

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

Before the Meeting: Planning the Agenda

In addition to the required advance public notice, the board must display public notice showing the date, time, place, and agenda of the meeting at least 24 hours prior to any regular meeting.

The best way to expedite board meetings is to prepare for them ahead of time. Part of this preparation is drawing up an agenda, which lists the order of business for the meeting and includes the specific matters to be presented and considered. County officials and others who may have business with the board should submit those items by a specified deadline date scheduled a few days prior to the meeting. In that way the agenda can be prepared, distributed to county officials in advance, and given to citizens who attend the meeting.

In addition, the County Clerk should provide copies of the previous meeting's minutes to the board before its next scheduled meeting.

25 O.S. § 311

Order of Business

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

Agenda

Everyone who attends a board meeting should have a copy of the agenda. The following agenda is essentially the order of business found in Robert's Rules of Order but it has been slightly adapted for the concerns of county government. Each step includes a quick review of the accepted formalities and procedures in the order of business. Under Oklahoma law, specific items to be considered during the meeting must be clearly identified in wording that is simply and clearly written. This requirement enables the board members and the public to know what business is to be conducted.

The following items comprise an agenda:

2. Call to order

At the time scheduled for the board to convene, the chairman or acting chairman gains the attention of the members and any visitors. The usual practice is to strike a few sharp raps with a gavel and to announce in a clearly audible voice, "The (title) board will come to order."

3. Roll call

The County Clerk or Deputy usually calls the roll. A quorum, or a 2/3 majority of the board members, must be present for the board to officially conduct any business. If any county officer cannot attend a meeting required of that officer, the Chief Deputy to that officer must set in the meeting.

19 O.S. § 180.81

4. Reading and approving the minutes

At the direction of the chairman, the County Clerk presents the minutes of the preceding regular meeting and any intervening special meetings. The chairman then asks, “Are there any corrections or alterations to the minutes?” If not, the chairman says, “The minutes stand approved as read.” If a justified correction or alteration is allowed, the chairman may call for “any further changes.” After all changes are made, the chairman announces: “The minutes stand approved as corrected.” Any corrections appear in the County Clerk’s minutes of the current meeting.

If minutes have been distributed to the members prior to the meeting, the chairman can dispense with reading the minutes and proceed directly to correcting and approving them.

5. Unfinished business

In this segment the board takes up any motions tabled at the previous meeting or prior to a recess, and other items that were previously considered and discussed, but on which no action was taken. Each item should be listed separately.

6. New Business

New business includes those items that were not known about or which could not have been reasonably foreseen prior to the time of the posting of the public notice. Posting a public notice does not preclude a board from considering at its regularly scheduled meeting any new business.

25 O.S. § 311(A.9)

Under specific circumstances, new business (which means any matter not known about or which could not have been reasonably foreseen prior to the time of meeting posting) can be addressed at a meeting.

25 O.S. § 305

7. Reviewing and approving claims

The statutes require a board to take up claims in the order in which they are filed and entered on the calendar in the County Clerk's office. A list of claims to review and official forms should be provided for members to sign for approval. Each item should be listed separately.

8. Considering bids and contracts

During this segment, the board opens and considers action on bids, discusses any contracts, and may decide that bids should be advertised and then set a date and time for the public opening of bids.

9. Reports of county officials

At this time members of the board might report on particular projects in their districts or areas. Officers such as the County Clerk or the County Treasurer might present their monthly reports.

10. Citizen presentations

Citizen Presentations are a time period set aside to hear from the public

The county should have a policy in place on how this is handled. A limit on time allowed is a part of the policy. Usually the chairman is granted authority to determine the length of time to speak, depending on each situation.

11. Considering motions, resolutions, and proclamations

Each item should be listed separately. A resolution is a main motion of such length or importance that it is presented in writing to an assembly. Although a resolution accomplishes essentially the same thing as an ordinary motion, its form and language indicate its greater formality, seriousness, and sense of determination. The fact that a resolution spells out the reasons for the action to be taken demonstrates the significance attached to it.

The Oklahoma Statutes often specifically require the Board of County Commissioners to take a certain action by resolution. A resolution consists of the following two main parts:

- * The preamble - one or more clauses beginning "Whereas . . ." and explaining the need for the action(s).
- * The resolution proper - one or more clauses beginning "Resolved, That . . ." or "Be it resolved, That . . ." and detailing the assembly's intentions. The beginning phrases should be underlined as shown or italicized.

Figure 16-1 contains a sample resolution that might be presented to and adopted by a Board of County Commissioners and shows the typical format and content.

Since a resolution is a main motion, it is introduced and considered according to the standard procedures governing motions, amendments, discussion, and voting. A member may present it by saying, “I submit the following resolution and move its adoption.” Each “resolving” clause is considered separately. If one or more of the resolving clauses are passed, each clause in the preamble is considered individually. Everyone at a meeting should have a written copy of any resolution to be considered.

A proclamation is an official announcement that the Board or its chairman issues to draw public attention to a civic activity, holiday, celebration, or other observance. This announcement indicates that the subject matter of the proclamation has been approved or sanctioned by county government.

Figure 16-2 shows a sample proclamation format.

12. Announcements

Members of boards, commissions, or organizations might announce meetings or other upcoming activities of those groups or related bodies.

Other branches of government such as the State Auditor and Inspector’s office or the State Retirement System might present communications or bulletins.

RESOLUTION

NO.

**_____ County, Oklahoma
A Resolution Proposing the Creation of a Planning Commission in the County of
_____, Oklahoma, and Calling for An Election**

WHEREAS, the County of _____, Oklahoma has experienced a population growth of fifty percent in the past decade and anticipates an additional increase of fifty percent in the next decade; and,

WHEREAS, the problems of development and land use have grown in number and complexity; and,

WHEREAS, no governing body exists to provide planning proposals and regulations for the unincorporated areas of the county;

NOW, THEREFORE be it resolved that the Board of County Commissioners of _____ County, Oklahoma considers the establishment of a County Planning Commission, in accordance with the procedures and regulations provided in [19 O.S. §§ 865.51-865.52](#); to be beneficial and necessary to the welfare of the citizens of _____ County; and,
FURTHER BE it resolved that the question of establishing such a Planning Commission be submitted to a vote of the people of this county, in compliance with [19 O.S. § 865.52](#).

This resolution is hereby adopted on the _____ day of _____, 20____.

The Board of County Commissioners

Chairman

Member

Member

Attest:

County Clerk
(Seal)

Figure 16-1. Sample Resolution for Board of County Commissioners

PROCLAMATION

_____ County, Oklahoma

NO. _____

Know All Citizens By These Presents That

NOW, THEREFORE, we, the undersigned members (*) of the Board of County Commissioners of the County of _____, Oklahoma do hereby and hereon proclaim

{Example:

The Week of May 7 through 14, 2008 to be

HERITAGE WEEK

in Corn County, Oklahoma in recognition of the county's 125th Anniversary, and we hereby encourage all citizens of the county to celebrate this Grand Anniversary with all appropriate ceremonies.}

THIS PROCLAMATION is hereby adopted on the on the _____ day of _____, 20____.

The Board of County Commissioners

Chairman

Member

Member

Attest:

County Clerk

(Seal)

[(*) or, "I, _____, the Chairman of the Board of County Commissioners of the County of _____, Oklahoma do hereby and hereon proclaim _____]

Figure 16-2. Sample Proclamation Format for Board of County Commissioners

13. Recess or adjournment

Officially ending a meeting and ceasing business requires a motion to adjourn and majority consent. The Board of County Commissioners is required by law to adjourn its monthly session by the close of the last working day of the month. But if that board adjourns before then, it cannot reconvene in a regular session until the following month. In order to continue the meeting from day to day until all business has been dispatched, the Board must call a recess, which also requires a motion and majority approval. In actual practice, however, a board might adjourn from day to day after having set the time for the next meeting.



The Oklahoma Open Meeting Act allows all public bodies, including county commissioners, to adjourn and have other meetings through the month as long as proper procedures are followed as stipulated in the Act. This includes the requirement that all regular meetings be listed in advance according to calendar date for an entire year. This list must be approved by the board and filed with the County Clerk no later than December 15. The Act also requires that meeting notices and agendas be posted in advance for regular and special meetings.

Parliamentary Procedures

To maintain a smooth and orderly meeting, parliamentary law has some general rules of behavior, which are applicable at all times during the proceedings. The following are some of the most common and most necessary.

Addressing the Chair/Obtaining Recognition

A member receives permission to speak (to “gain the floor”) by first addressing the Chair. The member rises and says “Mr. Chairman.”

When the chairman formally recognizes the member by acknowledging “Mr./Ms. (or Commissioner) . . .” or by stating, “The Chair recognizes Mr./Ms. (Commissioner) . . .,” the member may then proceed.

Calling to Order or Rising to a Point of Order

A member is out of order when he uses improper or abusive language, talks on matters irrelevant to the questions at hand, or introduces a statement or proposal out of order. The Chair may then advise the

speaker of his impropriety by saying, “I call the Speaker to order.” If the Chair does not act, a member may stand and say, “Mr. Chairman, I rise to a point of order.” The chair must then decide if the point of order is “well taken.”

Handling Motions, Amendments, and Voting

The official decisions and actions of a governing body are the result of motions proposed, possibly amended, and passed by a majority of that body. A motion is simply a formal procedure that brings a question, a proposition, or a matter for consideration before the board. The procedure for introducing, seconding, amending, discussing, and voting on motions is basically simple, but it must be strictly observed if a proposal is to be accepted or rejected in a just and intelligent manner. The following procedure is generally applicable to almost all motions:

- Motion proposed, seconded

Step 1: The speaker proposes the motion: “Mr. Chairman, I move that . . .”



The phrase “I make a motion . . .” is not a proper form.

Step 2: The chairman states the motion. If the chairman refuses to entertain a motion, a member may “appeal from the decision of the Chair,” that is, appeal to the membership to decide whether the chairman’s action will stand.

Step 3: Another member seconds the motion: “Mr. Chairman, I second the motion.



Roberts Rules of Order state that in a body of less than twelve persons, a motion does not require a second.

Step 4: The chairman states the motion verbatim: “It has been moved and seconded that . . .” The importance of this step should not be minimized. The motion must be clarified so that all the persons present at the meeting fully understand the proposal as the proposing person intended it. The County Clerk may be asked to read the motion. The board should not act on the proposal until it has been properly stated. The motion or proposal is now said to be pending.

- Debate or discussion

Step 5A: If the motion is classified as non-debatable, the chairman immediately calls for the vote.



Some non-debatable motions, however, are open to other motions, for example, to amend or to reconsider.

Step 5B: “Informal Consideration:” Sometimes this term is used loosely to mean dispensing with the motion procedure altogether and taking action by consensus. According to Robert’s Rules of Order, informal consideration in its strictest parliamentary sense means to dispense with only the limits on debate, that is, how many times and how long members may speak during debate. If members wish to introduce amendments or other motions of higher precedence, they do so usually at this time. To simplify and streamline matters, only the amendment process is considered at this point. If no other motion is offered, someone may call for the previous question or the chairman may ask for the vote. See Step 7.

- Amendments proposed, seconded

Step 6A: A member receives recognition and offers an amendment: “Mr. Chairman, I move to amend the motion . . . ” and specifies by what means: by adding to, by deleting from, or by substituting.

Step 6B: The motion requires a second and is then open to discussion.



Roberts Rules of Order state that in a body of less than twelve persons, a motion does not require a second.

Step 6C: The board can then proceed to a vote (see Step 7), or a member may move to amend the amendment. The same procedures of seconding and debating apply.



This is called an amendment of a second rank. An amendment of a lower rank is not possible. The proposal of more than one amendment of each rank at the same time is out of order and not allowed.

- Vote

Step 7A: Calling for the Vote: At any point in this process of proposing motions, a member can introduce the (privileged) motion “to call for the previous question.” The board must immediately consider this motion, because it takes higher precedence than a main motion or an amendment. If the members vote in favor of this motion, they must proceed to an immediate vote on the pending motion.

If no one calls for the previous question, the chairman then puts the question to close the debate: “The question is”

Step 7B: Order of Voting: If there is a motion to amend the amendment, the chairman re-states it and the board votes on it first.

If there is a motion to amend the main motion, the chairman re-states it and the board then votes.

The original motion is always voted on after the amendment(s) to it.

Each motion is considered separately and in this reverse order.

Step 7C: Casting the Vote: After stating the question, the chairman indicates how “all in favor” and “all opposed” will cast their votes:

Voice Vote: “. . . say ‘aye.’ . . . say ‘no’.”

Show of Hands: “. . . signify by raising your right hand.”

Roll Call: Members respond “aye” or “no” when the County Clerk calls their names.



Because votes must be recorded in the minutes, county boards should vote by roll call.

Step 7D: Stating the Result: The chairman then states: “the motion carries” or “the motion fails.” A member may question the chair’s count of a voice or hands vote or may wish to make each member’s vote clear to the public attending the meeting. In either situation, the member may call for a “division of the house.”

Step 7E: Recording the Vote: The County Clerk (secretary) records in the minutes the board’s approval or rejection of each motion.

Understanding Types of Motions and Rules of Precedence

Board members should be aware that different types of motions exist and that each type is assigned a “priority rating” or power of precedence. Thus, whenever a motion is pending, a motion of higher precedence may be introduced. The process of considering the original motion is suspended until the new motion has been considered and disposed of according to the standard practice.

The usual business before any board is presented in a main motion. So any motion of higher rank could take precedence over a pending main motion. If, for example, a motion to adopt a resolution has been introduced and seconded, a member may move to lay the original motion on the table. This new motion would be considered immediately. While tabling this motion is being considered, an amendment of the original main motion to adopt would be out of order because an amendment ranks lower than tabling. If a motion is made to adjourn while the motion to table a motion is under consideration, the new motion will demand immediate attention. Incidental motions have no rank since they are introduced and acted upon only in the situations to which they apply.

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Appendix A

Using the Oklahoma Statutes



For any questions on how to interpret a statute or law, the County Clerk should request legal advice from the District Attorney's office.

19 O.S. § 215.5

The Oklahoma Statutes On-line

The Oklahoma Statutes can be accessed on line through the Oklahoma Supreme Court Network (OSCN). The URL or web address is <http://www.oscn.net>. Once the site comes up, click on the part of the black bar at the top of the page that says "Legal Research." Then click on "Oklahoma Statutes Citationized." When the list of statute titles appears, click on "expand" at the right-hand side of the title listing. After the title sections appear, click on the section needed. These copies of the statutes have all of the information found in the statute books plus historical information and court case data. They are updated once each year in August.

The Oklahoma Statutes

The Oklahoma Statutes are made up of statutes, supplements, and session laws.

All the laws enacted, amended, and repealed since statehood comprise a multi-volume set published every ten years. For example, the Oklahoma Statutes, 2001 contains all the laws passed from statehood up to and including the 2001 legislative session.

The Supplements

Each year, legislators publish a Supplement containing all the laws enacted, amended, or repealed since the Oklahoma Statutes were last published. Therefore, a full reading of the law would require the reader to consult the Oklahoma Statutes and the latest Supplement.

Session Laws Citations

Following each session of the state legislature, all laws enacted in that session are published as the Oklahoma Session Laws for that year.

In the interim between the time legislators pass the laws and the time they publish the Annual Supplement to the Statutes, the Oklahoma Session Laws are the only reference available for the new laws. In order to find a law, either the date of passage or the number of the Bill is needed, as the Session Laws index lists laws both chronologically and by number.

Index

The last volume of the Oklahoma Statutes has two parts. The first part is an alphabetical index of topics found in the previous volumes. The second part presents tables showing where the laws from former revisions and compilations appear in the most recent compilation.

Alphabetical Index

The index to the Statutes is organized by major topics. Following each major topic heading is an alphabetical list of subentries to the major topic. Each subentry may be further subdivided as well. Following each subentry is the Title and section where you can find it. For example, to find the laws addressing fees charged by Court Clerks, locate the major topic heading "Court Clerk" and search the alphabetical list under the heading for "Fees."

This particular example appears in the index in the following manner:

COURT CLERKS

Fees, 28§31, 151 et. seq.

Alimony without divorce, 28§152

Conveyances, 28§32

Divorce Actions, 28§152

Therefore, statutes addressing fees are in Title 28, Section 31 and Section 151 and the following sections (et. seq. means "and following").

Other notations following a concept listing are:

- generally, this index means the subentry is a major topic
- elsewhere in the index
- *ante* means the concept is listed prior to that listing under the same topic heading
- *post* means the concept is listed after that concept listing under the same
- topic heading

Tables

The tables in the index help locate a statute only the session law date and number are known. For example, to find the location of the session law "laws 1970, C. 110§1" in the Oklahoma Statutes, 1991, locate the table for "laws 1970" under the major heading "session laws 1931-1991." The table reads as follows:

Laws 1970

Chapter	Section	Title	Section
110	----- 1	----- 19	138.4

A Closer Look

Statutes, supplements, and session laws are made up of Titles, which are divided into chapters, which are divided into sections.

Titles

Each part of the Oklahoma Statutes is organized into major categories called Titles, which are arranged alphabetically by the title of the category. These are Titles. Each Title is numbered consecutively in both the Table of Contents and throughout the Statutes. The Titles listed in Volume I begin as follows:

<u>Title</u>	<u>Page</u>
1. Abstracting	187
2. Agriculture	192
3. Aircraft and Airports	412

Thus, a reference made to "Title 2 of the Statutes" is actually a reference to laws generally pertaining to agriculture.

Chapters and Sections

Each Title in the Statutes is organized by chapters which pertain to the major topic of the Title. Chapters are further divided into sections. Instead of starting over with one at every new chapter, sections are numbered continuously throughout each Title, so that only the Title and section number need be known. The chapter number is unnecessary.

At the beginning of each Title, a listing of the chapter headings and section numbers can be found. Thus, Title 19, Counties and County Officers, is subdivided in the following manner:

Chapter	Section
1. Status and Powers of Counties	1
2. Creation and Alteration of Counties	11
3. Assets and Liabilities Among Constitutional Counties	61

At the beginning of each chapter is a complete list of topics covered in that chapter and sections where topics are found. For example, Title 19, Chapter 1, begins as follows:

Chapter 1: Status and Powers of Counties

Section

1. Powers in General
2. Property of County
3. Powers of county exercised by Board of County Commissioners

The symbol designating a section in the Statutes is §. Therefore, Title 19, of the 2001 Oklahoma Statutes, section 116 is written 19 O.S. §116. Statutes from the 2001 volumes usually do not have a date indication. If the law has been changed or a new law has been passed, references from the Supplements are written 19 O.S. 2007, §116 to show that the law must be looked up in the 2007 Supplement for the latest version.

After each section of the Statutes will be a footnote listing the following information:

- The year in which the law enacted
- The year(s) in which amendments were made

- The date on which the law or amendment became effective if an emergency was declared
- The chapter (or page number) and the section of the Oklahoma Sessions
- The Laws at which the law or amendment is found

For example, following 19 O.S. §165 is the footnote:

Laws 1979, C. 221, §5, emerg. eff. May 30, 1979

Laws 1980, C. 302, §2, eff. July 1, 1980.

Therefore the law relating to [19 O.S. §165](#) was enacted in 1979, is found at Chapter 221, Section 5 of the Oklahoma Session Laws 1979, and became effective May 30, 1979. The law was amended in 1980. The amendment can be found at Chapter 302, Section 2 of the Oklahoma Session Laws 1980. The amendment became effective July 1, 1980.

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Appendix B

Related Sources, Addresses, and Phone Numbers

Association of County Commissioners of Oklahoma (ACCO)

429 N. E. 50th

Oklahoma City, Oklahoma 73105 405-524-

3200

800-982-6212

Fax: 405-524-3700

<http://www.okacco.com>

Publications Available:

Employment Policies and Procedures Handbook for County Elected Officials

ACCO Fire and Safety Manual

Commission on County Government Personnel Education and Training

County Training Program

313 Ag Hall

Oklahoma State University

Stillwater, OK 74078-8088

405-744-6555

Fax: 405-744-8210

ctp@okstate.edu

<http://agecon.okstate.edu/ctp>

Publications Available:

Handbook for County Clerks of Oklahoma

Handbook for County Court Clerks of Oklahoma

Handbook for County Commissioners of Oklahoma
County Equalization Board Handbook
The Purchasing Handbook for Oklahoma Counties
available on line at <http://www.agecon.okstate.edu> (password purch)
The Handbook for County Treasurers of Oklahoma
The Handbook for the County Assessors of Oklahoma

Department of Central Services

Central Purchasing Division

Will Rogers Office Building (2401 North Lincoln), Suite 116

P.O. Box 528803

Oklahoma City, OK 73152-8803 405-

522-0955

Fax: 405-521-4475

http://www.ok.gov/DCS/Central_Purchasing

Governmental Finance Officers Association (GFOA)

203 N. LaSalle Street, Suite 2700

Chicago, IL 60601-1210

312-977-9700

Fax: 312-977-4806 or 312-977-9083

1301 Pennsylvania Avenue, N.W., Suite 309

Washington, D.C. 20004-1714

202-393-8020

Fax: 202-393-0780

<http://www.gfoa.org>

Oklahoma Cooperative Extension Service

Division of Agricultural Sciences and Natural Resources

Department of Agricultural Economics

313 Agricultural Hall

Oklahoma State University 74078-6026

405-744-6555

Fax: 405-744-8210

<http://www2.dasnr.okstate.edu/extension>

Publications Available:

County Financial Statement Handbook

OSU Extension Fact Sheets

Oklahoma Department of Libraries

200 N.E. 18th Street

Oklahoma City, Oklahoma 73105

405-521-2502

Fax: 405-525-7804

<http://www.odl.state.ok.us>

Publications Available:

Directory of Oklahoma (published every two years)

Oklahoma state agencies, boards, commissions, courts,
institutions, legislatures, and officers

Oklahoma Department of Transportation

200 N.E. 21st Street

Oklahoma City, Oklahoma 73105

Local Government Division - 405-521-2553

Office Engineering – 405-521-2625

<http://www.okladot.state.ok.us>

Oklahoma Insurance Commission

2401 N.W. 23rd Street

Oklahoma City, OK 73107

P.O. Box 53408

Oklahoma City, Oklahoma 73152-3408

405-521-3966

Fax: 405-521-6635

<http://www.oid.state.ok.us>

Oklahoma Press Service, Inc.

An affiliate of the Oklahoma Press Association

3601 North Lincoln Boulevard

Oklahoma City, Oklahoma 73105-5499

888-815-2672 (In Oklahoma)

405-524-4421

<http://www.okpress.com>

Publications Available:

Oklahoma Open Meeting & Open Records Book

Oklahoma Public Employees Retirement System (OPERS)

5801 North Broadway Extension, Suite 400

Oklahoma City, OK 73118

P.O. Box 53007

Oklahoma City, Oklahoma 73152-3007

800-733-9008

405-858-6737

Fax: 405-848-5946

<http://www.opers.state.ok.us>

Publications Available:

Oklahoma Public Employees Retirement Handbook

Office of the Oklahoma State Auditor and Inspector (SA&I)

2300 N. Lincoln Blvd, Room 100 State Capitol

Oklahoma City, Oklahoma 73105

405-521-3495

Fax: 405-521-3426

<http://www.sai.ok.gov/>

Publications Available:

County Government Chart of Accounts

County Clerk and County Treasurer Forms and Purchasing Forms

Oklahoma State Department of Health

1000 N.E. 10th Street

Oklahoma City, Oklahoma 73117-1299

800-522-0203

405-271-5600

Fax: 405-271-3431

<http://www.ok.gov/health>

Oklahoma Tax Commission

2501 N. Lincoln Boulevard

Oklahoma City, OK 73194 Connors Building, Capitol Complex

P.O. Box 269060

Oklahoma City, Oklahoma 73126-9060

Ad Valorem Division - 405-319-8200

Fax: 405-521-0166

<http://www.oktax.state.ok.us>

Publications Available:

State payments to governments – from Public Information Office

State tax collections – from Public Information Office

**Secretary of State
State of Oklahoma**

101 State Capitol Building
2300 North Lincoln Boulevard, Suite 101
Oklahoma City, Oklahoma 73105-4897
405-521-3912
Fax: 405-521-3771
<http://www.sos.state.ok.us>

State Election Board

Room B-6, State Capitol Building
P.O. Box 53156
Oklahoma City, Oklahoma 73152
405-521-2391
Fax: 405-521-6457
<http://www.ok.gov/~elections/>

Publications Available:

Roster, state and county officers and elections returns